

GENERAL ASSEMBLY OF NORTH CAROLINA  
1995 SESSION

CHAPTER 101  
HOUSE BILL 383

AN ACT CLARIFYING THAT THE DARE COUNTY BOARD OF COMMISSIONERS LEVY TAXES ON BEHALF OF THE DUCK AREA BEAUTIFICATION DISTRICT, WHICH IS A SPECIAL DISTRICT ESTABLISHED UNDER ARTICLE VII OF THE CONSTITUTION, NOT A SPECIAL TAX AREA.

The General Assembly of North Carolina enacts:

Section 1. Section 3 of Chapter 610 of the 1993 Session Laws reads as rewritten:

"Sec. 3. Tax Levy. – If a majority of the qualified voters voting on the question in an election called under Section 1 of this act vote in favor of authorizing the levy and collection of ad valorem taxes in the district, the Dare County Board of Commissioners may levy on behalf of the district the ad valorem tax on all taxable property in the district in an amount the Board considers necessary to construct the sidewalks within the district not to exceed five cents (5¢) for each one hundred dollars (\$100.00) taxable valuation of property for two consecutive years beginning no later than the second fiscal year that begins after the election, and thereafter the Board may annually levy on behalf of the district an ad valorem tax in the amount necessary to maintain the sidewalks but not to exceed one cent (1¢) for each one hundred dollars (\$100.00) taxable valuation of property. The proceeds of these taxes shall be used only to construct and maintain the sidewalks within the district."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 23rd day of May, 1995.

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Dennis A. Wicker  
President of the Senate

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Harold J. Brubaker  
Speaker of the House of Representatives