

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1991

CHAPTER 957
SENATE BILL 1023

AN ACT TO CHANGE THE MAINTENANCE OF EFFORT PROVISION FOR THE
PUBLIC SCHOOLS OF ROBESON COUNTY.

The General Assembly of North Carolina enacts:

Section 1. Section 13 of Chapter 605, Session Laws of 1987, as rewritten by Chapter 986, Session Laws of 1989 and Chapter 364, Session Laws of 1991, reads as rewritten:

"(a) The Robeson County Board of Commissioners shall provide local funding to the Public Schools of Robeson County for the following school years at at least the designated percentage of the average local funding per ADM in the remainder of the State, in accordance with the most recent figures available from the State Board of Education as of January 1 of the year in which the budget is adopted:

1989-90	70%
1990-91	75%.

(b) Notwithstanding the provisions of subsection (a) of this section, the Robeson County Board of Commissioners for fiscal year 1990-91 shall provide local current expense funding to the Public Schools of Robeson County at at least seventy percent (70%) of the average local funding per ADM in the State based on appropriations, in accordance with the most recent figures available from the State Board of Education as of January 1 of the year in which the budget is adopted. The progressive percentage increases provided for in subsection (a) of this section shall not begin until fiscal year 1991-92.

(c) Effective July 1, 1991, the Robeson County Board of Commissioners shall appropriate for current expenses and capital outlay each fiscal year to the Public Schools of Robeson County, amounts to be calculated as follows:

- (1) The equivalent dollars that would be yielded from the application of a 49 cent (49¢) tax rate per one hundred dollars (\$100.00) to the ad valorem tax base of Robeson County (based upon the projected yield per penny).
- (2) In the event the 49 cent (49¢) tax rate established in subdivision (1) above does not produce the equivalent dollars that the Robeson County Commissioners appropriated to the Public Schools of Robeson County during fiscal year 1990-91, then the Robeson County Commissioners shall continue to fund the schools at the 1990-91 level until such time that the appropriation is exceeded by the method of calculation as outlined in subdivision (1) above.

- (3) The Public Schools of Robeson County may as provided by North Carolina law, transfer monies between Current Expense and Capital Outlay as the needs may dictate. Any transfer of funds between these accounts must occur after their appropriation by the Robeson County Commissioners, and any such transfers must be approved by an affirmative vote of the Robeson County Board of Commissioners.

In those years that the County Ad Valorem Tax Base is revaluated, the new tax rate for schools shall be determined by dividing the prior year Budget Appropriation by the projected revalued yield rate per penny. That rate shall remain in effect until a subsequent revaluation shall require new rates to be calculated. The new Budget Appropriation for the year in which revaluation takes effect, shall be determined by multiplying the new rate times the projected yield per penny after revaluation and adding a two percent (2%) growth factor.

In the event a revaluation results in a decrease in the tax base as compared to the year prior to the year in which revaluation goes into effect, then there shall be no adjustment to the tax rate for schools.

Nothing contained herein shall be interpreted to limit the appropriations made for current expenses or for Capital Outlay by the Robeson County Board of Commissioners to the Public Schools of Robeson County. The Robeson County Board of Commissioners may appropriate any amounts over and above the minimum established by this section.

(d) Effective July 1, 1992, the Robeson County Board of Commissioners shall appropriate for current expenses and capital outlay each fiscal year to the Public Schools of Robeson County, amounts to be calculated as follows:

- (1) The amount that would be yielded from the application of a 49 cent (49¢) tax rate per one hundred dollars (\$100.00) to the ad valorem tax base of Robeson County (based upon the projected yield per penny), or nine million eight hundred eleven thousand five hundred forty-nine dollars and ninety-six cents (\$9,811,549.96), whichever is the greater sum.
- (2) The Public Schools of Robeson County may, as provided by North Carolina law, transfer monies between Current Expense and Capital Outlay as the needs may dictate. Any transfer of funds between these accounts must occur after their appropriation by the Robeson County Commissioners, and any such transfers must be approved by an affirmative vote of the Robeson County Board of Commissioners.

In those years that the County Ad Valorem Tax Base is revaluated, the new tax rate for schools shall be determined by dividing the prior year Budget Appropriation by the projected revalued yield rate per penny. That rate shall remain in effect until a subsequent revaluation shall require new rates to be calculated. The new Budget Appropriation for the year in which revaluation takes effect shall be determined by multiplying the new rate times the projected yield per penny after revaluation and adding a two percent (2%) growth factor.

In the event a revaluation results in a decrease in the tax base as compared to the year in which revaluation goes into effect, then there shall be no adjustment to the tax rate for schools.

Nothing contained herein shall be interpreted to limit the appropriations made for current expenses or for Capital Outlay by the Robeson County Board of Commissioners to the Public Schools of Robeson County. The Robeson County Board of Commissioners may appropriate any amounts over and above the minimum established by this section."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 15th day of July, 1992.

Henson P. Barnes
President Pro Tempore of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives