



CHAPTER 160A
ARTICLE 10 - SPECIAL ASSESSMENTS

N.C.G.S. § 160A-238.

Authority to make assessments for beach erosion control and flood and hurricane protection works.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 822, s. 7 — first act in the lineage	21 September 2026, 04:50 UTC	35899ec5f284c4e1a04b06f1 - e3e6a5955a1fc5989eef7168 - 497ea72ee2c405dd

A city may make special assessments, according to the procedures of this Article, against benefited property within the city for all or part of the costs of acquiring, constructing, reconstructing, extending, or otherwise building or improving beach erosion control or flood and hurricane protection works. Assessments for these projects may be made on the basis of:

- The frontage abutting on the project, at an equal rate per foot of frontage; or
- The frontage abutting on a beach or shoreline protected or benefited by the project, at an equal rate per foot of frontage; or
- The area of land benefited by the project, at an equal rate per unit of area; or
- The valuation of land benefited by the project, being the value of the land without improvements as shown on the tax records of the county, at an equal rate per dollar of valuation; or
- A combination of two or more of these bases.

Whenever the basis selected for assessment is either area or valuation, the council shall provide for the laying out of one or more benefit zones according to the distance from the shoreline, the distance from the project, the elevation of the land, or other relevant factors. If more than one benefit zone is established, the council shall establish differing rates of assessment to apply uniformly throughout each benefit zone.

APPARATUS I
1 ACT

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.

1973				1974
TICK HEIGHT = ACTS IN THAT YEAR				DASHED = RECODIFICATION, NOT AMENDMENT
Nº	YEAR	ACT	CHARACTER	
01	1973	c. 822, s. 7	ENACTED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-238 (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
(1973, c. 822, s. 7.)