CHAPTER 160B

ARTICLE 3 - LEVY OF TAXES IN URBAN SERVICE DISTRICTS

N.C.G.S. § 160B-11.

Taxes authorized; limits.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 537, s. 1 — first act in the lineage	21 September 2026, 04:49 UTC	9553a3d5913d62f730295de9 - 787f35499be9cda343247df8 - 9dce49df4eb74208

A consolidated city-county may levy the following taxes within defined urban service districts in addition to those levied throughout the county, in order to finance, provide or maintain for the districts services, facilities and functions in addition to or to a greater extent than those financed, provided or maintained for the entire county.

Property Taxes. - A consolidated city-county may levy within any urban service district a tax on property at a rate not to exceed one dollar and fifty cents ($1.50) on the one hundred dollars ($100.00) of appraised valuation. This rate limitation does not apply to property taxes levied (i) for debt service on general obligation bonds of the consolidated city-county, (ii) for the support of the public schools or (iii) for any purpose approved by a special vote of the people.

Motor Vehicle and Taxicab License Taxes. - A consolidated city-county may levy within any urban service district the motor vehicle and taxicab license taxes authorized in G.S. 20-97.

Privilege License Taxes. - A consolidated city-county may levy within any urban service district privilege license taxes as authorized for cities and towns under the general law of the state.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

1 ACT

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.

TICK HEIGHT = ACTS IN THAT YEAR

DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1973	c. 537, s. 1	ENACTED

APPARATUS II
1 AUTHORITY

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. 20-97	(null)(2)	*"and taxicab license taxes authorized in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160B-11 (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. 537, s. 1.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1