



CHAPTER 160A

ARTICLE 10A - SPECIAL ASSESSMENTS FOR CRITICAL INFRASTRUCTURE NEEDS

N.C.G.S. § 160A-239.3.

(See note for expiration of Article) Petition required.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 03:38 UTC	d47a5bd7bb8b7489e4313193 - 62b23cb1df77923f4186ddce - 15285afcca2279f6

§ 160A-239.3(a)

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

- (1) A statement of the project proposed to be financed in whole or in part by the imposition of an assessment under this Article.
- (2) An estimate of the cost of the project.
- (3) An estimate of the portion of the cost of the project to be assessed.

§ 160A-239.3(a1)

Preliminary Assessment Resolution. - Upon the receipt of a petition as provided for under subsection (a) of this section, the city council shall adopt a preliminary assessment resolution containing all of the following:

- (1) A statement of intent to undertake the project.
- (2) A general description of the nature and location of the project.
- (3) An estimate of the total cost of the project.
- (4) A statement as to the proposed terms of payment of the assessment.
- (5) An order setting a time and place for a public hearing on all matters covered by the preliminary assessment resolution. The hearing shall be not earlier than three weeks and not later than 10 weeks from the day on which the preliminary resolution is adopted.

§ 160A-239.3(a2) Hearing on Preliminary Assessment Resolution; Assessment Resolution. - At the public hearing, the city council shall hear all interested persons who appear with respect to any matter covered by the preliminary assessment resolution. Not earlier than 10 days after the public hearing, the city council may adopt a final assessment resolution directing that the project or portions thereof be undertaken. The final assessment resolution shall include all of the information provided for in subdivisions (1) through (4) of subsection (a1) of this section.

§ 160A-239.3(b) Petition Withdrawn. - The city council must wait at least 10 days after the public hearing on the preliminary assessment resolution before adopting a final assessment resolution. A petition submitted under subsection (a) of this section may be withdrawn if notice of petition withdrawal is given in writing to the council signed by at least a majority of the owners who signed the petition submitted under subsection (a) of this section representing at least fifty percent (50%) of the assessed value of all real property to be assessed. The council may not adopt a final assessment resolution if it receives a timely notice of petition withdrawal.

§ 160A-239.3(c) Validity of Assessment. - No right of action or defense asserting the invalidity of an assessment on grounds that the city did not comply with this section may be asserted except in an action or proceeding begun within 90 days after publication of the notice of adoption of the preliminary assessment resolution. (2008-165, s. 3; 2013-371, ss. 2(c), 3; 2017-40, s. 2.)

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-239.3 (2026).

PINPOINT

N.C. Gen. Stat. § 160A-239.3(a) (2026).

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