

NORTH CAROLINA GENERAL ASSEMBLY
1961 SESSION

CHAPTER 32
SENATE BILL 14

1 AN ACT TO AMEND G.S. 139-40 SO AS TO CLARIFY THE AUTHORITY OF A BOARD
2 OF COUNTY COMMISSIONERS TO FIX THE MAXIMUM AMOUNT OF A
3 WATERSHED IMPROVEMENT TAX.
4

5 The General Assembly of North Carolina do enact:
6

7 **Section 1.** Subsection (b) of G.S. 139-40 is hereby amended by deleting the first
8 sentence thereof and inserting in lieu thereof the following:

9 "The form of the question shall be substantially the words 'For Watershed Improvement
10 Tax of Not More Than _____ Cents per one hundred dollar (\$100) Valuation', and
11 'Against Watershed Improvement Tax of Not More Than _____ Cents per one hundred
12 dollar (\$100) Valuation', which alternates shall appear separated from each other on one ballot
13 containing opposite, and to the left of each alternate, squares of appropriate size in one of
14 which squares the voter may make a mark 'X' to designate the voter's choice for or against such
15 tax. The board of county commissioners shall designate the amount of the maximum annual
16 rate of such tax to be levied, which amount may be less than but may not exceed twenty-five
17 cents (25¢) on the one hundred dollar (\$100) valuation of property in the county, and said
18 amount shall be stated on the ballot in the question to be voted upon."
19

20 **Sec. 2.** Subsection (d) of G.S. 139-40 is hereby amended by deleting the first
21 sentence thereof and inserting in lieu thereof the following:

22 "If a majority of those voting in such election favor the levying of such a tax, the board of
23 commissioners of such county is authorized to levy a special tax at a rate not to exceed
24 twenty-five cents (25¢) on each one hundred dollars (\$100) of assessed value of real and
25 personal property taxable in said county, nor to exceed the maximum rate of tax approved by
26 the voters in such election, and the General Assembly does hereby give its special approval for
27 the levy of such special tax."
28

29 **Sec. 3.** All laws and clauses of laws in conflict with the provisions of this Act are
30 hereby repealed.

31 **Sec. 4.** This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 14th day of March,
1961.