



CHAPTER 162A

ARTICLE 8 - SYSTEM DEVELOPMENT FEES

N.C.G.S. § 162A-207.

Minimum requirements.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
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§ 162A-207(a) Maximum. - A system development fee shall not exceed that calculated based on the system development fee analysis.

§ 162A-207(b) Revenue Credit. - In applying the incremental cost or marginal cost, or the combined cost, method to calculate a system development fee with respect to capital improvements, the system development fee analysis must include as part of that methodology a credit against the projected aggregate cost of capital improvements. That credit shall be determined based upon generally accepted calculations and shall reflect a deduction of either the outstanding debt principal or the present value of projected water and sewer revenues received by the local governmental unit for the capital improvements necessitated by and attributable to such new development, anticipated over the course of the planning horizon. In no case shall the credit be less than twenty-five percent (25%) of the aggregate cost of capital improvements.

§ 162A-207(c) Construction or Contributions Credit. - In calculating the system development fee with respect to new development, the local governmental unit shall credit the value of costs in excess of the development's proportionate share of connecting facilities required to be oversized for use of others outside of the development. No credit shall be applied, however, for capital improvements on-site or to connect new development to facilities. (2017-138, s. 1; 2021-76, s. 3.)

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 162A-207 (2026).

PINPOINT

N.C. Gen. Stat. § 162A-207(a) (2026).

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