



CHAPTER 153A
ARTICLE 16 - COUNTY SERVICE DISTRICTS; COUNTY RESEARCH AND PRODUCTION SERVICE DISTRICTS; COUNTY ECONOMIC DEVELOPMENT AND TRAINING DISTRICTS

N.C.G.S. § 153A-307.

Taxes authorized; rate limitation.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 822, s. 2 — second act in the lineage	RETRIEVED 21 September 2026, 03:36 UTC	SOURCE FINGERPRINT 12e38ce9f5745c5d01719b56 - 43668cb754d4a258915b50bb - 51c4b1417c4b0543
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A county may levy property taxes within defined service districts in addition to those levied throughout the county, in order to finance, provide or maintain for the districts services provided therein in addition to or to a greater extent than those financed, provided or maintained for the entire county. In addition, a county may allocate to a service district any other revenues whose use is not otherwise restricted by law.

Property subject to taxation in a newly established district or in an area annexed to an existing district is that subject to taxation by the county as of the preceding January 1.

Property taxes may not be levied within any district established pursuant to this Article in excess of a rate on each one hundred dollars (\$100.00) value of property subject to taxation which, when added to the rate levied countywide for purposes subject to the rate limitation, would exceed the rate limitation established in G.S. 153A-149(c), unless the portion of the rate in excess of this limitation is submitted to and approved by a majority of the qualified voters residing within the district. Any referendum held pursuant to this paragraph shall be held and conducted as provided in G.S. 153A-149.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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.

1973			1974
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER

01	1973	c. 489, s. 1	ENACTED
02	1973	c. 822, s. 2	AMENDED

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-149(c)		" <i>exceed the rate limitation established in</i> "
G.S. 153A-149		" <i>held and conducted as provided in</i> "

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 153A-307 (1973).

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
(1973, c. 489, s. 1; c. 822, s. 2.)

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