

§ 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).)