



CHAPTER 115C

ARTICLE 36 - VOTED TAX SUPPLEMENTS FOR SCHOOL PURPOSES

N.C.G.S. § 115C-507.

Rules governing elections.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2018-146, ss. 3.1(a), (b), 6.1 — sixth act in the lineage	21 September 2026, 04:12 UTC	cbc6e123443886e31b26bd70 - 654d498c0ba21cf8dbe425b2 - 238af584f1e55bdc

All elections under this Chapter shall be held and conducted by the appropriate county board of elections.

If the purpose of the election is to enlarge a city administrative unit, the notice of election shall include the following: a statement of the purpose of the election; a legal description of the area within which the election is to be held; and a statement that if a majority of those who shall vote in the area proposed to be consolidated with the city administrative unit shall vote in favor of such enlargement such area shall be consolidated with the city administrative unit, effective July 1 next following such election, and there shall thereafter be levied in such area so consolidated with the city administrative unit the same school taxes as shall be levied in the other portions of the city administrative unit, including any tax levy to provide for the payment of school bonds theretofore issued by or for such city administrative unit or for all or some part of the school area annexed to such city administrative unit, unless payment of such bonds has otherwise been provided for.

The notice of the election shall be given as provided in G.S. 163-33(8) and in addition include a legal description of the area within which the election is to be held, and, if any additional tax is proposed to be levied, the maximum rate of tax to be levied which shall not exceed the maximum prescribed by this Article, and the purpose of the tax.

No new registration of voters is required, but the board of elections, in its discretion, may use either Method A or Method B set forth in G.S. 163-288.2 in activating the voters in the territory.

The ballot in such election shall contain the words "FOR local tax and AGAINST local tax" except when the election is held under subsection (c) of G.S. 115C-501, in which case the ballots shall contain the words "FOR enlargement of the ____ City Administrative Unit and school tax of the same rate," and "AGAINST enlargement of the ____ City Administrative Unit and school tax of the same rate."

The elections shall be held in accordance with the applicable provisions of Chapter 163 and the expense of the election shall be paid by the board of education of the administrative unit in which the election is held,

provided that when territory is proposed to be added to a city administrative unit, that unit shall bear the expense.

No election held under this Article shall be open to question except in an action or proceeding commenced within 30 days after the board of elections has certified the results.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
6 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1955	1987		2018
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1955	c. 1372, art. 14, s. 7	ENACTED
02	1957	c. 1271, ss. 6, 7	AMENDED
03	1981	c. 423, s. 1	AMENDED
04	2011	S.L. 2011-31, s. 11	AMENDED
05	2017	S.L. 2017-6, s. 3	AMENDED
06	2018	S.L. 2018-146, ss. 3.1(a), (b), 6.1	AMENDED

APPARATUS II

3 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 163-33(8)		"shall be given as provided in"
G.S. 163-288.2		"or Method B set forth in"
G.S. 115C-501		"is held under subsection (c) of"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 115C-507 (2018).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1955, c. 1372, art. 14, s. 7; 1957, c. 1271, ss. 6, 7; 1981, c. 423, s. 1; 2011-31, s. 11; 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1.)

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