

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

H

D

HOUSE DRH45055-LB-203C (3/28)

Short Title: Water and Sewer Assessment Basis.

(Public)

Sponsors: Representative Allred.

Referred to:

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT AS TO PROPERTY OWNERS OVER THE AGE OF
2 SIXTY-FIVE, WATER AND SEWER ASSESSMENTS ARE HELD IN
3 ABEYANCE UNTIL THE EARLIER OF THE TIME THE PROPERTY IS
4 CONNECTED TO THE IMPROVEMENTS OR THE PROPERTY IS SOLD.
5

6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** G.S. 160A-237 reads as rewritten:

8 "**§ 160A-237. Authority to hold water and sewer assessments in abeyance.**

9 (a) The assessment resolution may provide that assessments levied under this
10 Article for water or sewer improvements be held in abeyance without interest until
11 improvements on the assessed property are actually connected to the water or sewer
12 system for which the assessment was levied, or a date certain not more than 10 years
13 from the date of confirmation of the assessment roll, whichever event first occurs. If the
14 property owner is age 65 or older, the assessment resolution shall provide that
15 assessments levied under this Article for water or sewer improvements be held in
16 abeyance without interest until improvements on the assessed property are actually
17 connected to the water or sewer system for which the assessment was levied, or the date
18 the property is sold, whichever event first occurs. Upon termination of the period of
19 abeyance, the assessment shall be paid in accordance with the terms set out in the
20 assessment resolution. If assessments are to be held in abeyance, the assessment
21 resolution shall classify the property assessed according to general land use, location
22 with respect to the water or sewer system, or other relevant factors, and shall provide
23 that the period of abeyance shall be the same for all assessed property in the same class.

24 (b) All statutes of limitations are suspended during the time that any assessment
25 is held in abeyance without interest."

26 **SECTION 2.** G.S. 153A-201 reads as rewritten:

27 "**§ 153A-201. Authority to hold assessments in abeyance.**

1 (a) The assessment resolution may provide that assessments made pursuant to
2 this Article shall be held in abeyance without interest for any benefited property
3 assessed. Water or sewer assessments may be held in abeyance until improvements on
4 the assessed property are connected to the water or sewer system for which the
5 assessment was made, or until a date certain not more than 10 years from the date of
6 confirmation of the assessment roll, whichever event occurs first. If the property owner
7 is age 65 or older, the assessment resolution shall provide that assessments levied under
8 this Article for water or sewer improvements be held in abeyance without interest until
9 improvements on the assessed property are actually connected to the water or sewer
10 system for which the assessment was levied, or the date the property is sold, whichever
11 event first occurs. Beach erosion control or flood and hurricane protection assessments
12 may be held in abeyance for not more than 10 years from the date of confirmation of the
13 assessment roll. When the period of abeyance ends, the assessment is payable in
14 accordance with the terms set out in the assessment resolution.

15 If assessments are to be held in abeyance, the assessment resolution shall classify the
16 property assessed according to general land use, location with respect to the water or
17 sewer system (for water or sewer assessments), or other relevant factors. The resolution
18 shall also provide that the period of abeyance shall be the same for all assessed property
19 in the same class.

20 (b) Statutes of limitations are suspended during the time that any assessment is
21 held in abeyance without interest."

22 **SECTION 3.** This act is effective when it becomes law.