



CHAPTER 115C
ARTICLE 36 - VOTED TAX SUPPLEMENTS FOR SCHOOL PURPOSES

N.C.G.S. § 115C-511.

Levy and collection of taxes.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 423, s. 1 — fourth act in the lineage	RETRIEVED 21 September 2026, 02:48 UTC	SOURCE FINGERPRINT 19da81c2414e0fd982b5bf5b - 773dd1166148eb7b51ddcca - ff97a2f4112a0763
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§ 115C-511(a) If a local school administrative unit or district has voted a tax to operate schools of a higher standard than that provided by State and county support, the board of county commissioners of each county in which the local school administrative unit is located is authorized to levy a tax on all property having a situs in the local school administrative unit for the purpose of supplementing the local current expense fund, the capital outlay fund, or both.

§ 115C-511(b) Before April 15 of each year, the tax supervisor of each county in which the local school administrative unit is located shall certify to the superintendent of schools an estimate of the total assessed value of property in the county subject to taxation on behalf of the local school administrative unit and any districts therein pursuant to this Article. The board of education, in the budget it submits to the board of county commissioners, shall request the rate of ad valorem tax it wishes to have levied on its behalf as a school supplemental tax, not in excess of the rate approved by the voters. The board of county commissioners may approve or disapprove this request in whole or in part, and may levy such rate of supplemental tax as it may find to be in the best interests of the taxpayers and the public schools, not in excess of the rate requested by the board of education. Upon approving a supplemental tax levy pursuant to this section, the board of county commissioners shall cause the school supplemental tax to be computed for all property subject thereto. The taxes thus computed shall be shown separately on the county tax receipts for the fiscal year, and the county shall collect the school supplemental tax in the same manner that county taxes are collected. Collections shall be remitted to the local school administrative unit within 10 days after the close of each calendar month. Partial payments shall be proportionately divided between the

county and the local school administrative unit. The board of county commissioners may, in its discretion, deduct from the proceeds of the school supplemental tax the actual additional cost to the county of levying, computing, billing, and collecting the tax.

§ 115C-511(c) It shall be unlawful for any part of a tax levied pursuant to this Article to be used for any purpose other than those purposes authorized by the election in the unit or district.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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		1968		1981
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1955	c. 1372, art. 14, s. 9	ENACTED	
02	1965	c. 584, s. 12	AMENDED	
03	1975	c. 437, s. 6	AMENDED	
04	1981	c. 423, s. 1	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 115C-511 (1981).

PINPOINT

N.C. Gen. Stat. § 115C-511(a) (1981).

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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1955, c. 1372, art. 14, s. 9; 1965, c. 584, s. 12; 1975, c. 437, s. 6; 1981, c. 423, s. 1.)

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