

Article 24.
Unified Government.

§ 153A-471. Unified government.

(a) Except as provided in this section, the powers, duties, functions, rights, privileges, and immunities of a city are vested with any county that has either:

- (1) No portion of an incorporated municipality located within its boundaries; or
- (2) One incorporated municipality located within the county, but the land area of that municipality is located primarily in another county and consists of less than 100 acres within the county exercising powers under this Article.

(b) All of the following shall apply to any county exercising the powers, duties, functions, rights, privileges, and immunities of a city under this Article:

- (1) It may not exercise any such powers, duties, functions, rights, privileges, and immunities outside the boundaries of the county.
- (2) Article 4A of Chapter 160A of the General Statutes (Extension of Corporate Limits) does not apply.
- (3) Article 5 of Chapter 160A of the General Statutes (Form of Government) does not apply.
- (4) Article 7 of Chapter 160A of the General Statutes (Administrative Offices) does not apply.
- (5) Article 13 of Chapter 160A of the General Statutes (Law Enforcement) does not apply.
- (6) G.S. 160D-903(a) and (b) shall apply to all areas within the county boundaries.
- (7) The provisions of Chapter 163 of the General Statutes relating to municipal elections do not apply except to the extent they applied to the county absent this Article.
- (8) If the county is subject to this Article under subdivision (a)(2) of this section, it may not exercise any such powers, duties, functions, rights, privileges, and immunities within the corporate limits of the municipality located partly within the county.

(c) The board of commissioners may by ordinance provide that this Article does not confer the power, duty, function, right, privilege, or immunity of a city upon the county as to a specific power, duty, function, right, privilege, or immunity, and as to such specified power, duty, function, right, privilege, or immunity it shall not be considered as a city.

(d) If the board of commissioners exercises any power, duty, function, right, privilege, or immunity authorized under both Chapter 153A and Chapter 160A of the General Statutes, and those statutes conflict, the board of commissioners shall state in their minutes under which Chapter the power, duty, function, right, privilege, or immunity is being exercised. (2005-35, s. 1; 2005-433, s. 10(a); 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1; 2022-55, s. 7(f); 2022-62, s. 42(a), (b).)

§ 153A-472. Definitions.

For the purposes of this Article, any statutory reference to:

- (1) A city shall be construed as a reference to a county.
- (2) A city council or governing board shall be construed as a reference to the board of commissioners.

- (3) The mayor shall be construed as a reference to the chair of the board of commissioners.
- (4) Any other city official shall be construed as a reference to the equivalent county official. (2005-35, s. 1.)

§ 153A-472.1. Property tax levy.

If a county is subject to this Article under G.S. 153A-471(a)(2), it may not levy property taxes on the entire county for any function authorized by this Article but not otherwise authorized by law for counties. Instead, the county may establish a county service district under Part 1 of Article 16 of this Chapter, to consist of the entire area of the county not in an incorporated municipality. (2005-433, s. 10(a).)

§ 153A-473. Applicability.

This Article only applies to a county if approved by the qualified voters of the county in a referendum called by the board of commissioners in accordance with G.S. 163-287. The referendum shall be conducted by the county board of elections in accordance with the provisions of law generally applicable to special elections. The ballot question shall be determined by the board of commissioners after consultation with the county attorney as to form. (2005-35, s. 1; 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1.)