



CHAPTER 115C
ARTICLE 7 - ORGANIZATION OF SCHOOLS

N.C.G.S. § 115C-73.

Enlarging tax districts and city units
by permanently attaching contiguous
property.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT 1985 (Reg. Sess., 1986), c. 975, s. 13 — sixth act in the lineage	RETRIEVED 21 September 2026, 03:31 UTC	SOURCE FINGERPRINT af090f6cea27fa6532f5b8f9 - dad8ce64305686b98bd9a8cf - 463342690073f2df
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The county boards of education with the approval of the State Board of Education may transfer from nontax territory and attach permanently to local tax districts or to city school administrative units, real property contiguous to said local tax districts or city school administrative units, upon the written petition of the owners thereof and the taxpayers of the families living on such real property, and there shall be levied upon the property of each individual in the area so attached, including landowners and tenants, the same tax as is levied upon other property in said district or unit: Provided, that such transfer shall be subject to the approval of the board of education of such city unit: Provided, the petition must be signed by a majority of the persons who are the owners thereof and a majority of the taxpayers of the families living on such real property on the date the petition is filed with the county board of education: Provided, further, that a person or corporation owning only an easement in real property shall not be considered an owner of said property within contemplation of this section: Provided, further that no right of action or defense founded upon the invalidity of such transfer shall be asserted, nor shall the validity of such transfer be open to question in any court upon any ground whatever, except in an action or proceeding commenced within 60 days after the approval of such transfer is given by the State Board of Education.

Any qualified voter residing in the area attached shall be permitted to vote in any election for members of the board of education having jurisdiction over the attached area.

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		1968		1981
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1955	c. 1372, art. 8, s. 4	ENACTED	
02	1959	c. 573, s. 4	AMENDED	
03	1971	c. 672	AMENDED	
04	1973	c. 1155	AMENDED	
05	1981	c. 423, s. 1	AMENDED	
06	1981	1985 (Reg. Sess., 1986), c. 975, s. 13	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 115C-73 (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

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. 8, s. 4; 1959, c. 573, s. 4; 1971, c. 672; 1973, c. 1155; 1981, c. 423, s. 1; 1985 (Reg. Sess., 1986), c. 975, s. 13.)

