

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 1900

Short Title: Duck District Sidewalk Taxes.

(Local)

Sponsors: Representative Culpepper.

Referred to: Finance.

May 31, 1994

A BILL TO BE ENTITLED

AN ACT TO PROVIDE FOR AN ELECTION WITHIN THE DUCK AREA BEAUTIFICATION DISTRICT OF DARE COUNTY TO AUTHORIZE THE LEVY AND COLLECTION OF AD VALOREM PROPERTY TAXES FOR THE PURPOSE OF CONSTRUCTING AND MAINTAINING SIDEWALKS WITHIN THAT DISTRICT.

The General Assembly of North Carolina enacts:

Section 1. Election Authorized. – The Dare County Board of Commissioners may call an election in the Duck Area Beautification District established pursuant to Chapter 991 of the 1983 Session Laws to submit to the voters in the district the single issue of authorizing the annual levy and collection of a special ad valorem tax on all taxable property in the district to protect the general public by providing for the construction and maintenance of sidewalks within the district. The Dare County Board of Elections shall conduct this election in accordance with Chapter 163 of the General Statutes and shall certify the result of the election to the Dare County Board of Commissioners.

Sec. 2. Ballot. – The Dare County Board of Elections shall prepare ballots in the following form for an election called for under Section 1 of this act:

**[ ] FOR [ ] AGAINST THE LEVY OF AN AD VALOREM TAX NOT TO EXCEED FIVE CENTS (5¢) FOR EACH ONE HUNDRED DOLLARS (\$100.00) TAXABLE VALUATION EACH TAX YEAR FOR TWO CONSECUTIVE YEARS TO PROTECT THE GENERAL PUBLIC OF THE DUCK AREA BEAUTIFICATION DISTRICT BY CONSTRUCTING SIDEWALKS WITHIN THE DISTRICT, AND THEREAFTER THE ANNUAL LEVY OF AN AD**

1 VALOREM TAX NOT TO EXCEED ONE CENT (1¢) FOR EACH ONE  
2 HUNDRED DOLLARS (\$100.00) TAXABLE VALUATION TO MAINTAIN  
3 THESE SIDEWALKS. SEC. 3. TAX LEVY. – IF A MAJORITY OF THE  
4 QUALIFIED VOTERS VOTING ON THE QUESTION IN AN ELECTION  
5 CALLED UNDER SECTION 1 OF THIS ACT VOTE IN FAVOR OF  
6 AUTHORIZING THE LEVY AND COLLECTION OF AD VALOREM TAXES  
7 IN THE DISTRICT, THE DARE COUNTY BOARD OF COMMISSIONERS  
8 MAY LEVY THE AD VALOREM TAX ON ALL TAXABLE PROPERTY IN  
9 THE DISTRICT IN AN AMOUNT THE BOARD CONSIDERS NECESSARY TO  
10 CONSTRUCT THE SIDEWALKS WITHIN THE DISTRICT NOT TO EXCEED  
11 FIVE CENTS (5¢) FOR EACH ONE HUNDRED DOLLARS (\$100.00)  
12 TAXABLE VALUATION OF PROPERTY FOR TWO CONSECUTIVE YEARS  
13 BEGINNING NO LATER THAN THE SECOND FISCAL YEAR THAT BEGINS  
14 AFTER THE ELECTION, AND THEREAFTER THE BOARD MAY  
15 ANNUALLY LEVY AN AD VALOREM TAX IN THE AMOUNT NECESSARY  
16 TO MAINTAIN THE SIDEWALKS BUT NOT TO EXCEED ONE CENT (1¢)  
17 FOR EACH ONE HUNDRED DOLLARS (\$100.00) TAXABLE VALUATION OF  
18 PROPERTY. THE PROCEEDS OF THESE TAXES SHALL BE USED ONLY  
19 TO CONSTRUCT AND MAINTAIN THE SIDEWALKS WITHIN THE  
20 DISTRICT.

21 Sec. 4. Governing Body. – All matters relative to the construction and  
22 maintenance of the sidewalks shall be decided by the Dare County Board of  
23 Commissioners, which is the governing body of the Duck Area Beautification District  
24 as provided in Chapter 991 of the 1983 Session Laws.

25 Sec. 5. This act is effective upon ratification.