

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 550

Short Title: Supplemental School Taxes.

(Public)

Sponsors: Senator Martin of Pitt.

Referred to: Education.

April 10, 1991

A BILL TO BE ENTITLED

1 AN ACT TO AMEND G.S. 115C-512 TO INCLUDE MERGED UNITS WHICH
2 HAVE THREE ADMINISTRATIVE UNITS LOCATED WITHIN A COUNTY
3 PRIOR TO MERGER WHEREIN ONE SUCH ADMINISTRATIVE UNIT SHALL
4 BE LOCATED IN MORE THAN ONE COUNTY AND TO PROVIDE FOR THE
5 PHASING-IN OF SUCH SUPPLEMENTAL TAXES AS MAY BE ASSESSED
6 PURSUANT TO G.S. 115C-512.
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8 The General Assembly of North Carolina enacts:

9 Section 1. G.S. 115C-512 reads as rewritten:

10 "**§ 115C-512. Expansion of existing supplemental school tax area pursuant to**
11 **merger of school administrative units in certain counties.**

12 (a) This section shall apply to counties that have three school administrative units
13 located entirely within the county, only one of which units has a supplemental school
14 tax in effect that is levied exclusively by the elected school board of the administrative
15 unit.

16 (a1) This section shall also apply to counties that have three school administrative
17 units, two of which are entirely within the county and one of which is located in more
18 than one county.

19 (a2) Subsequent to the ratification of an act merging administrative units as
20 provided for in subsection (a1) above, and for two years following the effective date of
21 merger, the board of county commissioners of such counties may, at its discretion,
22 assess a supplemental school tax as authorized by this section within each existing
23 administrative unit at a rate which may be different from the rate assessed within
24 another administrative unit to be merged pursuant to this section.

1 (a3) Pursuant to Article 36 of Chapter 115C of the General Statutes, for purposes
2 of this section the former administrative units comprising a merged unit shall be deemed
3 to constitute supplementary school tax districts.

4 (b) If a school administrative unit in a county to which this section applies
5 merges with another school administrative unit in the county, and one of the merging
6 units has previously voted a supplemental school tax that is in effect prior to and at the
7 time of the merger, then the geographic area subject to the supplemental school tax in
8 effect prior to the merger shall be expanded to include the entire geographic area
9 encompassed by the new school administrative unit resulting from the merger. The levy
10 and collection of and the expenditure of revenues from the tax shall be expanded as
11 herein provided without approval of the voters of the geographic area directly affected
12 by the merger, and shall be used for purposes provided in G.S. 115C-501(a).

13 (c) Notwithstanding levying authority in existence prior to the merger, the board
14 of county commissioners shall, upon merger of the administrative units, have the
15 exclusive authority to levy the supplemental tax expanded in accordance with this
16 section, provided that the tax shall be levied at a rate not to exceed the rate of the
17 supplemental school tax in effect prior to the merger of the school administrative units."

18 Sec. 2. This act is effective upon ratification.