

NORTH CAROLINA GENERAL ASSEMBLY
1965 SESSION

CHAPTER 421
HOUSE BILL 502

AN ACT TO PROVIDE FOR THE LEVY, PURSUANT TO AN ELECTION, OF A
SPECIAL TAX FOR OPERATING, EQUIPPING, IMPROVING AND
MAINTAINING PUBLIC COUNTY AUDITORIUMS AND APPLICABLE ONLY
TO CUMBERLAND COUNTY.

The General Assembly of North Carolina do enact:

Section 1. Notwithstanding any limitation provided by any general, public-local or private law, the board of commissioners of any county is hereby authorized and empowered to submit to the qualified voters of such county the question of the levy of a special annual tax on each one hundred dollars (\$100.00) of assessed valuation of the taxable property therein for the special purpose of operating, equipping, improving and maintaining public county auditoriums, and the special approval of the General Assembly is hereby given for the levying of such special tax. The rate or amount of such tax for which a levy may be made hereunder shall be determined by the board of commissioners of such county.

Sec. 2. Such question may be submitted to the voters of the county at any election, whether general or special, or at a special election called for such purpose, and such election shall be held and conducted in the same manner as such general or special election or in the same manner as elections are held to determine the question of the issuance of bonds. The form of the ballot shall be determined by the board of commissioners and voting machines may be used.

Sec. 3. The board of commissioners shall prepare a statement showing the number of votes cast for and against the levy of such tax and declaring the result of the election, which statement shall be signed by a majority of the members of the board of commissioners and delivered to the clerk who shall record it in the minutes of the board and file the original in his office and publish it once in a newspaper of general circulation in the county.

No right of action or defense founded upon the invalidity of the election shall be asserted, nor shall the validity of the election be open to question in any court upon any ground whatever except in an action or proceeding commenced within thirty days after the publication of such statement.

Sec. 4. If a majority of the qualified voters of the county voting on such question in such election shall vote in favor of the levy of such tax, the board of commissioners of the county is hereby authorized and empowered to levy and collect the special tax so approved, such tax to be in addition to all taxes authorized by any

other special or general act, and such special tax within the limit approved by the voters shall be levied and collected as other general taxes are levied and collected on all the taxable property in such county. The funds so derived from the levy of such tax shall be expended exclusively for the purpose for which it is voted.

Sec. 5. In any county in which a special tax for the purpose herein authorized has been voted under this Act or under any other general, public-local or private law, the board of commissioners of such county may submit to the voters of such county the question of an increase or decrease of such tax in the manner and within the limitations of this Act.

Sec. 6. This Act shall be applicable only to Cumberland County.

Sec. 7. All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Sec. 8. 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 5th day of May, 1965.