



CHAPTER 153A
ARTICLE 9 - SPECIAL ASSESSMENTS

N.C.G.S. § 153A-188.

Lands exempt from assessment.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 822, s. 1 — second act in the lineage	RETRIEVED 21 September 2026, 05:11 UTC	SOURCE FINGERPRINT ac71501dcb27e131135365ad - dff00c2e41583e77f514209d - cd32d8b70c0af2d7
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Except as provided in this Article, no land within a county is exempt from special assessments except land belonging to the United States that is exempt under the provisions of federal statutes and, in the case of water or sewer projects, land within any floodway delineated by a local government pursuant to Chapter 143, Article 21, Part 6. In addition, in the case of water or sewer projects, land owned, leased, or controlled by a railroad company is exempt from assessments by a county to the same extent that it would be exempt from assessments by a city under G.S. 160A-222.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1963 1968 1973			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1963	c. 958, s. 1	ENACTED
02	1973	c. 822, s. 1	AMENDED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 160A-222		<i>"from assessments by a city under"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 153A-188 (1973).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1963, c. 958, s. 1; 1973, c. 822, s. 1.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

