

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 786  
SENATE BILL 683

AN ACT TO PROVIDE FOR PAYMENT OF THE COST OF ELECTIONS ON THE  
QUESTION OF FORMATION OF A NEW MUNICIPALITY OR SPECIAL DISTRICT.

The General Assembly of North Carolina enacts:

**Section 1.** Chapter 163 of the General Statutes is amended by adding a new section to read:

**"§ 163-288.3. Payment of cost of elections on question of formation of a new municipality or special district.** — Whenever a referendum or election is held on the question of incorporation of a new municipality or the formation of a special district, the cost of the election shall be paid by the new municipality or special district in the event the voters approve of incorporation or creation and the new municipality or special district is established. If the voters disapprove and the new municipality or special district is not established, the cost of the election shall be paid by the county. The cost of the election shall be advanced by the county, which shall be reimbursed within 18 months of the date of election, by the municipality or special district if it is established."

**Sec. 2.** The fifth sentence of G.S. 69-25.2 is rewritten to read:

"The cost of holding the election to establish a district shall be paid by the county, provided that if the district is established, then the county shall be reimbursed the cost of the election from the taxes levied within the district, but the cost of an election to increase the allowable tax under G.S. 69-25.1 or to abolish a fire district under G.S. 69-25.10 shall be paid from the funds of the district."

**Sec. 3.** This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 2nd day of July, 1981.