

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1991

CHAPTER 896
HOUSE BILL 1446

AN ACT TO ALLOW CITIES AND COUNTIES TO USE PROPERTY TAXES TO
SUPPORT PUBLIC TRANSPORTATION WITHOUT CALLING A
REFERENDUM.

The General Assembly of North Carolina enacts:

Section 1. G.S. 153A-149(c) reads as rewritten:

"(c) Each county may levy property taxes for one or more of the purposes listed in this subsection up to a combined rate of one dollar and fifty cents (\$1.50) on the one hundred dollars (\$100.00) appraised value of property subject to taxation. Authorized purposes subject to the rate limitation are:

- (1) To provide for the general administration of the county through the board of county commissioners, the office of the county manager, the office of the county budget officer, the office of the county finance officer, the office of the county assessor, the office of the county tax collector, the county purchasing agent, and the county attorney, and for all other general administrative costs not allocated to a particular board, commission, office, agency, or activity of the county.
- (2) Agricultural Extension. – To provide for the county's share of the cost of maintaining and administering programs and services offered to agriculture by or through the Agricultural Extension Service or other agencies.
- (3) Air Pollution. – To maintain and administer air pollution control programs.
- (4) Airports. – To establish and maintain airports and related aeronautical facilities.
- (5) Ambulance Service. – To provide ambulance services, rescue squads, and other emergency medical services.
- (6) Animal Protection and Control. – To provide animal protection and control programs.
- (6a) Arts Programs and Museums. – To provide for arts programs and museums as authorized in G.S. 160A-488.
- (6b) Auditoriums, coliseums, and convention and civic centers. – To provide public auditoriums, coliseums, and convention and civic centers.
- (7) Beach Erosion and Natural Disasters. – To provide for shoreline protection, beach erosion control, and flood and hurricane protection.

- (8) Cemeteries. – To provide for cemeteries.
- (9) Civil Preparedness. – To provide for civil preparedness programs.
- (10) Debts and Judgments. – To pay and discharge any valid debt of the county or any judgment lodged against it, other than debts and judgments evidenced by or based on bonds and notes.
- (10a) Defense of Employees and Officers. – To provide for the defense of, and payment of civil judgments against, employees and officers or former employees and officers, as authorized by this Chapter.
- (10b) Economic Development. – To provide for economic development as authorized by G.S. 158-12.
- (11) Fire Protection. – To provide fire protection services and fire prevention programs.
- (12) Forest Protection. – To provide forest management and protection programs.
- (13) Health. – To provide for the county's share of maintaining and administering services offered by or through the county or district health department.
- (14) Historic Preservation. – To undertake historic preservation programs and projects.
- (15) Hospitals. – To establish, support and maintain public hospitals and clinics, and other related health programs and facilities, or to aid any private, nonprofit hospital, clinic, related facility, or other health program or facility.
- (15a) Housing Rehabilitation. – To provide for personnel costs related to planning and administration of housing rehabilitation programs authorized by G.S. 153A-376. This subdivision only applies to counties with a population of 400,000 or more, according to the most recent decennial federal census.
- (16) Human Relations. – To undertake human relations programs.
- (16a) Industrial Development. – To provide for industrial development as authorized by G.S. 158-7.1.
- (17) Joint Undertakings. – To cooperate with any other county, city, or political subdivision in providing any of the functions, services, or activities listed in this subsection.
- (18) Law Enforcement. – To provide for the operation of the office of the sheriff of the county and for any other county law-enforcement agency not under the sheriff's jurisdiction.
- (19) Libraries. – To establish and maintain public libraries.
- (20) Mapping. – To provide for mapping the lands of the county.
- (21) Medical Examiner. – To provide for the county medical examiner or coroner.
- (22) Mental Health. – To provide for the county's share of the cost of maintaining and administering services offered by or through the area

mental health, developmental disabilities, and substance abuse authority.

- (23) Open Space. – To acquire open space land and easements in accordance with Article 19, Part 4, Chapter 160A of the General Statutes.
- (24) Parking. – To provide off-street lots and garages for the parking and storage of motor vehicles.
- (25) Parks and Recreation. – To establish, support and maintain public parks and programs of supervised recreation.
- (26) Planning. – To provide for a program of planning and regulation of development in accordance with Article 18 of this Chapter and Article 19, Parts 3A and 6, of Chapter 160A of the General Statutes.
- ~~(27)~~(26a) Ports and Harbors. – To participate in programs with the North Carolina Ports Authority and provide for harbor masters.
- (27) Public Transportation. – To provide public transportation by rail, motor vehicle, or another means of conveyance other than a ferry, including any facility or equipment needed to provide the public transportation. This subdivision does not authorize a county to provide public roads in the county in violation of G.S. 136-51.
- (27a) Railway Corridor Preservation. – To acquire property for railroad corridor preservation as authorized by G.S. 160A-498.
- (28) Register of Deeds. – To provide for the operation of the office of the register of deeds of the county.
- (29) Sewage. – To provide sewage collection and treatment services as defined in G.S. 153A-274(2).
- (30) Social Services. – To provide for the public welfare through the maintenance and administration of public assistance programs not required by Chapters 108A and 111 of the General Statutes, and by establishing and maintaining a county home.
- (31) Solid Waste. – To provide solid waste collection and disposal services, and to acquire and operate landfills.
- (31a) Stormwater. – To provide structural and natural stormwater and drainage systems of all types.
- (32) Surveyor. – To provide for a county surveyor.
- (33) Veterans' Service Officer. – To provide for the county's share of the cost of services offered by or through the county veterans' service officer.
- (34) Water. – To provide water supply and distribution systems.
- (35) Watershed Improvement. – To undertake watershed improvement projects.
- (36) Water Resources. – To participate in federal water resources development projects.

- (37) Armories. – To supplement available State or federal funds to be used for the construction (including the acquisition of land), enlargement or repair of armory facilities for the North Carolina national guard."

Sec. 2. G.S. 160A-209(c) reads as rewritten:

"(c) Each city may levy property taxes for one or more of the following purposes subject to the rate limitation set out in subsection (d):

- (1) Administration. – To provide for the general administration of the city through the city council, the office of the city manager, the office of the city budget officer, the office of the city finance officer, the office of the city tax collector, the city purchasing agent, the city attorney, and for all other general administrative costs not allocated to a particular board, commission, office, agency, or activity.
- (2) Air Pollution. – To maintain and administer air pollution control programs.
- (3) Airports. – To establish and maintain airports and related aeronautical facilities.
- (4) Ambulance Service. – To provide ambulance services, rescue squads, and other emergency medical services.
- (5) Animal Protection and Control. – To provide animal protection and control programs.
- (5a) Arts Programs and Museums. – To provide for arts programs and museums as authorized in G.S. 160A-488.
- (6) Auditoriums, Coliseums, and Convention Centers. – To provide public auditoriums, coliseums, and convention centers.
- (7) Beach Erosion and Natural Disasters. – To provide for shoreline protection, beach erosion control and flood and hurricane protection.
- (8) Cemeteries. – To provide for cemeteries.
- (9) Civil Defense. – To provide for civil defense programs.
- (9a) Community Development. – To provide for community development as authorized by G.S. 160A-456 and 160A-457.
- (10) Debts and Judgments. – To pay and discharge any valid debt of the city or any judgment lodged against it, other than debts or judgments evidenced by or based on bonds or notes.
- (10a) Defense of Employees and Officers. – To provide for the defense of, and payment of civil judgments against, employees and officers or former employees and officers, as authorized by this Chapter.
- (10b) Economic Development. – To provide for economic development as authorized by G.S. 158-12.
- (10c) Drainage. – To provide for drainage projects or programs in accordance with Chapter 156 of the General Statutes or in accordance with this Chapter.
- (11) Elections. – To provide for all city elections and referendums.
- (12) Electric Power. – To provide electric power generation, transmission, and distribution services.

- (13) Fire Protection. – To provide fire protection services and fire prevention programs.
- (14) Gas. – To provide natural gas transmission and distribution services.
- (15) Historic Preservation. – To undertake historic preservation programs and projects.
- (15a) Housing. – To undertake housing projects as defined in G.S. 157-3, and urban homesteading programs under G.S. 160A-457.2.
- (16) Human Relations. – To undertake human relations programs.
- (17) Hospitals. – To establish, support and maintain public hospitals and clinics, and other related health programs and facilities, and to aid any private, nonprofit hospital, clinic, related facility, or other health program or facility.
- (17a) Industrial Development. – To provide for industrial development as authorized by G.S. 158-7.1.
- (18) Jails. – To provide for the operation of a jail and other local confinement facilities.
- (19) Joint Undertakings. – To cooperate with any other county, city, or political subdivision of the State in providing any of the functions, services, or activities listed in this subsection.
- (20) Libraries. – To establish and maintain public libraries.
- (21) Mosquito Control.
- (22) Off-Street Parking. – To provide off-street lots and garages for the parking and storage of motor vehicles.
- (23) Open Space. – To acquire open space land and easements in accordance with Article 19, Part 4, of this Chapter.
- (24) Parks and Recreation. – To establish, support and maintain public parks and programs of supervised recreation.
- (25) Planning. – To provide for a program of planning and regulation of development in accordance with Article 19 of this Chapter.
- (26) Police. – To provide for law enforcement.
- ~~(27)~~(26a) Ports and Harbors. – To participate in programs with the North Carolina Ports Authority and to provide for harbor masters.
- (27) Public Transportation. – To provide public transportation by rail, motor vehicle, or another means of conveyance other than a ferry, including any facility or equipment needed to provide the public transportation.
- (27a) Railroad Corridor Preservation. – To acquire property for railroad corridor preservation.
- (27b) Senior Citizens Programs. – To undertake programs for the assistance and care of its senior citizens.
- (28) Sewage. – To provide sewage collection and treatment services as defined in G.S. 160A-311(3).
- (29) Solid Waste. – To provide solid waste collection and disposal services, and to acquire and operate landfills.

- (30) Streets. – To provide for the public streets, sidewalks, and bridges of the city.
- (31) Traffic Control and On-Street Parking. – To provide for the regulation of vehicular and pedestrian traffic within the city, and for the parking of motor vehicles on the public streets.
- (31a) Urban Redevelopment. – To provide for urban redevelopment.
- (32) Water. – To provide water supply and distribution services.
- (33) Water Resources. – To participate in federal water resources development projects.
- (34) Watershed Improvement. – To undertake watershed improvement projects."

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 8th day of July, 1992.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives