



CHAPTER 153A

ARTICLE 16 - COUNTY SERVICE DISTRICTS; COUNTY RESEARCH AND PRODUCTION SERVICE DISTRICTS; COUNTY ECONOMIC DEVELOPMENT AND TRAINING DISTRICTS

N.C.G.S. § 153A-304.4.

Reduction in law enforcement service district after annexation.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 05:52 UTC	507cacbdf25faf1775e2df74 - a7f81d47889298961f950b5e - 6f18c1046c7e9663

When any portion of a county law enforcement service district organized under G.S. 153A-301(10) is annexed by a municipality, and the effective date of the annexation is a date other than a date in the month of June, the amount of the county law enforcement service district tax levied on each parcel of real property in the district for the fiscal year in which municipal taxes are prorated under G.S. 160A-58.10 shall be multiplied by the following fraction: the denominator shall be 12 and the numerator shall be the number of full calendar months remaining in the fiscal year following the day on which the annexation becomes effective. For each parcel of real property in the portion of the district that is annexed, the product of the multiplication is the amount of the law enforcement service district tax to be refunded if the taxes have been paid, or released if the taxes have not been paid. The finance officer of the county shall obtain from the assessor or tax collector of the county a list of the owners of the real property on which law enforcement service district taxes were levied in the territory annexed, and the county shall pay the refund amount, if applicable, to the owner as shown on the records of the tax assessor of the real property as of the January 1 immediately preceding the date of the refund. Refund payments shall come from any funds not otherwise restricted by law. (2008-134, s. 76(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 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. 153A-301(10)	<i>"law enforcement service district organized under"</i>
G.S. 160A-58.10	<i>"which municipal taxes are prorated under"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 153A-304.4 (2026).

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.

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