



CHAPTER 159
ARTICLE 3 - THE LOCAL GOVERNMENT BUDGET AND FISCAL CONTROL ACT

N.C.G.S. § 159-27.

Distribution of tax collections among funds according to levy.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 437, s. 15 — third act in the lineage	21 September 2026, 02:05 UTC	df7c938e020f4a6894fbe7b1 - f01e441b6fbb996aae7392aa - 53f5eb80b286da4a

- § 159-27(a)

The finance officer shall distribute property tax collections among the appropriate funds, according to the budget ordinance, at least monthly.
- § 159-27(b)

Taxes collected during the current fiscal year, that were levied in any one of the two immediately preceding fiscal years, shall be distributed to the appropriate funds according to the levy of the fiscal year in which they were levied. If any fund for which such taxes were levied is not being maintained in the current fiscal year, the proportionate share of the tax that would have been distributed to the discontinued fund shall be allocated (i) to the fund from which the activity or function for which the tax was levied is then being financed, or (ii) to the general fund if the activity or function for which the tax was levied is no longer being performed.
- § 159-27(c)

Taxes collected during the current fiscal year, that were levied in any prior fiscal year other than one of the two immediately preceding fiscal years, may be distributed in the discretion of the governing board either (i) to the general fund, or (ii) in accordance with subsection (b) of this section. This subsection shall not repeal any portion of a local act or city charter inconsistent herewith and in effect on July 1, 1973.
- § 159-27(d)

This section applies to taxes levied by a unit of local government on behalf of another unit, including school administrative units.

APPARATUS I
3 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.

1971		1973	1975
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1971	c. 780, s. 1	ENACTED
02	1973	c. 474, s. 21	AMENDED
03	1975	c. 437, s. 15	AMENDED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 159-27 (1975).

PINPOINT
N.C. Gen. Stat. § 159-27(a) (1975).

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
(1971, c. 780, s. 1; 1973, c. 474, s. 21; 1975, c. 437, s. 15.)

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