

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

**SESSION LAW 2007-371  
SENATE BILL 1152**

AN ACT TO REQUIRE COUNTIES AND CITIES TO PAY INTEREST ON  
ILLEGALLY EXACTED TAXES, FEES, OR MONETARY CONTRIBUTIONS  
FOR DEVELOPMENT THAT ARE NOT SPECIFICALLY AUTHORIZED BY  
LAW.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 153A-324 reads as rewritten:

**"§ 153A-324. Enforcement of ordinances.**

(a) In addition to the enforcement provisions of this Article and subject to the provisions of the ordinance, any ordinance adopted pursuant to this Article, to Chapter 157A, or to Chapter 160A, Article 19 may be enforced by any remedy provided by G.S. 153A-123.

(b) If the county is found to have illegally exacted a tax, fee, or monetary contribution for development or a development permit not specifically authorized by law, the county shall return the tax, fee, or monetary contribution plus interest of six percent (6%) per annum."

**SECTION 2.** G.S. 160A-363 is amended by adding a new subdivision to read:

"(e) If the city is found to have illegally exacted a tax, fee, or monetary contribution for development or a development permit not specifically authorized by law, the city shall return the tax, fee, or monetary contribution plus interest of six percent (6%) per annum."

**SECTION 3.** This act is effective when it becomes law, and applies to actions filed on or after that date.

In the General Assembly read three times and ratified this the 2<sup>nd</sup> day of August, 2007.

s/ Beverly E. Perdue  
President of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives

s/ Michael F. Easley  
Governor

Approved 6:00 p.m. this 19<sup>th</sup> day of August, 2007