

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

S

2

SENATE BILL 103
Finance Committee Substitute Adopted 5/14/13

Short Title: Amend Assessments for Infrastructure Needs.

(Public)

Sponsors:

Referred to:

February 20, 2013

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

4 The General Assembly of North Carolina enacts:

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

6 "**§ 153A-210.1. Purpose.**~~Purpose; sunset.~~

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

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

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

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

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

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



1 least sixty-six percent (66%) of the assessed value of all real property to be assessed, an owner
2 who holds title to a parcel of real property alone shall have the full assessed value of the parcel
3 included in the calculation, and an owner who shares title to a parcel of real property with one
4 or more other owners shall have their proportionate share of the full assessed value of the
5 parcel included in the calculation. The petition must include the following:

6 (1) A statement of the project proposed to be financed in whole or in part by the
7 imposition of an assessment under this Article.

8 (2) An estimate of the cost of the project.

9 (3) An estimate of the portion of the cost of the project to be assessed."

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

11 "**§ 160A-239.1. Purpose.**~~Purpose; sunset.~~

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

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

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

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

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

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

46 (1) A statement of the project proposed to be financed in whole or in part by the
47 imposition of an assessment under this Article.

48 (2) An estimate of the cost of the project.

49 (3) An estimate of the portion of the cost of the project to be assessed."

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

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

5 **SECTION 4.** This act is effective when it becomes law and applies to special
6 assessments imposed on or after that date.