

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025**

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SENATE BILL 127

Short Title: Lower Taxes for Scotland County. (Local)

Sponsors: Senator Britt (Primary Sponsor).

Referred to: Rules and Operations of the Senate

February 24, 2025

A BILL TO BE ENTITLED

AN ACT TO PROVIDE FOR THE SCOTLAND COUNTY BOARD OF EDUCATION TO
SUBMIT A RECOMMENDATION OF SUPPLEMENTAL FUNDING FOR THE
SCOTLAND COUNTY SCHOOL SYSTEM TO BE EVALUATED BY THE SCOTLAND
COUNTY BOARD OF COMMISSIONERS INSTEAD OF A MANDATORY BUDGET
REQUEST, AND TO MAKE CONFORMING CHANGES.

The General Assembly of North Carolina enacts:

SECTION 1.(a) Chapter 707 of the 1963 Session Laws, as amended by S.L.
1973-306, 2002-66, 2004-203, and 2006-171, reads as rewritten:

"Section 1. The purposes of this Act, among others, are to provide an enabling Statute, in
addition to other Statutes which may be available for such purposes, for the merger of the
Laurinburg City School Administrative Unit and the Scotland County School Administrative
Unit.

"Sec. 2. The Laurinburg City Board of Education and the Scotland County Board of
Education, by majority vote of the full membership of each of said Boards, may jointly petition
the Scotland County Board of Commissioners for a county-wide election on the following
subjects:

(a) The merger of the Laurinburg City School Administrative Unit and the Scotland
County School Administrative Unit and their respective Boards of Education.

(b) The construction of a new consolidated high school to be established to serve the
students assigned to Gibson High School, Laurel Hill High School, Laurinburg High School, and
Wagram High School, and the issuance of bonds pursuant to the County Finance Act, as
amended, for construction of said consolidated high school and for other school purposes in an
amount to be determined by the Scotland County Board of Commissioners upon the
recommendation of the existing City and County Boards of Education.

(c) To require the Laurinburg-Scotland County Board of Education to request and the
Scotland County Board of Commissioners to appropriate annually from any local sources,
including both general and supplemental tax revenues, such funds as will provide, at a minimum,
current expense expenditures per student from local funds which shall be no less than the average
current expense expenditures per student from local funds throughout the State, as determined
by the latest certification of the State Superintendent of Public Instruction.

(d) To authorize the County Commissioners to levy a county-wide supplemental school
tax not to exceed fifty cents (50¢) per one hundred dollar valuation.

"Sec. 3. Upon the receipt of such petition, it shall be the duty of the Scotland County Board
of Commissioners to call an election upon the foregoing subjects within sixty (60) days thereafter
and fix the date for the same. The provisions of this Act, relating to the merger of the Laurinburg



1 City School Administrative Unit and the Scotland County School Administrative Unit, shall be
2 contingent upon the approval, by a majority of the voters voting in a county-wide election, of all
3 the proposals as set out in subsections (a) through (d) of Section 2 of this Act. The said election
4 shall be conducted in accordance with the applicable provisions of the General Statutes of North
5 Carolina.

6 "Sec. 4.(a) The Scotland County Board of Education shall be comprised of 8 members. Five
7 of the members shall be residents of the Stewartsville Township and 3 of the members shall be
8 residents of any of the remaining 3 townships in Scotland County at large.

9 (b) Beginning with a primary election to be held in 1974, 2 members who shall be
10 residents of the Stewartsville Township and 2 members, who shall be residents of the other 3
11 townships at large shall be elected to membership on the Scotland County Board of Education
12 for initial terms of 4 years to expire in 1978. Beginning with a primary election to be held in
13 1976, 3 members, who shall be residents of the Stewartsville Township, and 1 member, who shall
14 be a resident of any of the other 3 townships, shall be elected to membership on the said board
15 for initial terms of 4 years to expire in 1980. In 1978 when the initial terms of the first 4 members
16 expire and in the regular county-wide biennial election of that year and in each regular
17 county-wide biennial election thereafter, four members shall be elected for terms of four years
18 each.

19 (c) The initial election for the 4 year terms of the 2 Stewartsville Township members and
20 the 2 members at large shall be conducted according to the procedure set forth in subsections
21 (d)(1) and (2) which provide for the regular elections for these seats beginning in 1978 and the
22 initial election for the four-year terms of the other 3 Stewartsville Township members and the
23 other 1 member at large shall be conducted in accordance with the procedures set forth in
24 subsection (d)(3) and (4) which provides for regular elections for these seats on the board
25 beginning in 1980.

26 (d) The procedure for election of members to the Scotland County Board of Education
27 beginning in 1978 and every 2 years thereafter shall be as follows:

28 (1) At a primary election to be held in 1978 and every four years thereafter at the
29 same time as the primary for the nomination of county officers 2 persons who
30 shall reside within the Stewartsville Township and 2 persons who shall reside
31 within any one of the other 3 Scotland County Townships at large shall be
32 elected for terms of 4 years each.

33 (2) (a) The 2 candidates from Stewartsville Township receiving the largest
34 number of votes in the primary election shall be the nominees whose
35 names shall be placed upon the ballot at the general election and the 2
36 candidates at large from the other 3 Scotland County Townships who
37 shall receive the largest number of votes in the primary election shall
38 be the at large nominees whose names shall be placed upon the ballot
39 at the general election; provided however, that if 2 or fewer candidates
40 should file for nomination from the Stewartsville Township and if 2 or
41 fewer candidates should file for the nomination from the other 3
42 townships at large the names of such candidates shall be placed on the
43 ballot for the general election and there shall be no primary election
44 for the Stewartsville Township or for the 3 at large townships.

45 (b) If the number of candidates who file for nomination from the
46 Stewartsville Township is twice or fewer than the number of vacancies
47 from Stewartsville Township the names of such candidates shall be
48 placed on the ballot for the general election and there shall be no
49 primary election; provided further, that if the number of candidates
50 who file for nomination from the Stewartsville Township is more than
51 twice the number of vacancies from the Stewartsville Township there

- 1 shall be placed on the ballot at the general election the four (twice the
2 number of vacancies) candidates receiving the largest number of votes.
- 3 (c) If the number of candidates who file for nomination from the other 3
4 Scotland County Townships is twice or fewer than the number of
5 vacancies from the other 3 Scotland County Townships the names of
6 such candidates shall be placed on the ballot for the general election
7 and there shall be no primary election; provided further, that if the
8 number of candidates who file for nomination from the other 3
9 Scotland County Townships is more than twice the number of
10 vacancies from the other 3 Scotland County Townships there shall be
11 placed on the ballot at the general election the 4 (twice the number of
12 vacancies) candidates receiving the largest number of votes.
- 13 (3) At a primary election to be held in 1980 and every 4 years thereafter at the
14 same time as the primary for the nomination of county officers 3 persons who
15 shall reside within the Stewartville Township and 1 person who shall reside
16 within any 1 of the other 3 Scotland County Townships at large shall be
17 elected to membership on the Scotland County Board of Education for terms
18 of 4 years each.
- 19 (4) (a) The 3 candidates from Stewartville Township receiving the largest
20 number of votes in the primary election and the 1 candidate from the
21 other 3 Scotland County Townships receiving the largest number of
22 votes in the primary election shall be the nominees whose names shall
23 be placed upon the ballot at the general election; provided however,
24 that if 3 or fewer candidates should file for nomination from the
25 Stewartville Township or no more than 1 candidate should file for
26 nomination from the other 3 townships at large the names of such
27 candidates shall be placed on the ballot for the general election and
28 there shall be no primary election for the Stewartville Township or
29 for Scotland County at large.
- 30 (b) If the number of candidates who file for nomination from the
31 Stewartville Township is twice or fewer than the number of vacancies
32 from Stewartville Township the names of such candidates shall be
33 placed on the ballot for the general election and there shall be no
34 primary election; provided further, that if the number of candidates
35 who file for nomination from the Stewartville Township is more than
36 twice the number of vacancies from the Stewartville Township there
37 shall be placed on the ballot at the general election the 6 (twice the
38 number of vacancies) candidates receiving the largest number of votes.
- 39 (c) If the number of candidates who file for nomination from the other 3
40 Scotland County Townships at large shall be twice or fewer than the
41 number of vacancies from the other 3 Scotland County Townships the
42 names of such candidates shall be placed on the ballot for the general
43 election and there shall be no primary election; provided further that if
44 the number of candidates who file for the nomination from the other 3
45 Scotland County Townships is more than twice the number of
46 vacancies from the other 3 Scotland County Townships there shall be
47 placed on the ballot at the general election the 2 (twice the number of
48 vacancies) candidates receiving the largest number of votes.
- 49 (e) Repealed by Section 6 of Session Law 2006-171.
- 50 (f) The Board of Education shall prepare a ballot for use in the primaries and general
51 elections which shall be separate from other ballots and on which shall be listed separately the

1 candidates from the Stewartsville Township and the candidates from the 3 other Scotland County
2 Townships at large. The names of the candidates shall be placed on a ballot separate from other
3 ballots, bearing no party designation, and no party affiliation need be indicated at the time of
4 filing. Except as herein provided, all primary elections and general elections shall be held,
5 conducted and supervised by the County Board of Elections under the laws and regulations
6 providing for the election of county officers.

7 (g) All candidates for membership on the Scotland County Board of Education shall file
8 a notice of such candidacy with the Board of Elections not later than 12:00 p.m. on the Monday
9 preceding the tenth Tuesday before the primary election is to be held and each candidate shall
10 pay a filing fee of ten dollars (\$10.00) and in addition shall certify in writing whether he is filing
11 for the Stewartsville Township seat or the at-large seat, the township within which he resides and
12 that he is a bona fide resident thereof, said notice to be filed with the Scotland County Board of
13 Elections.

14 (h) All persons registered and qualified to vote in the general election shall be qualified
15 to vote in the primary. All qualified voters of Scotland County may vote in any primary or general
16 election held pursuant to this act and may vote for all candidates for the Board of Education
17 regardless of their residence in either the Stewartsville Township or the at-large townships.

18 (i) Any vacancies which may occur on the Scotland County Board of Education after the
19 election of the members of the Board in 1974 shall be filled by appointment by a majority of the
20 remaining members of the board for the unexpired term; provided that, if the seat which shall
21 become vacant is held by a resident of Stewartsville Township his successor shall likewise be a
22 resident of the Stewartsville Township and if the seat which shall become vacant is held by a
23 resident of the at-large townships his successor shall likewise be a resident of one of the at-large
24 townships.

25 (j) In the event no candidate is elected in the general election to fill any term which is
26 about to expire then and in that event the Scotland County Board of Education shall declare a
27 vacancy and such vacancy shall be filled in accordance with subsection (i).

28 "Sec. 5. The following provisions shall apply in the event of merger under the plan provided
29 for in this Act.

30 (a) The Consolidated Board shall be the County Board of Education in and for Scotland
31 County and shall have county-wide jurisdiction over the public school system in Scotland
32 County, including all municipalities located therein. ~~The name of the Consolidated Board shall~~
33 ~~be: Laurinburg Scotland County Board of Education.~~ The public school system of Scotland
34 County shall be known as and shall use the style of "Scotland County School System," and the
35 Board of Education shall be known as and shall use the style of "Scotland County Board of
36 Education."

37 (b) Repealed by Section 2 of Chapter 306 of the 1973 Session Laws.

38 (c) For the fiscal year beginning July 1 immediately following merging of the two Boards
39 of Education, if the Consolidated Board is not created in sufficient time to present its
40 supplemental tax budget and its capital outlay, debt service and current expense budgets within
41 the time prescribed by law for said fiscal year, then the members of the Scotland County Board
42 of Education and the members of the Laurinburg City Board of Education, acting jointly and by
43 a majority vote of all members present, shall determine the amount and contents of the
44 supplemental tax budget requested for the fiscal year beginning July 1 of that year, and shall give
45 the Scotland County Board of Commissioners due notice thereof in time to levy such taxes as
46 may be necessary to provide funds for said budget for that year, and the said two Boards of
47 Education, acting in like manner, shall prepare and submit to the said Board of Commissioners
48 the capital outlay, debt service, and current expense budgets for that fiscal year within the time
49 prescribed by law.

50 (d) Each year following the merging of the two Boards of Education, at the same time
51 the other school budgets are filed, the ~~Laurinburg Scotland~~ Scotland County Board of Education

1 shall file a recommended supplemental tax budget which, when added to the regular budget, shall
2 provide, at a minimum, ~~current expense expenditures per student from local funds which are no~~
3 ~~less than the average current expense expenditures per student from local funds throughout the~~
4 ~~State as determined by the latest certification of the State Superintendent of Public Instruction.~~
5 would provide the amount of per student funding determined by the Scotland County Board of
6 Education to be requisite to provide an appropriate education to all students in Scotland County.
7 ~~The said Board of Commissioners shall approve the regular Commissioners, in the process of~~
8 approving the regular budget, shall evaluate the recommended supplemental tax budget provided
9 by the Scotland County Board of Education and may approve the supplemental tax budgets in
10 ~~the minimum amount provided for above an amount the Board of Commissioners deems~~
11 appropriate and may approve the regular and supplemental tax budgets in larger amounts, and
12 shall then provide the funds therefor from local funds.

13 (e) ~~The Laurinburg-Scotland-Scotland~~ County Board of Education, as reorganized, shall
14 appoint a treasurer of all the school funds of the ~~Laurinburg-Scotland-Scotland~~ County School
15 Administrative Unit. The treasurer so appointed shall continue to fill such position at the
16 discretion of the Board of Education. No person authorized to make the expenditures or draw
17 vouchers therefor, or to approve the same, shall act as treasurer of said funds. The treasurer shall
18 give bond for the faithful performance of his duties in such amount as the Board of Education
19 may prescribe, but, in no event, for less than twenty-five thousand dollars (\$25,000.00). Except
20 as herein otherwise expressly provided, the treasurer shall perform duties prescribed by
21 applicable provisions of Chapter 115 of the General Statutes of North Carolina and shall be
22 subject to all of such provisions of said Act. All sums appropriated by said Board of
23 Commissioners for capital outlay, current expense and to supplement the current expense fund
24 from State and county allotments shall be paid over to the Treasurer of the ~~Laurinburg-Scotland~~
25 Scotland County Board of Education at reasonable periods after the receipt of said funds by the
26 Treasurer of Scotland County; provided, however, that the said Board of Commissioners shall
27 hold and administer the proceeds of school bond sales in accordance with the procedure now
28 being followed in holding and administering the proceeds of such sales.

29 (f) In addition to the election of a chairman in accordance with the provisions of Chapter
30 115 of the General Statutes, the ~~Laurinburg-Scotland-Scotland~~ County Board of Education may
31 also select one of its members as vice-chairman who shall preside at all meetings of the Board in
32 the absence of the chairman, and whenever the Board shall have duly authorized the execution
33 of any contract, conveyance, or other instrument, the vice-chairman shall have the same authority
34 as the chairman to execute the same on behalf of the Board. In the event of absence or inability
35 of both the chairman and vice-chairman, the Board by resolution duly adopted and spread upon
36 the minutes of any meeting, may authorize any other member to execute any contract,
37 conveyance or instrument for and on behalf of the Board.

38 (g) The superintendent of schools shall be ex officio secretary of the Board as provided
39 by G. S. 115-36. The Board may elect an assistant secretary to serve at the pleasure of the Board.
40 The assistant secretary may be, but shall not be required to be, a member of the Board. Such
41 assistant secretary may perform the duties of the secretary of the Board when the secretary is
42 absent from any meeting or for any other reason is unable to perform his duties as secretary. The
43 assistant secretary shall have authority to attest all contracts, conveyances, and other instruments
44 which are required by law to be attested by the secretary. The secretary, or in his absence, the
45 assistant secretary, shall keep the minutes of all meetings of the Board and it shall be the duty of
46 such secretary or assistant secretary to furnish each member of the Board with a copy of the
47 minutes as soon after any meeting as may be reasonably practicable.

48 (h) In addition to the election of a superintendent of schools in the manner provided by
49 the general law, the Board may employ, upon recommendation of the superintendent, such
50 associate superintendents and assistant superintendents and such other administrative officers as
51 it may deem necessary and proper, fix their salaries' and prescribe their duties and powers. They

may be elected to serve at the pleasure of the Board or for such terms as may be fixed by the Board, but the terms of any associate superintendents or assistant superintendents shall not exceed the term for which the superintendent is employed. All principals, supervisory personnel, and teachers shall be employed by the Board, upon recommendation of the superintendent. The Board may delegate to the superintendent of schools or to one or more associate superintendents or assistant superintendents or to other administrative officers, the authority to employ and prescribe the duties of all other employees or classes of employees, including janitors and maids, and to fix the compensation and the terms or periods for which they shall be employed, subject to the approval of the Board of Education.

(i) A majority of the full membership of the ~~Laurinburg-Scotland~~ Scotland County Board of Education shall constitute a quorum.

(j) The ~~Laurinburg-Scotland~~ Scotland County Board of Education may appoint an advisory council for any school or for all the schools within the system. The purpose and function of an advisory council shall be to serve in an advisory capacity to the Board on matters affecting the school or schools for which it is appointed. The organization, terms, composition and regulations for the operation of such advisory council shall be determined by the Board. Article 7 of Chapter 115 of the General Statutes (School Committees) shall not apply to Scotland County. The ~~Laurinburg-Scotland~~ Scotland County School Administrative Unit shall constitute one school unit.

(k) Title to all property of the Laurinburg City Board of Education and the Scotland County Board of Education, both real and personal, of every kind and description, shall be vested in the ~~Laurinburg-Scotland~~ Scotland County Board of Education as of the effective date of consolidation. The Laurinburg City Board of Education and the Scotland County Board of Education shall have full and ample authority to execute without consideration therefor or public sale of the property involved, all such deeds and other instruments as may be deemed necessary or proper to vest record title to any such property in the ~~Laurinburg-Scotland~~ Scotland County Board of Education.

(l) All claims and demands of every kind which the Laurinburg City Board of Education or the Scotland County Board of Education may have as of the effective date of consolidation shall pass and be transferred to the ~~Laurinburg-Scotland~~ Scotland County Board of Education and the ~~Laurinburg-Scotland~~ Scotland County Board of Education shall have the same power and authority to enforce said claims and demands as the Laurinburg City Board of Education or the Scotland County Board of Education would have had in the event of its continued existence. Any obligations or liabilities of the Laurinburg City Board of Education or the Scotland County Board of Education existing as of the effective date of consolidation, shall be and become the obligations and liabilities of the ~~Laurinburg-Scotland~~ Scotland County Board of Education and such obligations and liabilities may be enforced against said ~~Laurinburg-Scotland~~ Scotland County Board of Education to the same extent that they might have been enforced against the Laurinburg City Board of Education or the Scotland County Board of Education had the said Boards continued in existence.

(m) As of the effective date of consolidation, all provisions of the Charter of the City of Laurinburg relating to public schools shall be deemed and are hereby repealed.

"Sec. 6. The provisions of this Act shall prevail over any inconsistent provisions of ~~Chapter 115~~ Chapter 115C of the General Statutes of North Carolina and other general or special Acts.

"Sec. 7. The provisions in the preceding Sections of this Act shall be contingent upon the following:

(a) Approval of the following by a majority of the voters voting in said election:

(1) Merger under the plan as set forth in this Act;

(2) Construction of a new consolidated high school to be established to serve the students assigned to Gibson High School, Laurel Hill High School, Laurinburg High School, and Wagram High School, and the issuance of bonds

pursuant to the County Finance Act, as amended, for construction of said consolidated high school and for other school purposes in an amount as determined by the Scotland County Board of Commissioners upon the recommendation of the existing City and County Boards of Education.

(3) Requiring the Laurinburg-Scotland County Board of Education to request and the Scotland County Board of Commissioners to appropriate annually from any local sources, including both general and supplemental tax revenues, such funds as will provide, at a minimum, current expense expenditures per student from local funds which are no less than the average current expense expenditures per student from local funds throughout the State, as determined by the latest certification of the State Superintendent of Public Instruction.

(4) Authorizing the Scotland County Board of Commissioners to levy a county-wide supplemental school tax not to exceed fifty cents (50¢) per one hundred dollar valuation.

(b) Petition by the Laurinburg City Board of Education to the Scotland County Board of Education and the State Board of Education for merger of the Laurinburg City Administrative School Unit and the Scotland County Administrative School Unit under this Act and Section 115-74 of the General Statutes of North Carolina within ninety (90) days after the announcement of a favorable vote in such election. Said petition shall specify the effective date of merger.

(c) Approval of said merger by the Scotland County Board of Education.

(d) Approval of said merger by the State Board of Education.

"Sec. 8. If an election under this Act fails to carry on the subjects in Section 7 (a) (1) through (4), or if no petition for consolidation is made under Section 7 (b), or if such petition is made but not approved as required under Section 7 (c) and (d) of this Act, another election may be called, for a vote on the subjects as outlined in Section 7 (a) (1) through (4) at any time after expiration of six (6) months following the date of the next preceding election called and held under this Act.

"Sec. 9. Nothing in this Act shall operate to repeal any special school tax now provided for by law for the Laurinburg City School Administrative Unit or the Scotland County School Administrative Unit unless a majority of the votes cast in said election authorizes the subjects in Section 7 (a) (1) through (4) of this Act and until the merger of the units is effected.

~~"Sec. 9.1. For the 2002-2003 fiscal year only, current expense expenditures from local funds for the Scotland County Schools shall be eight million seven hundred thousand dollars (\$8,700,000) and said sum shall be appropriated by the Scotland County Board of Commissioners from local funds, including both general and supplemental tax revenues, and not including fines and forfeitures or restricted use sales taxes authorized by Article 40 or 42 of Chapter 105 of the General Statutes.~~

~~"Sec. 9.2. Beginning with the 2003-2004 fiscal year, the base amount of funding for current expense expenditures from local funds shall include the previous year's level of current expense expenditures (for example, eight million seven hundred thousand dollars (\$8,700,000) in 2002-2003), multiplied by one plus the average percentage change in local current expense school expenditures for the two most recent available fiscal years for low wealth counties in North Carolina (all local expenditures shall include local current expense expenditures incurred by charter schools within the appropriate districts), as determined by the Superintendent of Public Instruction or that person's designee. The average percentage change shall be calculated by (i) adding together for each of the two previous fiscal years the total current local expense expenditures for all low wealth counties, (ii) dividing each of those totals, respectively, by the number of low wealth counties receiving low wealth funding in each year to obtain an average low wealth county local current expense expenditure for each year, and (iii) comparing the two averages. The average percentage change shall equal the percent difference between the averages for the two years. The resulting product shall then be multiplied by a ratio consisting of the Average Daily Membership used to distribute State funding for the succeeding fiscal year as~~

provided by the Department of Public Instruction, divided by the Average Daily Membership used to distribute funding for the current fiscal year, as determined by the Superintendent of Public Instruction, or that person's designee. The resulting product shall be the required level of current expense funding to be appropriated by the Board of Commissioners from any local sources, including both general and supplemental tax revenues, and not including fines and forfeitures or restricted use sales taxes authorized by Article 40 or 42 of Chapter 105 of the General Statutes.

"Sec. 9.3. Notwithstanding the provisions of Sections 9.1 and 9.2 of this act, the Scotland County Board of Commissioners and the Scotland County Board of Education may, in extraordinary economic circumstances, jointly set a level of current expense expenditures for a fiscal year. This deviation from Sections 9.1 and 9.2 of this act shall be valid only if approved by resolution of both boards.

"Sec. 10. The public school system of Scotland County shall be known as and shall use the style of 'Scotland County School System' and the board of education shall be known as and shall use the style of 'Scotland County Board of Education'.

"Sec. 11. This Act shall be in full force and effect from and after its ratification."

SECTION 1.(b) S.L. 2002-66 is repealed.

SECTION 1.(c) Section 63 of S.L. 2004-203 is repealed.

SECTION 2. This act is effective when it becomes law.