

**CHAPTER 153A**

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

**N.C.G.S. § 153A-317.**

# Research and production service district taxes authorized; rate limitation.

| SOURCE                                                                   | LAST AMENDMENT IN THIS TEXT                    | RETRIEVED                    | SOURCE FINGERPRINT                                                     |
|--------------------------------------------------------------------------|------------------------------------------------|------------------------------|------------------------------------------------------------------------|
| General Statutes of North Carolina, as published by the General Assembly | S.L. 2012-73, s. 1 — fourth act in the lineage | 21 September 2026, 05:11 UTC | 4d9265f5e2a1cfee1b433dd2 - feb7f241d1c5e626871ac0c4 - 7e70fa2400132e39 |

**§ 153A-317(a)** Tax Authorized. - A county, upon recommendation of the advisory committee established pursuant to G.S. 153A-313, may levy property taxes within a research and production service district in addition to those levied throughout the county, in order to finance, provide, or maintain for the district 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 district any other revenues whose use is not otherwise restricted by law. The proceeds of taxes only within a district may be expended only for services provided for the district.

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.

**§ 153A-317(b)** Limit. - Such additional property taxes may not be levied within any district established pursuant to this Article in excess of a rate of ten cents (10¢) on each one hundred dollars (\$100.00) value of property subject to taxation or, in the event that the research and production service district satisfies the criteria of G.S. 143B-437.08(h), such additional property taxes may not be levied within said district in excess of a rate of twenty cents (20¢) on each one hundred dollars (\$100.00) value of property subject to taxation.

**§ 153A-317(c)** Public Transportation. - For the purpose of constructing, maintaining, or operating public transportation as defined by G.S. 153A-149(c)(27), in addition to the additional

property taxes levied under subsections (a) and (b) of this section, a county, upon recommendation of the advisory committee established pursuant to G.S. 153A-313- , may levy additional property taxes within any district established pursuant to this Article not in excess of a rate of ten cents (10¢) on each one hundred dollars (\$100.00) value of property subject to taxation. Such property taxes for public transportation may only be used within the district, or to provide for public transportation from the district to other public transportation systems or to other places outside the district including airports.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I  
4 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.

| 1985                            |      |                                        | 1999      | 2012 |
|---------------------------------|------|----------------------------------------|-----------|------|
| TICK HEIGHT = ACTS IN THAT YEAR |      | DASHED = RECODIFICATION, NOT AMENDMENT |           |      |
| Nº                              | YEAR | ACT                                    | CHARACTER |      |
| 01                              | 1985 | c. 435, s. 1                           | ENACTED   |      |
| 02                              | 2009 | S.L. 2009-523, s. 3(c)                 | AMENDED   |      |
| 03                              | 2009 | S.L. 2009-527, s. 6                    | AMENDED   |      |
| 04                              | 2012 | S.L. 2012-73, s. 1                     | AMENDED   |      |

APPARATUS II  
3 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-313        | (a)        | "the advisory committee established pursuant to" |
| G.S. 143B-437.08(h)  | (b)        | "service district satisfies the criteria of"     |
| G.S. 153A-149(c)(27) | (c)        | "operating public transportation as defined by"  |

## APPARATUS III

## Citation

## FULL SECTION

N.C. Gen. Stat. § 153A-317 (2012).

## PINPOINT

N.C. Gen. Stat. § 153A-317(a) (2012).

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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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

(1985, c. 435, s. 1; 2009-523, s. 3(c); 2009-527, s. 6; 2012-73, s. 1.)

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