

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 381
HOUSE BILL 789

AN ACT TO AUTHORIZE A UNIT OF LOCAL GOVERNMENT TO PROVIDE A
DISCOUNT FOR SPECIAL ASSESSMENT PAYMENTS MADE WITHIN
THIRTY DAYS OF THE DUE DATE.

The General Assembly of North Carolina enacts:

Section 1. Chapter 153A of the General Statutes is amended by adding a new section to read:

"§ 153A-193.1. Discounts authorized. – The board of commissioners is authorized to establish a schedule of discounts to be applied to assessments paid before the expiration of 30 days from the date that notice is published of confirmation of the assessment roll pursuant to G.S. 153A-196. Such a schedule of discounts may be established even though it was not included among the terms of payment as specified in the preliminary assessment resolution or final assessment resolution. The amount of any discount may not exceed thirty percent (30%)."

Sec. 2. G.S. 153A-194 is amended in the second sentence, following the words "the terms of payment" by inserting the following: "including the schedule of discounts, if such a schedule is to be established".

Sec. 3. G.S. 153A-196 is amended by adding a new sentence at the end thereof to read: "The notice shall also state the schedule of discounts, if one has been established, to be applied to assessments paid before the expiration date for payment of assessments without interest."

Sec. 4. Chapter 160A of the General Statutes is amended by adding a new section to read:

"§ 160A-226.1. Discounts authorized. – The council is authorized to establish a schedule of discounts to be applied to assessments paid before the expiration of 30 days from the date that notice is published of confirmation of the assessment roll pursuant to G.S. 160A-229. Such a schedule of discounts may be established even though it was not included among the terms of payment as specified in the preliminary assessment resolution or assessment resolution. The amount of any discount may not exceed thirty percent (30%)."

Sec. 5. G.S. 160A-227 is amended in the second sentence, following the words "the terms of payment" by inserting the following: "including the schedule of discounts, if such a schedule is to be established".

Sec. 6. G.S. 160A-229 is amended by adding a new sentence at the end thereof to read: "The notice shall also state the schedule of discounts, if one has been

established, to be applied to assessments paid before the expiration date for payment of assessments without interest."

Sec. 7. This act is effective upon ratification and applies to any project for which the preliminary assessment roll is prepared after the effective date.

In the General Assembly read three times and ratified, this the 24th day of May, 1983.