



CHAPTER 153A
ARTICLE 9 - SPECIAL ASSESSMENTS

N.C.G.S. § 153A-204.

Apportionment of assessments.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 822, s. 1 — third act in the lineage	RETRIEVED 21 September 2026, 03:39 UTC	SOURCE FINGERPRINT cd7aaa282b180cc17a8eadc9 - cca7181e0a8427df9dee2111 - c465d61ce4713599
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If a special assessment has been made against property that has been or is about to be subdivided, the board of commissioners may, with the consent of the owner of the property, (i) apportion the assessment among the lots or tracts within the subdivision, or (ii) release certain lots or tracts from the assessment if, in the board's opinion, the released lots or tracts are not benefited by the project, or (iii) both. Upon an apportionment each of the lots or tracts in the subdivision is released from the lien of the original assessment, and the portion of the original assessment assessed against each lot or tract has, as to that lot or tract, the same force as the original assessment. At the time the board makes an apportionment under this section, the clerk shall enter on the minutes of the board the date, hour, and minute of apportionment and a statement to the effect that the apportionment is made with the consent of the owners of the property affected, which entry is conclusive in the absence of fraud. The apportionment is effective at the time shown in the minute book. Apportionments may include past due installments with interest, as well as installments not then due; and any installment not then due shall fall due at the same date as it would have under the original assessment.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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. 985, s. 1	ENACTED
02	1965	c. 714	AMENDED
03	1973	c. 822, s. 1	AMENDED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 153A-204 (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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1963, c. 985, s. 1; 1965, c. 714; 1973, c. 822, s. 1.)

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