



CHAPTER 160A
ARTICLE 10 - SPECIAL ASSESSMENTS

N.C.G.S. § 160A-233.

Enforcement of assessments; interests;
foreclosure; limitations.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 698, s. 1 — fifth act in the lineage	RETRIEVED 21 September 2026, 02:13 UTC	SOURCE FINGERPRINT e6b4f69015ab195b63034ea1 - ffa16f432d23ec75be820753 - 895e242d8c16a93f
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- § 160A-233(a)

Any portion of an assessment that is not paid within 30 days after publication of the notice that the assessment roll has been confirmed shall bear interest until paid at a rate to be fixed in the assessment resolution but not more than eight percent (8%) per annum.
- § 160A-233(b)

If any installment of an assessment is not paid on or before the due date, all of the installments remaining unpaid shall immediately become due and payable, unless the council waives acceleration. The council may waive acceleration and permit the property owner to pay all installments in arrears together with interest due thereon and the cost to the city of attempting to obtain payment. If this is done, the remaining installments shall be reinstated so that they fall due as if there had been no default. Waiver of acceleration and reinstatement of future installments may be done at any time before foreclosure proceedings have been instituted.
- § 160A-233(c)

Assessment liens may be foreclosed under any procedure prescribed by law for the foreclosure of property tax liens, except that lien sales and lien sale certificates shall not be required, and foreclosure may be begun at any time after 30 days after the due date. The city shall not be entitled to a deficiency judgment in an action to foreclose an assessment lien. The lien of special assessments shall be inferior to all prior and subsequent liens for State, local, and federal taxes, and superior to all other liens.
- § 160A-233(d)

No city may maintain an action or proceeding to enforce any remedy for the foreclosure of special assessment liens unless the action or proceeding is begun within

STATUTE OF
LIMITATIONS

10 years from the date that the assessment or the earliest installment thereof included in the action or proceeding became due. Acceleration of installments under subsection (b) shall not have the effect of shortening the time within which foreclosure may be begun, but in that event the statute of limitations shall continue to run as to each installment as if acceleration had not occurred.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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.

1915		1943	1971
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1915	c. 56, s. 11	ENACTED
02	C.S.	s. 2717	RECODIFIED
03	1923	c. 87	AMENDED
04	1929	c. 331, s. 1	AMENDED
05	1971	c. 698, s. 1	AMENDED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 160A-233 (1971).

PINPOINT
N.C. Gen. Stat. § 160A-233(a) (1971).

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

(1915, c. 56, s. 11; C.S., s. 2717; 1923, c. 87; 1929, c. 331, s. 1; 1971, c. 698, s. 1.)

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