



CHAPTER 130A
ARTICLE 12 - MOSQUITO AND VECTOR CONTROL

N.C.G.S. § 130A-355.

Corporate powers.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 891, s. 2 — fifth act in the lineage	RETRIEVED 21 September 2026, 05:11 UTC	SOURCE FINGERPRINT 4e5b55fb7a00ee98a72ebd21 - b0311efadc40fee27aa89760 - 9aa6faab8435f83b
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A mosquito control district created in accordance with the provisions of this Part shall have and exercise through its board of commissioners the following corporate powers in addition to any incidental powers as may be necessary in order to discharge its corporate functions:

To levy ad valorem taxes upon all the taxable property within the district at a rate not to exceed thirty-five cents (35¢) upon the adjusted one hundred dollar (\$100.00) assessed valuation, except as provided in subdivision (a) of this subsection.

a.Where a mosquito control district lies solely within a single county and includes the entire county, the county board of commissioners may levy and determine the rate of ad valorem tax to be levied at a rate not to exceed thirty-five cents (35¢) upon the adjusted one hundred dollar (\$100.00) assessed valuation. Where a mosquito control district lies wholly within a single county and the maximum authorized special tax approved by the voters at the time of voting on the creation of the district was less than thirty-five cents (35¢) on the one hundred dollar assessed valuation, the ad valorem tax levy shall not exceed the lesser amount.

b.In the case of a district lying wholly within a single county, the valuations assessed by the county tax authorities shall be used by the mosquito control district or the county board of commissioners as the basis for its tax assessment. The mosquito control district or the county board of commissioners shall certify its tax rate to the county tax collector or supervisor in time to have the rate and the amount of tax due upon the valuation entered upon the official county tax receipts and stubs or duplicates. The county tax collector shall collect the taxes at the same time as county taxes are collected and shall deposit the receipts to the credit of the mosquito control district in a depository or depositories designated by the governing board of the district.

c.In the case of a district lying in two or more counties, the commissioners of the mosquito control district shall horizontally equalize the assessed valuations of the property in all counties in which the district lies by adjusting the ratio of assessed valuation in the counties to the true values of the taxable property in the

counties. From the adjusted and equalized valuations, any county board of commissioners may appeal to the Department of Revenue using the procedures set forth in Subchapter II of Chapter 105 of the General Statutes.

d. The board of commissioners of the mosquito control district shall levy a tax based upon the equalized assessed valuations and shall certify the amount of the levy against each taxpayer to the appropriate county tax collector or supervisor in time for the amount of the mosquito control district tax to be entered upon the county tax receipts and stubs or duplicates. The county tax collectors shall collect the tax and deposit the receipts to the credit of the mosquito control district in a depository or depositories designated by the commissioners of the district.

e. The taxes levied according to this Part shall become due; shall be subject to the same discounts, penalties and interest; and shall have the same remedies for the collection and refund of the taxes as provided for county and municipal ad valorem taxation by Chapter 310 of the Session Laws of 1939 as amended. These taxes shall constitute a lien to the same extent and with the same force and effect as county and municipal ad valorem taxes and shall have equal priority with those taxes;

To accept gifts or endowments and to receive federal and State grants-in-aid. All money or property acquired under this section or any other source, shall be deposited in a separate fund to be used solely for the purpose of carrying out the provisions of this Part. The deposited funds shall be withdrawn by warrants signed by the chairperson of the governing board of the district and countersigned by the secretary;

To take all necessary and proper steps to prevent the breeding of mosquitoes and other arthropods of public health significance within the district, and to destroy adult mosquitoes and other arthropods of public health significance found within the district;

To conduct arthropod control measures in cooperation with individuals, firms and corporations, and federal, State and local governmental agencies;

To enter all places both publicly and privately owned within the district to inspect, survey and treat with proper means all places where mosquitoes or other arthropods of public health significance are breeding and to take other actions as may be necessary;

To acquire by purchase, condemnation or otherwise, and to hold real and personal property, easements, rights-of-way or other property necessary or convenient for accomplishing the purpose of this Part. Any land which has been acquired by the board and improved by drainage, filling, diking or other treatment, and other real property held by the board may be sold or leased through competitive bidding. All condemnation proceedings are to be in accordance with the provisions of Chapter 40A of the General Statutes;

To employ necessary personnel; fix salaries; purchase equipment, supplies and materials; make contracts; rent office or storage space; and perform other administrative functions necessary for the purpose of carrying out this Part;

To borrow money in anticipation of tax collection and to execute and deliver its notes or bonds. Money shall be borrowed in gross amounts not to exceed the anticipated tax receipts for the fiscal year;

To reimburse members and employees of the board for actual expenditures incurred in authorized travel; and

To employ a district superintendent who is an engineer, entomologist or otherwise qualified as an arthropod control specialist. The professional qualifications of the superintendent must be approved by the Secretary.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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.

	1957		1970		1983
	TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT	CHARACTER		
01	1957	c. 1247, s. 4	ENACTED		
02	1959	c. 622, s. 2	AMENDED		
03	1973	c. 476, ss. 128, 193	AMENDED		
04	1981	c. 919, s. 15	AMENDED		
05	1983	c. 891, s. 2	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 130A-355 (1983).

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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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

(1957, c. 1247, s. 4; 1959, c. 622, s. 2; 1973, c. 476, ss. 128, 193; 1981, c. 919, s. 15; 1983, c. 891, s. 2.)

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