



CHAPTER 160A
ARTICLE 23 - MUNICIPAL SERVICE DISTRICTS

N.C.G.S. § 160A-542.

Taxes authorized; rate limitation.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2015-241, s. 15.16B(b) — second act in the lineage	RETRIEVED 21 September 2026, 02:54 UTC	SOURCE FINGERPRINT 14a41fb60a169f314a1626ec - c5d2f8be2f24a63cca5551ad - 5718f362b66c09d1
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- § 160A-542(a)

A city may levy property taxes within defined service districts in addition to those levied throughout the city, 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 city. In addition, a city may allocate to a service district any other revenues whose use is not otherwise restricted by law.
- § 160A-542(b)

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 city as of the preceding January 1.
- § 160A-542(c)

Property taxes may not be levied within any district established pursuant to this Article in excess of a rate on each one hundred dollar (\$100.00) value of property subject to taxation which, when added to the rate levied city wide for purposes subject to the rate limitation, would exceed the rate limitation established in G.S. 160A-209(d), unless that 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 subsection shall be held and conducted as provided in G.S. 160A-209.
- § 160A-542(d)

In setting the tax rate, the city council shall consider the current needs, as well as the long-range plans and goals for the service district. The city council shall set the tax rate so that there is no accumulation of excess funds beyond that necessary to meet current needs, fund long-range plans and goals, and maintain a reasonable fund balance. Moneys collected shall be used only for meeting the needs of the service district, as those needs are determined by the city council.

§ 160A-542(e) This Article does not impair the authority of a city to levy special assessments pursuant to Article 10 of this Chapter for works authorized by G.S. 160A-491, and may be used in addition to that authority.

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		1994	2015
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1973	c. 655, s. 1	ENACTED
02	2015	S.L. 2015-241, s. 15.16B(b)	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. 160A-209(d)	(c)	" <i>exceed the rate limitation established in</i> "
G.S. 160A-209	(c)	" <i>held and conducted as provided in</i> "
G.S. 160A-491	(e)	" <i>this Chapter for works authorized by</i> "

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-542 (2015).

PINPOINT

N.C. Gen. Stat. § 160A-542(a) (2015).

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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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
(1973, c. 655, s. 1; 2015-241, s. 15.16B(b).)

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