

## Chapter 159.

### Local Government Finance.

#### SUBCHAPTER I. SHORT TITLE AND DEFINITIONS.

##### Article 1.

##### Short Title and Definitions.

#### § 159-1. Short title and definitions.

- (a) This Chapter may be cited as "The Local Government Finance Act."
- (b) The words and phrases defined in this section have the meanings indicated when used in this Chapter, unless the context clearly requires another meaning, or unless the word or phrase is given a more restrictive meaning by definition in another Article herein.
  - (1) "Chairman" means the chairman of the Local Government Commission.
  - (2) "City" includes towns and incorporated villages.
  - (3) "Clerk" means an officer or employee of a local government or public authority charged by law or direction of the governing board with the duty of keeping the minutes of board meetings and conserving records evidencing official actions of the board.
  - (4) "Commission" means the Local Government Commission.
  - (5) "Publish," "publication," and other forms of the word "publish" mean insertion in a newspaper qualified under G.S. 1-597 to publish legal advertisements.
  - (6) "Secretary" means the secretary of the Local Government Commission.
- (c) Words in the singular number include the plural, and in the plural include the singular. Words of the masculine gender include the feminine and the neuter, and when the sense so indicates, words of the neuter gender may refer to any gender. (1927, c. 81, s. 2; 1931, c. 60, s. 2; 1971, c. 780, s. 1.)

#### § 159-2. Computation of time.

- (a) Notwithstanding any other provisions of law, whenever in this Chapter an act is to be done within a given period of time, the period of time shall be computed according to the rules set out in this section.
- (b) When an act is to be done within a given number of days before or after a given day, the period is computed by counting forward beginning with the day following the given day, or counting backward beginning with the day next before the given day. Saturdays, Sundays, and holidays are counted as any other day.
- (c) The word "month" means 30 days, unless the words "calendar month" are used, in which case the number of days in the month may vary according to the calendar.
- (d) The word "year" means the calendar year.
- (e) The word "day," when used to denote a period of time within which an act may be done, means a period of 24 hours beginning at 12:00 midnight.
- (f) When a time of day is given, the time is local time in the City of Raleigh, North Carolina. (1971, c. 780, s. 1.)