



CHAPTER 130A
ARTICLE 2 - LOCAL ADMINISTRATION

N.C.G.S. § 130A-62.

Annual budget; tax levy.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT 1991 (Reg. Sess., 1992), c. 1007, s. 38 — twelfth act in the lineage	RETRIEVED 21 September 2026, 04:50 UTC	SOURCE FINGERPRINT 93a5df975b53d92f01574230 - 4d7a6f561445769247fdb33 - aed70d21eb921c62
--	---	---	---

- § 130A-62(a)

A sanitary district shall operate under an annual balanced budget adopted in accordance with the Local Government Budget and Fiscal Control Act.
- § 130A-62(b)

A sanitary district has the option of either collecting its own taxes or having its taxes collected by the county or counties in which it is located. Unless a district takes affirmative action to collect its own taxes, taxes shall be collected by the county.
- § 130A-62(c)

For sanitary districts whose taxes are collected by the county, before May 1 of each year, the assessor of each county in which the district is located shall certify to the district board the total assessed value of property in the county subject to taxation by the district. By July 1 or upon adoption of its annual budget ordinance, the district board shall certify to the county board of commissioners the rate of ad valorem tax levied by the district on property in that county. Upon receiving the district's certification of its tax levy, the county commissioners shall compute the district tax for each taxpayer and shall separately state the district tax on the county tax receipts for the fiscal year. The county shall collect the district tax in the same manner that county taxes are collected and shall remit these collections to the district at least monthly. Partial payments shall be proportionately divided between the county and the district. The district budget ordinance may include an appropriation to the county for the cost to the county of computing, billing, and collecting the district tax. The amount of the appropriation shall be agreed upon by the county and the district, but may not exceed five percent (5%) of the district levy. Any agreement shall remain effective until modified by mutual agreement. The amount due the county for collecting the district tax

may be deducted by the county from its monthly remittances to the district or may be paid to the county by the district.

§ 130A-62(d)

Sanitary districts electing to collect their own taxes shall be deemed cities for the purposes of the Machinery Act, Subchapter II of Chapter 105 of the General Statutes.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
12 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.

1927		1957		1987
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1927	c. 100, s. 17	ENACTED	
02	1935	c. 287, ss. 3, 4	AMENDED	
03	1949	c. 880, s. 1	AMENDED	
04	1951	c. 17, s. 1	AMENDED	
05	1957	c. 1357, s. 1	AMENDED	
06	1959	c. 994	AMENDED	
07	1963	c. 1226	AMENDED	
08	1965	c. 496, s. 3	AMENDED	
09	1971	c. 780, s. 29	AMENDED	
10	1983	c. 891, s. 2	AMENDED	
11	1987	c. 45, s. 1	AMENDED	
12	1987	1991 (Reg. Sess., 1992), c. 1007, s. 38	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 130A-62 (1987).

PINPOINT

N.C. Gen. Stat. § 130A-62(a) (1987).

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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

(1927, c. 100, s. 17; 1935, c. 287, ss. 3, 4; 1949, c. 880, s. 1; 1951, c. 17, s. 1; 1957, c. 1357, s. 1; 1959, c. 994; 1963, c. 1226; 1965, c. 496, s. 3; 1971, c. 780, s. 29; 1983, c. 891, s. 2; 1987, c. 45, s. 1; 1991 (Reg. Sess., 1992), c. 1007, s. 38.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

