

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.)

§ 139-40. Conduct of election.

(a) There shall be no new registration of voters for such an election. Registration shall be open for registration of new voters in said county and registration of any and all legal residents of said county, who are or could legally be enfranchised as qualified voters for regular general elections, shall be carried out in accordance with the general election laws of the State of North Carolina as provided for local elections. Notice of such registration of new voters shall be published in a newspaper circulated in said county, once, not less than 55 days before and not more than 65 days before the election, stating the hours and days for registration. The special election, if called, shall be under the control and supervision of the county board of elections.

(b) The form of the question shall be substantially the words "For Watershed Improvement Tax of Not More Than _____ Cents Per One Hundred Dollar (\$100.00) Valuation," and "Against Watershed Improvement Tax of Not More Than _____ Cents Per One Hundred Dollar (\$100.00) Valuation," which alternates shall appear separated from each other on one ballot containing opposite, and to the left of each alternate, squares of appropriate size in one of which squares the voter may make a mark "X" to designate the voter's choice for or against such tax, provided, the board of county commissioners may vary the aforesaid form of the question to be placed upon the ballot for the watershed improvement tax election in such manner as the board deems appropriate, and the board of elections shall cause to be placed upon the ballot such form of the question as may be requested by the board of county commissioners. The board of county commissioners shall designate the amount of the maximum annual rate of such tax to be levied, which amount may be less than but may not exceed twenty-five cents (25¢) on the one hundred dollar (\$100.00) valuation of property in the county, and said amount shall be stated on the ballot in the question to be voted upon. Such ballot shall be printed on white paper and each polling place shall be supplied with a sufficient number of ballots not later than the day before the election. At such special election the election board shall cause to be placed at each voting precinct in said county a ballot box marked "Watershed Improvement Tax Election".

(c) The duly appointed judges and other election officials who are named and fixed by the county board of elections shall count the ballots so cast in such election and the results of the election shall be officially canvassed, certified and announced by the proper officials of the board of elections, according to the manner of canvassing, certifying and announcing the elections held under the general election laws of the State as provided for local elections.

(d) If a majority of those voting in such election favor the levying of such a tax, the board of commissioners of such county is authorized to levy a special tax at a rate not to exceed twenty-five cents (25¢) on each one hundred dollars (\$100.00) of assessed value of real and personal property taxable in said county, not to exceed the maximum rate of tax approved by the voters in such election, and the General Assembly does hereby give its special approval for the levy of such special tax. (1959, c. 781, s. 10; 1961, c. 32; 1969, c. 711, s. 2; 1993 (Reg. Sess., 1994), c. 762, s. 10.)

§ 139-41. Powers of county commissioners.

(a) If the majority of the qualified voters voting in such election favor the levying of such tax, then and in that event, the board of county commissioners shall have all powers of soil and water conservation districts as set forth in subdivisions (1), (2), (3), (4), (5), (6), (7), (8) and (10) of G.S. 139-8 (subject to the limitations set forth in subdivision (12) of such section) concerning flood prevention, development of water resources, floodwater and sediment damages, and conservation, utilization and disposal of water. It is the intention of the General Assembly that such powers shall normally be exercised within all or parts of one or more single watersheds, or of two or more watersheds tributary to one of the major drainage basins of the State, but exceptions to this policy may be permitted in appropriate cases; provided, however, it is not the intention of the General Assembly to authorize hereby the diversion of water from one stream or watershed to another.

(b) The board of county commissioners may itself exercise such powers or, for that purpose, may create a watershed improvement commission to be composed of three members appointed by the board. The terms of office of the members of the commission shall be six years, with the exception of the first two years of existence of the commission, in which one member shall be appointed to serve for a period of two years, one for a period of four years, and one for a period of six years; thereafter all members shall be appointed for six years, and shall serve until their successors have been appointed and qualified. Vacancies in the membership of the commission occurring otherwise than by expiration of term shall be filled by appointment to the unexpired term by the board of county commissioners. The commission shall hold its first meeting within 30 days after its appointment as provided for in this Article, and the beginning date of all terms of office of commissioners shall be the date on which the commission holds its first meeting. The commission at its first meeting shall select a chair, vice-chair, and secretary-treasurer to serve two-year terms. All acts done by the commission shall be entered in a book of minutes to be kept by the secretary-treasurer. A majority of the membership of the commission shall constitute a quorum. The commission shall meet in regular session at least quarterly and may meet specially upon the call of the chair or any members, and upon at least three-day notice of the time, place, and purpose of the meeting. The commission shall provide the board of county commissioners 30 days prior to July 1 a proposed budget for the fiscal year commencing on July 1 and shall provide the board of county commissioners an audit by a certified public accountant within 60 days after the expiration of the fiscal year ending on June 30.

(c) The board of county commissioners may create a single watershed improvement commission for the entire county or may create separate commissions for individual projects or watersheds.

(d) The board of county commissioners, as an alternative to itself exercising the powers set forth in subsection (a) of this section or to creating a watershed improvement commission for that purpose, may by resolution designate the soil and water conservation district having jurisdiction in the county to exercise authority for the board of county commissioners in carrying out the county

watershed improvement program. The soil and water conservation district shall provide the board of county commissioners 30 days prior to July 1 a proposed budget for the fiscal year commencing on July 1 and shall provide the board of county commissioners an audit by a certified public accountant within 60 days after the expiration of the fiscal year ending on June 30.

(e) Repealed by Session Laws 1981, c. 326, s. 5.

(f) Any industry or private water user, the State of North Carolina, the United States or any of its agencies, any municipality, any other county, or any other political subdivision may participate in county watershed improvement programs hereunder in the same manner and to the same extent as provided by G.S. 139-37 with respect to participation in watershed improvement district programs.

(g) The board of county commissioners may provide for county watershed improvement programs and any or all other related activities (such as water supply systems, sewerage systems, water resources programs, beach erosion control programs, and conservation programs) to be coordinated, to be jointly undertaken by two or more local agencies, or to be assigned to a single county agency designated by such name and organized in such manner as the board deems appropriate.

(h) A Watershed Improvement Commission created pursuant to subsection (b) of this section or a soil and water conservation district designated pursuant to subsection (d) of this section may employ such officers, agents, consultants, and other employees as they may require; shall determine their qualifications, duties, and compensation; shall provide for the execution of surety bonds for the secretary-treasurer and such other officers, agents, and employees as shall be entrusted with funds or property, and shall provide for making and publication of an annual audit of the accounts of receipts and disbursements of the watershed improvement program.

(i) District supervisors and watershed improvement commissioners shall receive a per diem allowance of seven dollars (\$7.00) and necessary expenses while engaged in the discharge of official duties pursuant to subsections (b) and (d) of this section. Claims for per diem and expenses for any duty except attendance upon a meeting shall be paid only after approval of the commission or the Board of Supervisors respectively. (1959, c. 781, s. 10; 1967, c. 987, s. 10; 1969, c. 711, s. 3; 1971, c. 1138, s. 2; 1973, c. 1262, s. 38; 1981, c. 326, s. 5; 1993, c. 391, s. 25.)

§ 139-41.1. Powers of counties that are not authorized to levy watershed improvement taxes.

A county may exercise any of the powers set out in this Article without having been authorized to levy a watershed improvement tax pursuant to the procedures of G.S. 139-39 and 139-40 or otherwise. (1981, c. 251, s. 1.)

§ 139-41.2. Review of watershed work plans.

(a) Watershed work plans developed under Public Law 566 (83rd Congress) as amended, and all other work plans developed pursuant to this Chapter, shall be submitted to the Soil and Water Conservation Commission for review and approval or disapproval. No work of improvement may be constructed or established without the approval of work plans by the Soil and Water Conservation Commission pursuant to this section.

(b) The Soil and Water Conservation Commission shall approve a watershed work plan if, in its judgment, it:

- (1) Provides for proper and safe construction of proposed works of improvement;
- (2) Shows that the construction and operation of the proposed works of improvement (in conjunction with other such works and related structures of the

district and the watershed) will not appreciably diminish the flow of useful water that would otherwise be available to existing downstream water users during critical periods;

- (3) Determines whether a program of floodplain management in connection with such proposed works is in the public interest, and the Soil and Water Conservation Commission may withhold approval until satisfactory floodplain management measures are incorporated; and

- (4) Is otherwise in compliance with law.

(c) Amendments to the work plan involving major changes shall be approved by the Soil and Water Conservation Commission. Determinations by the Soil and Water Conservation Commission that an amendment involve major changes shall be conclusive for purposes of this section. No work of improvement may be constructed or established without the approval of work plans by the Soil and Water Conservation Commission pursuant to this subsection. The construction or establishment of any such work of improvement without such approval, or without conforming to a work plan approved by the Soil and Water Conservation Commission, may be enjoined. The Soil and Water Conservation Commission may institute an action for such injunctive relief in the superior court of any county wherein such construction or establishment takes place.

(d) In conjunction with any work plans submitted to the Soil and Water Conservation Commission under subsection (c) of this section, a county shall submit in such form as the Soil and Water Conservation Commission may prescribe a plan of its proposed method of operations for works of improvement covered by the work plans and for related structures. With the approval of the Soil and Water Conservation Commission, the county may amend its initial plan of operations from time to time. Soil and Water Conservation Commission approval of the initial plan of operations shall not be required.

(e) If the Soil and Water Conservation Commission has reason to believe that a county is not operating any work of improvement or properly related structure in accordance with its plan of operations as amended, the Soil and Water Conservation Commission on its own motion or upon complaint may order a hearing to be held thereon upon not less than 30 days' written notification to the county and complainant, if any, by personal service or registered mail. Notice of such hearing shall be published at least once a week for two successive weeks. In connection with any such hearing the Soil and Water Conservation Commission shall be empowered to administer oaths; to take testimony; and, in the same manner as the superior court, to order the taking of depositions, issue subpoenas, and to compel the attendance of witnesses and production of documents. If the Soil and Water Conservation Commission determines from evidence of record that the county is not operating any work of improvement or related structure in accordance with its plan of operations, as amended, the Soil and Water Conservation Commission may issue an order directing the county to comply therewith or to take other appropriate corrective action. Upon failure by a county to comply with any such order, the Soil and Water Conservation Commission may institute an action for injunctive relief in the superior court of any county wherein such noncompliance occurs. (1981, c. 326, s. 6; 2007-495, s. 16.)

§ 139-41.3. Liability of owners of land associated with watershed improvement projects.

(a) Purpose. – The purpose of this section is to encourage owners of land to make land and water areas available to the public at no cost for educational and recreational purposes by limiting the liability of the owner to persons entering the land for those purposes. The further purpose of this section is to establish a statutory rule of landowner liability law to govern the liability of a

landowner whose land is associated with a watershed improvement project as defined by this Chapter to persons entering the land for educational and recreational purposes without charge. This statutory rule modifies the common law of North Carolina concerning landowner liability.

(b) Definitions. – The following definitions apply in this section, unless otherwise specified:

- (1) Charge. – A price or fee asked for services, entertainment, recreation performed, or products offered for sale on land or in return for an invitation or permission to enter upon land, except as otherwise excluded in this section.
- (2) Educational purpose. – Any activity undertaken as part of a formal or informal educational program, and viewing historical, natural, archaeological, or scientific sites.
- (3) Land. – Real property, land, and water. The term does not include a dwelling or the property immediately adjacent to and surrounding the dwelling that is generally used for activities associated with occupancy of the dwelling as a living space.
- (4) Land associated with watershed improvement projects. – The entire parcel or set of parcels on which any part of a watershed improvement project is located, including any fee easement, leasehold interest or legal possession.
- (5) Legal entity. – The term includes (in addition to a private entity) a county, city, special district, public authority, or other unit or agency of government.
- (6) Owner. – Any individual or legal entity that has any fee, easement, leasehold interest, or legal possession, and any employee or agent of the individual or legal entity.
- (7) Recreational purpose. – Any activity undertaken for recreation, exercise, education, relaxation, refreshment, diversion, or pleasure.

(c) Exclusion. – For purposes of this Chapter, the term "charge" does not include any of the following:

- (1) Any contribution in-kind, services, or cash contributed by a person, legal entity, nonprofit organization, or governmental entity other than the owner, whether or not sanctioned or solicited by the owner, the purpose of which is to: (i) remedy damage to land caused by educational or recreational use; or (ii) provide warning of hazards on, or remove hazards from, land used for educational or recreational purposes.
- (2) Unless otherwise agreed in writing or otherwise provided by the State or federal tax codes, any property tax abatement or relief received by the owner from the State or local taxing authority in exchange for the owner's agreement to open the land for educational or recreational purposes.
- (3) Any volunteer service involving trash pickup, stream cleanup, or stream bank restoration.

(d) Limitation of Liability. – Except as specifically recognized by or provided for in this section, an owner of land associated with a watershed improvement project, as defined by this Chapter, who either directly or indirectly invites or permits without charge any person to use the land for educational or recreational purposes owes the person the same duty of care that he or she owes a trespasser, except that nothing in this Chapter shall be construed to limit or nullify the doctrine of attractive nuisance and the owner shall inform direct invitees of artificial or unusual hazards of which the owner has actual knowledge.

This section does not apply to an owner who invites or permits any person to use land for a purpose for which the land is regularly used and for which a price or fee is usually charged even if it is not charged in that instance, or to an owner whose purpose in extending an invitation or granting permission is to promote a commercial enterprise. (2001-272, s. 1.)

§ 139-42. Article intended as supplementary.

This Article is intended to provide an alternative method of financing and operating watershed improvement programs, supplementary to any other method authorized by law. (1959, c. 781, s. 10; 1993, c. 391, s. 26.)

§ 139-43: Repealed by Session Laws 1993, c. 391, s. 27.

§ 139-44. Power of eminent domain conferred on counties.

(a) A county shall have the power to acquire by condemnation any interest in land needed in carrying out the purposes of this act, except interests in land within the boundaries of any project licensed by the Federal Power Commission or interests in land owned or held for use by a public utility as defined in G.S. 62-3. This power may be exercised only after:

- (1) The county makes application to the Soil and Water Conservation Commission, identifying the land sought to be condemned and stating the purposes for which said land is needed; and
- (2) The Soil and Water Conservation Commission finds that the land is sought to be acquired for a proper county purpose. The findings of the Soil and Water Conservation Commission shall be conclusive in the absence of fraud, notwithstanding any other provision of law.

(b) The Soil and Water Conservation Commission shall certify copies of its findings to the applicant county, the Environmental Management Commission and the clerk of the superior court of the county or counties wherein any part of the project lies for recordation in the special proceedings thereof.

(c) For purposes of this section:

- (1) The term "interest in land" means any land, right-of-way, right of access, privilege, easement, or other interest in or relating to land. Said "interest in land" does not include an interest in land which is held or used in whole or in part for a public water supply, unless such "interest in land" is not necessary or essential for such uses or purposes.
- (2) A "description" of land shall be sufficient if the boundaries of the land are described in such a way as to convey an intelligent understanding of the location of the land. In the discretion of the applicant county, boundaries may be described by any of the following methods or any combination thereof: by reference to a map; by metes and bounds; by general description referring to natural boundaries, or to boundaries of existing political subdivisions or municipalities, or to boundaries of particular tracts or parcels of land.
- (3) "Commission" means the Soil and Water Conservation Commission.

(d) The procedure in all condemnation proceedings pursuant to this section shall conform as nearly as possible to the procedure provided in Chapter 40A and all acts amendatory thereof.

(e) Interests in land acquired pursuant to this section may be used in such manner and for such purposes as the board of county commissioners deem best. If, in the opinion of the board, such

lands should be sold, leased or rented, the board may do so, subject to the approval of the Soil and Water Conservation Commission.

(f) All provisions of local acts inconsistent herewith limiting condemnation powers of counties for county watershed improvement programs are hereby repealed. (1967, c. 987, s. 5; 1973, c. 1262, s. 38; 1981, c. 326, s. 4; c. 919, s. 19; 1993, c. 391, ss. 28, 29.)

§ 139-45. Extraterritorial powers of counties.

A county which has been authorized to levy a watershed improvement tax, whether pursuant to Article 3 of General Statutes 139 or by special act or otherwise, may take any authorized watershed action and may expend funds for any authorized watershed purpose (including acquisition of real and personal property, easements, options, or other interests in real property) outside as well as inside the boundaries of the county, if the board of county commissioners finds that substantial flood prevention, drainage or water supply benefits will accrue to property located within the boundaries of the county as a result of such action or expenditure. The board of county commissioners may delegate to a watershed improvement commission the function of making such findings, either generally or in a particular case. (1967, c. 987, s. 7.)

§ 139-46. Recreational and related aspects of watershed improvement programs.

(a) Local watershed sponsors may install and maintain recreational facilities and services in connection with watershed improvement works or projects, and may provide areas (including structures) for the conservation and replacement of fish and wildlife habitat. For any of these purposes said sponsors may appropriate and expend funds, may levy taxes and assessments, and may issue bonds and notes, to the same extent as in the case of other authorized watershed activities. Such recreational facilities and services may include but are not limited to any or all of the water-related recreational facilities provided for in subsection (b) of this section, and parking areas, ingress and egress roads, hiking or nature trails, picnic areas and campsites. No application for watershed planning under Public Law 566 (83rd Congress, United States), as amended, may be approved by the Soil and Water Conservation Commission until after receipt and consideration of recommendations from the appropriate fish and wildlife agency concerning replacement of fish and wildlife habitat in mitigation of anticipated damages: Provided that this requirement for consideration of fish and wildlife recommendations shall not apply if such recommendations are not received by the Soil and Water Conservation Commission within 30 days after the Soil and Water Conservation Commission requests such recommendations. Within the meaning of this provision the "appropriate fish and wildlife agency" means the North Carolina Wildlife Resources Commission as to matters within its jurisdiction, and the North Carolina Department of Environmental Quality as to matters within its jurisdiction, or both such agencies as to matters within their concurrent jurisdiction.

(b) It is hereby declared that the provisions of this Chapter authorizing works of improvement, structures, plans, surveys and investigations for the development of water resources were intended to include water-related recreational facilities, including but not limited to boat launching areas and facilities, bathhouses, campsites and picnic areas adjacent to the water, and other basic facilities for water recreational areas. All expenditures heretofore incurred by any local watershed sponsor for such water-related recreational facilities are hereby validated and confirmed. The proceeds of any tax heretofore approved by the voters of a county for a county watershed improvement program, or authorized by special or local act for a county watershed improvement program, may be expended for such water-related recreational facilities, if the board

of county commissioners after a public hearing determines that the proceeds should be so expended. Notice of such hearing shall be published at least once a week for two consecutive weeks in at least one newspaper of general circulation published in the county, in lieu thereof, in a newspaper of general circulation in the county. No action based on the alleged invalidity of the expenditures herein confirmed or of the use of tax proceeds herein authorized shall lie after January 1, 1968, to enjoin or contest any such expenditure or any such use of tax proceeds.

(c) Within the meaning of this section "local watershed sponsors" include soil and water conservation districts, drainage districts, municipalities, and counties undertaking county watershed programs under Article 3 of this Chapter or any local act granting similar powers. (1967, c. 987, s. 9; 1973, c. 1262, ss. 38, 86; 1977, c. 771, s. 4; 1989, c. 727, s. 218(95); 1993, c. 391, s. 30; 1997-443, s. 11A.119(a); 2015-241, s. 14.30(u).)

§ 139-47: Repealed by Session Laws 1993, c. 391, s. 31.

§ 139-48. Participation by cities, counties, industries and others.

(a) Any industry, or private water user, the State of North Carolina, the United States or any of its agencies, any county, municipality or any other political subdivision may participate in watershed improvement works or projects upon mutually agreeable terms relating to such matters as the construction, financing, maintenance and operation thereof.

(b) Any county or municipality may contribute funds toward the construction, maintenance and operation of watershed improvement works or projects, to the extent that such works or projects:

- (1) Provide a source (respectively) of county or municipal water supply; or protect an existing source of such supply, enhance its quality or increase its dependable capacity or quantity; or
- (2) Protect against or alleviate the effects of flood-water or sediment damages affecting, or provide drainage benefits for, (respectively) county or municipally owned property or the property (respectively) of county or municipal inhabitants located outside the boundaries of such works or projects but within the respective boundaries of such county or municipality.

Each county and city may fund appropriations for the purposes of this section by levy of property taxes pursuant to G.S. 153A-149 and G.S. 160A-209 and by the allocation of other revenues whose use is not otherwise restricted by law. (1959, c. 781, s. 8; 1973, c. 803, s. 33; 1993, c. 391, ss. 22, 32.)

§ 139-49. Borrowing by local units for anticipated water supplies.

(a) Any local unit may issue bonds or other obligations in the manner provided by this section (and may appropriate and expend funds derived therefrom) for the purpose of financing all or any part of the cost of providing storage capacity for anticipated future or present water supply needs, in conjunction with any watershed improvement work or project.

(b) Any two or more local units, each situated in whole or in part in the basin of the same river in which a watershed improvement work or project is located, may issue bonds or other obligations for the purpose stated in subsection (a) of this section in such amounts as constitute their proportionate parts, respectively, of the estimated cost of such a work or project. The governing bodies of said local units shall jointly determine and agree upon the proportionate part of the estimated cost which each local unit is to bear, taking into consideration the taxable resources

of each local unit and such other economic and beneficial factors as deemed pertinent and advisable, and such determination shall be recorded in the minutes of each such body.

(c) Such bonds or other obligations of counties shall be issued pursuant to the Local Government Finance Act, Chapter 159 of the General Statutes: Provided, the amount thereof shall constitute a deduction from the gross debt under G.S. 159-55(a)(2): Provided, further, the provisions of G.S. 159-65(2) shall not apply to such bonds.

(d) Such bonds or other obligations of municipalities shall be issued pursuant to the Local Government Finance Act, Chapter 159 of the General Statutes, and the amount thereof shall constitute a deduction from the gross debt under G.S. 159-55(a)(2): Provided, such bonds may not be consolidated with bonds authorized by another ordinance as provided in G.S. 159-65(2).

(e) Notwithstanding any other provisions of law, the Local Government Commission may sell any bonds or other obligations issued pursuant to this section to the United States of America, or any agency thereof, at private sale and without advertisement. The first installment of principal of bonds or other obligations issued under this section may be made payable not more than 10 years after the date of the bonds or obligations. Accrual of interest may be deferred not more than 10 years. Any such bonds or other obligations may contain appropriate provisions which will authorize the initiation of payments of interest and installments of principal on the bonds on a date not later than 10 years from the date of such bonds or obligations, or on the date when the local unit shall begin to use such local water supplies, whichever date shall occur first. The date on which such use of local water supplies begins shall be determined by the governing body of the local unit issuing such bonds or other obligations, which determination shall be binding and conclusive.

(f) If the bonds or other obligations of one or more local units which have agreed upon their proportionate part of the estimated cost, as provided for in subsection (b) of this section, are required by the laws or the Constitution to be submitted to the voters of such local unit at an election and a majority of said voters voting in said election vote against the issuance of such bonds, the bonds or other obligations of any other local unit which have been duly authorized may be issued in whole or in part only when a sufficient number of local units have agreed upon their proportionate part as provided in subsection (b) of this section and have duly authorized their bonds or obligations so that the full amount of such estimated cost may be paid.

(g) As used in this section the following terms have the following meanings:

"Local unit" means any county or municipality.

"Local water supplies" include any municipal or county water supplies, whether or not the purposes served by a particular storage facility financed under this section initially include service to domestic or any other water supply customers.

"Costs" include the cost of water storage capacity in a structure or facility (or other equivalent costs for water supply purposes) and the cost of facilities for release or withdrawal of water stored for water supply purposes, as well as other installation costs of a structure or facility including costs of real and personal property, easements, options, or other interests in real property, and water rights, engineering and inspection fees, contract administration costs, and costs of conveyance facilities for local water supplies. (1967, c. 987, s. 4; 1993, c. 391, ss. 23, 33(a), (b).)

§ 139-50. Reserved for future codification purposes.

§ 139-51. Reserved for future codification purposes.

§ 139-52. Reserved for future codification purposes.