



CHAPTER 139

ARTICLE 3 - WATERSHED IMPROVEMENT PROGRAMS; EXPENDITURE BY COUNTIES

N.C.G.S. § 139-39.

Alternative method of financing watershed improvement programs by special county tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2018-146, ss. 3.1(a), (b), 6.1 — fifth act in the lineage	21 September 2026, 03:24 UTC	73a2309bebad5847b75513b1 - 054c2ecfd414da75e9d24d09 - 329c8c6c1f583474

The board of county commissioners in any county is authorized to call a special election to determine whether it be the will of the qualified voters of the county that they levy and cause to be collected annually, at the same time and in the same manner as the general county taxes are levied and collected, a special tax at a rate not to exceed twenty-five cents (25¢) on each one hundred dollars (\$100.00) valuation of property in said county, to be known as a "Watershed Improvement Tax," the funds therefrom, if the levy be authorized by the voters of said county, to be used for the prevention of flood water and sediment damages, and for furthering the conservation, utilization and disposal of water and the development of water resources. Any special election shall be conducted in accordance with G.S. 163-287.

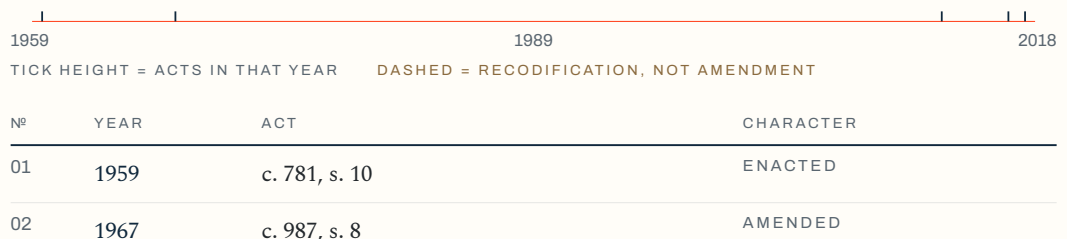
END OF SECTION TEXT

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.



03	2013	S.L. 2013-381, s. 10.21	AMENDED
04	2017	S.L. 2017-6, s. 3	AMENDED
05	2018	S.L. 2018-146, ss. 3.1(a), (b), 6.1	AMENDED

APPARATUS II
1 AUTHORITY

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. 163-287		<i>"shall be conducted in accordance with"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 139-39 (2018).

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
(1959, c. 781, s. 10; 1967, c. 987, s. 8; 2013-381, s. 10.21; 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1.)

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