



CHAPTER 160A
ARTICLE 10A - SPECIAL ASSESSMENTS FOR CRITICAL INFRASTRUCTURE NEEDS

N.C.G.S. § 160A-239.5.

(See note for expiration of Article) Payment of assessments by installments.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 05:40 UTC	SOURCE FINGERPRINT 89fcd8e2284a43d53662de91 - 315e84c919c1e445deb1d498 - f947096e9fa6634f
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- § 160A-239.5(a)

An assessment imposed under this Article is payable in annual installments. The city council must set the number of annual installments, which may not be more than 25. The installments are due on the date that real property taxes are due.
- § 160A-239.5(b)

The city council may provide for the abeyance of assessments as authorized in Article 10 of this Chapter. The abeyance may apply to any assessed property. Annual installments shall be deferred until the period of abeyance ends. The assessment shall be payable on the first annual installment payment date after the period of abeyance ends. (2008-165, s. 3; 2013-371, s. 3; 2015-121, s. 4; 2017-40, s. 2.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-239.5 (2026).

PINPOINT

N.C. Gen. Stat. § 160A-239.5(a) (2026).

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COLOPHON

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