

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

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SENATE BILL 103
Finance Committee Substitute Adopted 5/14/13
House Committee Substitute Favorable 7/10/13

Short Title: Amend Assessments for Infrastructure Needs.

(Public)

Sponsors:

Referred to:

February 20, 2013

1 A BILL TO BE ENTITLED
2 AN ACT TO EXTEND AND AMEND THE AUTHORITY COUNTIES AND CITIES HAVE
3 TO USE SPECIAL ASSESSMENTS TO ADDRESS CRITICAL INFRASTRUCTURE
4 NEEDS.

5 The General Assembly of North Carolina enacts:

6 SECTION 1.(a) G.S. 153A-210.1 reads as rewritten:

7 "§ 153A-210.1. Purpose; sunset.

8 (a) Purpose. – This Article enables counties that face increased demands for
9 infrastructure improvements as a result of rapid growth and development to issue revenue
10 bonds payable from special assessments imposed under this Article on benefited property. This
11 Article supplements the authority counties have in Article 9 of this Chapter. The provisions of
12 Article 9 of this Chapter apply to this Article, to the extent they do not conflict with this
13 Article.

14 (b) Sunset. – This Article expires July 1, 2015. The expiration does not affect the
15 validity of assessments imposed or bonds issued or authorized under the provisions of this
16 Article prior to the effective date of the expiration."

17 SECTION 1.(b) G.S. 153A-210.2(c) reads as rewritten:

18 "(c) Method. – The board of commissioners must establish an assessment method that
19 will most accurately assess each lot or parcel of land subject to the assessments according to the
20 benefits conferred upon it by the project for which the assessment is made. In addition to ~~the~~
21 other bases upon which assessments may be made under G.S. 153A-186, the board may select
22 any other method designed to allocate the costs in accordance with benefits conferred. In doing
23 so, the board may provide that the benefits conferred are measured on the basis of use being
24 made on the lot or parcel of land and provide for adjustments of assessments upon a change in
25 use, provided that the total amount of all assessments is sufficient to pay the costs of the project
26 after the adjustments have been made."

27 SECTION 1.(c) G.S. 153A-210.3(a) reads as rewritten:

28 "(a) Petition. – The board of commissioners may not impose a special assessment under
29 this Article unless it receives a petition for the project to be financed by the assessment signed
30 by (i) at least a majority of the owners of real property to be assessed and (ii) owners who must
31 represent at least sixty-six percent (66%) of the assessed value of all real property to be
32 assessed. For purposes of determining whether the petition has been signed by a majority of
33 owners, an owner who holds title to a parcel of real property alone shall be treated as having
34 one vote each, and an owner who shares title to a parcel of real property with one or more other
35 owners shall have a vote equal to one vote multiplied by a fraction, the numerator of which is



1 one, and the denominator of which is the total number of owners of the parcel. For purposes of
2 determining whether the assessed value represented by those signing the petition constitutes at
3 least sixty-six percent (66%) of the assessed value of all real property to be assessed, an owner
4 who holds title to a parcel of real property alone shall have the full assessed value of the parcel
5 included in the calculation, and an owner who shares title to a parcel of real property with one
6 or more other owners shall have their proportionate share of the full assessed value of the
7 parcel included in the calculation. The petition must include the following:

- 8 (1) A statement of the project proposed to be financed in whole or in part by the
9 imposition of an assessment under this Article.
- 10 (2) An estimate of the cost of the project.
- 11 (3) An estimate of the portion of the cost of the project to be assessed."

12 **SECTION 2.(a)** G.S. 160A-239.1 reads as rewritten:

13 **"§ 160A-239.1. Purpose; sunset.**

14 (a) Purpose. – This Article enables cities that face increased demands for infrastructure
15 improvements as a result of rapid growth and development to issue revenue bonds payable
16 from special assessments imposed under this Article on benefited property. This Article
17 supplements the authority cities have in Article 10 of this Chapter. The provisions of Article 10
18 of this Chapter apply to this Article, to the extent they do not conflict with this Article.

19 (b) Sunset. – This Article expires July 1, 2015. The expiration does not affect the
20 validity of assessments imposed or bonds issued or authorized under the provisions of this
21 Article prior to the effective date of the expiration."

22 **SECTION 2.(b)** G.S. 160A-239.2(c) reads as rewritten:

23 "(c) Method. – The city council must establish an assessment method that will most
24 accurately assess each lot or parcel of land subject to the assessments according to the benefits
25 conferred upon it by the project for which the assessment is made. In addition to ~~the other~~ bases
26 upon which assessments may be made under G.S. 160A-218, the council may select any other
27 method designed to allocate the costs in accordance with benefits conferred. In doing so, the
28 council may provide that the benefits conferred are measured on the basis of use being made on
29 the lot or parcel of land and provide for adjustments of assessments upon a change in use,
30 provided that the total amount of all assessments is sufficient to pay the costs of the project
31 after the adjustments have been made."

32 **SECTION 2.(c)** G.S. 160A-239.3(a) reads as rewritten:

33 "(a) Petition. – The city council may not impose a special assessment under this Article
34 unless it receives a petition for the project to be financed by the assessment signed by (i) at
35 least a majority of the owners of real property to be assessed and (ii) owners who must
36 represent at least sixty-six percent (66%) of the assessed value of all real property to be
37 assessed. For purposes of determining whether the petition has been signed by a majority of
38 owners, an owner who holds title to a parcel of real property alone shall be treated as having
39 one vote each, and an owner who shares title to a parcel of real property with one or more other
40 owners shall have a vote equal to one vote multiplied by a fraction, the numerator of which is
41 one, and the denominator of which is the total number of owners of the parcel. For purposes of
42 determining whether the assessed value represented by those signing the petition constitutes at
43 least sixty-six percent (66%) of the assessed value of all real property to be assessed, an owner
44 who holds title to a parcel of real property alone shall have the full assessed value of the parcel
45 included in the calculation, and an owner who shares title to a parcel of real property with one
46 or more other owners shall have their proportionate share of the full assessed value of the
47 parcel included in the calculation. The petition must include the following:

- 48 (1) A statement of the project proposed to be financed in whole or in part by the
49 imposition of an assessment under this Article.
- 50 (2) An estimate of the cost of the project.
- 51 (3) An estimate of the portion of the cost of the project to be assessed."

1 **SECTION 3.** Section 5 of S.L. 2008-165 reads as rewritten:

2 "**SECTION 5.** This act is effective when it becomes law. ~~Sections 2 and 3 of this act expire~~
3 ~~July 1, 2013. The expiration does not affect the validity of assessments imposed or bonds~~
4 ~~issued or authorized under the provisions of this act prior to the effective date of the~~
5 ~~expiration."~~

6 **SECTION 4.** This act becomes effective June 30, 2013, and applies retroactively to
7 special assessments imposed on or after that date.