

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 974*

Short Title: Prop. Taxes for Pub. Transport.

(Public)

Sponsors: Senators Lee; Daughtry, Winner, and Block.

Referred to: Finance.

May 27, 1992

A BILL TO BE ENTITLED

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.

- 1 (4) Airports. – To establish and maintain airports and related
2 aeronautical facilities.
- 3 (5) Ambulance Service. – To provide ambulance services, rescue
4 squads, and other emergency medical services.
- 5 (6) Animal Protection and Control. – To provide animal protection and
6 control programs.
- 7 (6a) Arts Programs and Museums. – To provide for arts programs and
8 museums as authorized in G.S. 160A-488.
- 9 (6b) Auditoriums, coliseums, and convention and civic centers. – To
10 provide public auditoriums, coliseums, and convention and civic
11 centers.
- 12 (7) Beach Erosion and Natural Disasters. – To provide for shoreline
13 protection, beach erosion control, and flood and hurricane
14 protection.
- 15 (8) Cemeteries. – To provide for cemeteries.
- 16 (9) Civil Preparedness. – To provide for civil preparedness programs.
- 17 (10) Debts and Judgments. – To pay and discharge any valid debt of the
18 county or any judgment lodged against it, other than debts and
19 judgments evidenced by or based on bonds and notes.
- 20 (10a) Defense of Employees and Officers. – To provide for the defense
21 of, and payment of civil judgments against, employees and officers
22 or former employees and officers, as authorized by this Chapter.
- 23 (10b) Economic Development. – To provide for economic development
24 as authorized by G.S. 158-12.
- 25 (11) Fire Protection. – To provide fire protection services and fire
26 prevention programs.
- 27 (12) Forest Protection. – To provide forest management and protection
28 programs.
- 29 (13) Health. – To provide for the county's share of maintaining and
30 administering services offered by or through the county or district
31 health department.
- 32 (14) Historic Preservation. – To undertake historic preservation
33 programs and projects.
- 34 (15) Hospitals. – To establish, support and maintain public hospitals and
35 clinics, and other related health programs and facilities, or to aid
36 any private, nonprofit hospital, clinic, related facility, or other
37 health program or facility.
- 38 (15a) Housing Rehabilitation. – To provide for personnel costs related to
39 planning and administration of housing rehabilitation programs
40 authorized by G.S. 153A-376. This subdivision only applies to
41 counties with a population of 400,000 or more, according to the
42 most recent decennial federal census.
- 43 (16) Human Relations. – To undertake human relations programs.

- 1 (16a) Industrial Development. – To provide for industrial development as
2 authorized by G.S. 158-7.1.
- 3 (17) Joint Undertakings. – To cooperate with any other county, city, or
4 political subdivision in providing any of the functions, services, or
5 activities listed in this subsection.
- 6 (18) Law Enforcement. – To provide for the operation of the office of
7 the sheriff of the county and for any other county law-enforcement
8 agency not under the sheriff's jurisdiction.
- 9 (19) Libraries. – To establish and maintain public libraries.
- 10 (20) Mapping. – To provide for mapping the lands of the county.
- 11 (21) Medical Examiner. – To provide for the county medical examiner
12 or coroner.
- 13 (22) Mental Health. – To provide for the county's share of the cost of
14 maintaining and administering services offered by or through the
15 area mental health, developmental disabilities, and substance abuse
16 authority.
- 17 (23) Open Space. – To acquire open space land and easements in
18 accordance with Article 19, Part 4, Chapter 160A of the General
19 Statutes.
- 20 (24) Parking. – To provide off-street lots and garages for the parking
21 and storage of motor vehicles.
- 22 (25) Parks and Recreation. – To establish, support and maintain public
23 parks and programs of supervised recreation.
- 24 (26) Planning. – To provide for a program of planning and regulation of
25 development in accordance with Article 18 of this Chapter and
26 Article 19, Parts 3A and 6, of Chapter 160A of the General
27 Statutes.
- 28 ~~(27)~~ (26a) Ports and Harbors. – To participate in programs with the
29 North Carolina Ports Authority and provide for harbor masters.
- 30 (27) Public Transportation. – To provide (i) public transportation
31 systems, facilities, or equipment, including bus, truck, ferry, and
32 railroad terminals, depots, trackages, vehicles, and ferries, and (ii)
33 mass transit systems.
- 34 (27a) Railway Corridor Preservation. – To acquire property for railroad
35 corridor preservation as authorized by G.S. 160A-498.
- 36 (28) Register of Deeds. – To provide for the operation of the office of
37 the register of deeds of the county.
- 38 (29) Sewage. – To provide sewage collection and treatment services as
39 defined in G.S. 153A-274(2).
- 40 (30) Social Services. – To provide for the public welfare through the
41 maintenance and administration of public assistance programs not
42 required by Chapters 108A and 111 of the General Statutes, and
43 by establishing and maintaining a county home.

- 1 (31) Solid Waste. – To provide solid waste collection and disposal
2 services, and to acquire and operate landfills.
3 (31a) Stormwater. – To provide structural and natural stormwater and
4 drainage systems of all types.
5 (32) Surveyor. – To provide for a county surveyor.
6 (33) Veterans' Service Officer. – To provide for the county's share of
7 the cost of services offered by or through the county veterans'
8 service officer.
9 (34) Water. – To provide water supply and distribution systems.
10 (35) Watershed Improvement. – To undertake watershed improvement
11 projects.
12 (36) Water Resources. – To participate in federal water resources
13 development projects.
14 (37) Armories. – To supplement available State or federal funds to be
15 used for the construction (including the acquisition of land),
16 enlargement or repair of armory facilities for the North Carolina
17 national guard."

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

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

- 21 (1) Administration. – To provide for the general administration of the
22 city through the city council, the office of the city manager, the
23 office of the city budget officer, the office of the city finance
24 officer, the office of the city tax collector, the city purchasing
25 agent, the city attorney, and for all other general administrative
26 costs not allocated to a particular board, commission, office,
27 agency, or activity.
28 (2) Air Pollution. – To maintain and administer air pollution control
29 programs.
30 (3) Airports. – To establish and maintain airports and related
31 aeronautical facilities.
32 (4) Ambulance Service. – To provide ambulance services, rescue
33 squads, and other emergency medical services.
34 (5) Animal Protection and Control. – To provide animal protection
35 and control programs.
36 (5a) Arts Programs and Museums. – To provide for arts programs and
37 museums as authorized in G.S. 160A-488.
38 (6) Auditoriums, Coliseums, and Convention Centers. – To provide
39 public auditoriums, coliseums, and convention centers.
40 (7) Beach Erosion and Natural Disasters. – To provide for shoreline
41 protection, beach erosion control and flood and hurricane
42 protection.
43 (8) Cemeteries. – To provide for cemeteries.
44 (9) Civil Defense. – To provide for civil defense programs.

- 1 (9a) Community Development. – To provide for community
2 development as authorized by G.S. 160A-456 and 160A-457.
- 3 (10) Debts and Judgments. – To pay and discharge any valid debt of
4 the city or any judgment lodged against it, other than debts or
5 judgments evidenced by or based on bonds or notes.
- 6 (10a) Defense of Employees and Officers. – To provide for the defense
7 of, and payment of civil judgments against, employees and
8 officers or former employees and officers, as authorized by this
9 Chapter.
- 10 (10b) Economic Development. – To provide for economic development
11 as authorized by G.S. 158-12.
- 12 (10c) Drainage. – To provide for drainage projects or programs in
13 accordance with Chapter 156 of the General Statutes or in
14 accordance with this Chapter.
- 15 (11) Elections. – To provide for all city elections and referendums.
- 16 (12) Electric Power. – To provide electric power generation,
17 transmission, and distribution services.
- 18 (13) Fire Protection. – To provide fire protection services and fire
19 prevention programs.
- 20 (14) Gas. – To provide natural gas transmission and distribution
21 services.
- 22 (15) Historic Preservation. – To undertake historic preservation
23 programs and projects.
- 24 (15a) Housing. – To undertake housing projects as defined in G.S. 157-
25 3, and urban homesteading programs under G.S. 160A-457.2.
- 26 (16) Human Relations. – To undertake human relations programs.
- 27 (17) Hospitals. – To establish, support and maintain public hospitals
28 and clinics, and other related health programs and facilities, and
29 to aid any private, nonprofit hospital, clinic, related facility, or
30 other health program or facility.
- 31 (17a) Industrial Development. – To provide for industrial development
32 as authorized by G.S. 158-7.1.
- 33 (18) Jails. – To provide for the operation of a jail and other local
34 confinement facilities.
- 35 (19) Joint Undertakings. – To cooperate with any other county, city, or
36 political subdivision of the State in providing any of the functions,
37 services, or activities listed in this subsection.
- 38 (20) Libraries. – To establish and maintain public libraries.
- 39 (21) Mosquito Control.
- 40 (22) Off-Street Parking. – To provide off-street lots and garages for the
41 parking and storage of motor vehicles.
- 42 (23) Open Space. – To acquire open space land and easements in
43 accordance with Article 19, Part 4, of this Chapter.

- 1 (24) Parks and Recreation. – To establish, support and maintain public
2 parks and programs of supervised recreation.
- 3 (25) Planning. – To provide for a program of planning and regulation
4 of development in accordance with Article 19 of this Chapter.
- 5 (26) Police. – To provide for law enforcement.
- 6 ~~(27)~~ (26a) Ports and Harbors. – To participate in programs with the
7 North Carolina Ports Authority and to provide for harbor masters.
8 (27) Public Transportation. – To provide (i) public transportation
9 systems, facilities, or equipment, including bus, truck, ferry, and
10 railroad terminals, depots, trackages, vehicles, and ferries, and (ii)
11 mass transit systems.
- 12 (27a) Railroad Corridor Preservation. – To acquire property for railroad
13 corridor preservation.
- 14 (27b) Senior Citizens Programs. – To undertake programs for the
15 assistance and care of its senior citizens.
- 16 (28) Sewage. – To provide sewage collection and treatment services as
17 defined in G.S. 160A-311(3).
- 18 (29) Solid Waste. – To provide solid waste collection and disposal
19 services, and to acquire and operate landfills.
- 20 (30) Streets. – To provide for the public streets, sidewalks, and bridges
21 of the city.
- 22 (31) Traffic Control and On-Street Parking. – To provide for the
23 regulation of vehicular and pedestrian traffic within the city, and
24 for the parking of motor vehicles on the public streets.
- 25 (31a) Urban Redevelopment. – To provide for urban redevelopment.
- 26 (32) Water. – To provide water supply and distribution services.
- 27 (33) Water Resources. – To participate in federal water resources
28 development projects.
- 29 (34) Watershed Improvement. – To undertake watershed improvement
30 projects."
31 Sec. 3. This act is effective upon ratification.