

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

H.B. 1177
May 21, 2014
HOUSE PRINCIPAL CLERK

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HOUSE DRH40182-MCx-255 (05/14)

Short Title: Property Tax For Teacher Compensation. (Public)

Sponsors: Representative R. Brawley.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO REQUIRE AN INCREASE IN PROPERTY TAXES BY ONE CENT FOR
3 TEACHER COMPENSATION.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 153A-149 is amended by adding a new subsection to read:
6 "§ 153A-149. Property taxes; authorized purposes; rate limitation.

7 ...
8 (b) Each county may levy property taxes without restriction as to rate or amount for the
9 following purposes:

10 ...
11 (7) Schools. – To provide for the county's share of the cost of kindergarten,
12 elementary, secondary, and post-secondary public education.

13 ...
14 (c) Each county may levy property taxes for one or more of the purposes listed in this
15 subsection up to a combined rate of one dollar and fifty cents (\$1.50) on the one hundred
16 dollars (\$100.00) appraised value of property subject to taxation. Authorized purposes subject
17 to the rate limitation are:

18 (1) To provide for the general administration of the county through the board of
19 county commissioners, the office of the county manager, the office of the
20 county budget officer, the office of the county finance officer, the office of the
21 county assessor, the office of the county tax collector, the county
22 purchasing agent, and the county attorney, and for all other general
23 administrative costs not allocated to a particular board, commission, office,
24 agency, or activity of the county.

25 ...
26 (c1) Each county shall levy property taxes at a rate of one cent (1¢) on the one hundred
27 dollars (\$100.00) appraised value of property subject to taxation to be used solely for
28 supplementing the salaries of all teachers employed by local school administrative units within
29 the county. Each county shall ensure that revenue resulting from this subsection will not be
30 used to supplant funding for teacher salaries or supplements or to supplant funding for schools
31 under subsection (b) of this section but is used to provide additional funding for teacher salary
32 supplements. The tax levied pursuant to this subsection shall not be counted for purposes of the
33 rate limitation imposed in subsection (c) of this section.

34"
35 SECTION 2. This act is effective for taxable years beginning on or after July 1,
36 2014.

