CHAPTER 115D

ARTICLE 3 - FINANCIAL SUPPORT

N.C.G.S. § 115D-33.

Providing local public funds for institutions established under this Chapter; elections.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2025-56, s. 1(g) — tenth act in the lineage	21 September 2026, 01:22 UTC	5acdf3dc12e4e9c72597734b - e4528d587416df6d11854eb1 - f160188e3765d4f8

§ 115D-33(a)

Except as provided in G.S. 115D-34, the tax-levying authority of an institution may provide for local financial support of the institution as follows:

(1) By appropriations from nontax revenues in a manner consistent with the Local Government Budget and Fiscal Control Act, provided the continuing authority to make such appropriations shall have been approved by a majority of the qualified voters of the administrative area who shall vote on the question in an election held for such purpose, or

(2) By a special annual levy of taxes within a maximum annual rate which maximum rate shall have been approved by a majority of the qualified voters of the administrative area who shall vote on the question of establishing or increasing the maximum annual rate in an election held for such purpose or both, and

(3) By issuance of bonds, in the case of capital outlay funds, provided that each issuance of bonds shall be approved by a majority of the qualified voters of each county of the administrative area who shall vote on the question in an election held for that purpose. All bonds shall be subject to the Local Government Finance Act (Chapter 159) and shall be issued pursuant to Subchapter IV, Long-Term Financing, (§159-43 et seq.) of Chapter 159 of the General Statutes.

§ 115D-33(b)

At the election on the question of approving authority of the board of commissioners of each county in an administrative area (the tax-levying authority) to appropriate funds from nontax revenues or a special annual levy of taxes or both, the ballot furnished the qualified voters in each county may be worded substantially as follows: "For the authority of the board of commissioners to appropriate funds either from nontax revenues or from a special annual levy of taxes not to exceed an annual rate of ______ cents per one hundred dollars ($100.00) of assessed property valuation, or both, for the financial support of ____ (name of the institution)" plus any other pertinent information and "Against the authority of the board of commissioners, etc.," with a square before each proposition, in which the voter may make a cross mark (X), but any other form of ballot containing adequate information and properly stating the question to be voted upon shall be construed as being in compliance with this section.

§ 115D-33(c) The question of approving authority to appropriate funds, to levy special taxes and the question of approving an issue of bonds, when approval of each or both shall be necessary for the establishment or conversion of an institution, shall be submitted at the same election.

§ 115D-33(d) All elections shall be held in the same manner as elections held under Article 4, Chapter 159, of the General Statutes, the Local Government Bond Act, and shall be held on a date permitted by G.S. 163-287.

§ 115D-33(e) The State Board of Community Colleges shall ascertain that authority to provide adequate funds for the establishment and operation of an institution has been approved by the voters of a proposed administrative area before favorably recommending approval of the establishment of an institution.

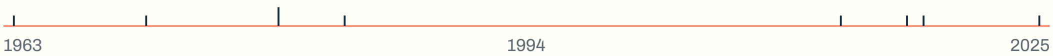
§ 115D-33(f) Notwithstanding any present provisions of this Chapter, the tax-levying authority of each institution may at its discretion and upon its own motion provide by appropriations of nontax revenue, tax revenue, or both, funds for the support of institutional purposes as set forth in G.S. 115D-32; but nothing herein shall be construed to authorize the issuance of bonds without a vote of the people.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
10 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.



TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1963	c. 448, s. 23	ENACTED
02	1971	c. 402	AMENDED
03	1979	c. 462, s. 2	AMENDED
04	1979	c. 896, s. 13	AMENDED
05	1979	2nd Sess., c. 1130, s. 1	AMENDED
06	1983	c. 717, s. 27.3	AMENDED
07	2013	S.L. 2013-381, s. 10.18	AMENDED
08	2017	S.L. 2017-6, s. 3	AMENDED
09	2018	S.L. 2018-146, ss. 3.1(a), (b), 6.1	AMENDED
10	2025	S.L. 2025-56, s. 1(g)	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. 115D-34	(a)	*"Except as provided in"*
G.S. 163-287	(d)	*"held on a date permitted by"*
G.S. 115D-32	(f)	*"institutional purposes as set forth in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 115D-33 (2025).

PINPOINT

N.C. Gen. Stat. § 115D-33(a) (2025).

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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1963, c. 448, s. 23; 1971, c. 402; 1979, c. 462, s. 2; c. 896, s. 13; 1979, 2nd Sess., c. 1130, s. 1; 1983, c. 717, s. 27.3; 2013-381, s. 10.18; 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1; 2025-56, s. 1(g).)

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