

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 272  
HOUSE BILL 407

AN ACT TO AUTHORIZE THE BOARD OF COMMISSIONERS OF THE TOWN OF KURE BEACH, NORTH CAROLINA, TO LEVY A TAX FOR THE PURPOSE OF ENCOURAGING THE LOCATION OF BUSINESSES AND FOR ADVERTISING THE RECREATIONAL ADVANTAGES AND RESOURCES OF THE TOWN.

The General Assembly of North Carolina do enact:

Section 1. The Board of Commissioners of the Town of Kure Beach, North Carolina, is hereby authorized and empowered, in accordance with the provisions of this Act, to submit to the voters of the town the question of authorizing said board of commissioners to levy a special annual tax of not in excess of one-tenth of one per cent of the assessed value of the real and personal property taxable in the town for the purpose of encouraging the location of businesses within the town, advertising the recreational advantages and resources of the town and aiding in the development of the town by means of advertising, and for such other purposes as will in the discretion of the board of commissioners increase the population, taxable property and industrial and business development of the town and promote its general welfare, all of which purposes are hereby declared to be public purposes of said town.

Sec. 2. Said governing body shall submit such question to the qualified voters of the town at an election called by said governing body at any time prior to June 30, 1963; and a ballot shall be furnished to each qualified voter at said election, which ballot may contain the words: "For Advertising Tax" (briefly stating any other pertinent information), and "Against Advertising Tax" (briefly stating any other pertinent information), with a square in front of each proposition, in one of which squares the voter may make an (X) mark; but any other form of ballot containing adequate information and properly stating the question to be voted upon shall be construed as being in compliance with this Act. At least 30 days' notice of the election shall be given by publication in the manner provided by law. The election may be held at the same time as any other election held in the town, including a regular election for municipal officers, a primary election, a general election, a bond election or other special election, or said election may be held at any other time regardless of whether or not held one month or any other period of time before or after any other election. The election shall be held in accordance with the applicable provisions of Chapter 160 of the General Statutes of North Carolina in force at the time of the election.

Sec. 3. The Board of Commissioners of the Town of Kure Beach shall not levy any tax or appropriate or expend any money pursuant to the provisions of this Act unless and until authorization for the tax levy has been approved by a majority of those voting on the question at said election hereinabove provided for.

Sec. 4. If authority for the tax levy is granted by the voters as aforesaid, the board of commissioners may levy the tax annually at a rate not exceeding one-tenth of one per cent of the assessed value of the real and personal property taxable in the Town of Kure Beach. The tax shall be collected in the same manner as other taxes are collected and the proceeds derived therefrom shall be set aside in a special account designated as the advertising fund and same shall be used and expended under the control of the board of commissioners for the purposes hereinabove stated.

Sec. 5. No right of action or defense founded upon the invalidity of the election may be questioned in any court upon any ground whatever, except in an action or proceeding commenced within 60 days from the publication of the statement showing the result of the election.

Sec. 6. If any clause, sentence, paragraph or part of this Act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this Act, but shall be confined in its operation to the clause, sentence, paragraph or part thereof directly involved in the controversy in which said judgment shall have been rendered.

Sec. 7. All laws and clauses of laws in conflict with 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 25th day of April, 1961.