

Article 3.

Watershed Improvement Programs; Expenditure by Counties.

**§ 139-39. Alternative method of financing watershed improvement programs by special county tax.**

The board of county commissioners in any county is authorized to call a special election to determine whether it be the will of the qualified voters of the county that they levy and cause to be collected annually, at the same time and in the same manner as the general county taxes are levied and collected, a special tax at a rate not to exceed twenty-five cents (25¢) on each one hundred dollars (\$100.00) valuation of property in said county, to be known as a "Watershed Improvement Tax," the funds therefrom, if the levy be authorized by the voters of said county, to be used for the prevention of flood water and sediment damages, and for furthering the conservation, utilization and disposal of water and the development of water resources. Any special election shall be conducted in accordance with G.S. 163-287. (1959, c. 781, s. 10; 1967, c. 987, s. 8; 2013-381, s. 10.21; 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1.)