

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 203  
HOUSE BILL 493

AN ACT TO PERMIT THE POSTPONEMENT OF THE COLLECTION OF ASSESSMENTS FOR THE ELDERLY OR DISABLED.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 160A-233 is hereby amended by adding thereto a new subsection (e) as follows:

"(e) Where the owner of property subject to assessments meets the requirements of G.S. 105-277.1, being 65 years of age or older, or totally and permanently disabled and having a disposable income as specified in G.S. 105-277.1, interest on the assessment shall accrue at the rate established by the governing board of the city, but not more than eight percent (8%) per annum, but the assessment, while it becomes a lien against the property, shall not become due and payable until the property is no longer owned by the owner meeting the requirements of G.S. 105-277.1, and the 10 year statute of limitation set forth in subsection (d) above shall not begin to run against the assessment until property is no longer owned by said owner."

**Sec. 2.** This act shall apply to Forsyth County only.

**Sec. 3.** This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 15th day of April, 1977.