

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

**SESSION LAW 2006-123  
SENATE BILL 1666**

**AN ACT AUTHORIZING THE TOWN OF SUNSET BEACH TO LEVY SPECIAL ASSESSMENTS TO MEET THE COST OF CONSTRUCTING SEWAGE COLLECTION AND TREATMENT FACILITIES PRIOR TO THE CONSTRUCTION OF THE FACILITIES.**

Whereas, the Town of Sunset Beach is without sewage collection and treatment facilities and the health and safety of the Town require their construction; and

Whereas, the Town does not have the funds needed to build the facilities; and

Whereas, the Town has determined that the only way to construct the facilities in a proper and timely manner is to require that property owners meet their special assessment obligations prior to the letting of contracts for the construction; Now, therefore,

The General Assembly of North Carolina enacts:

**SECTION 1.** The Town Council of the Town of Sunset Beach may levy special assessments to meet the estimated cost of sewage collection and treatment facilities. The assessment roll shall become effective on a date set by the Council that is at least 30 days following the formal advertising for bids covering the proposed work.

**SECTION 2.** The Town Council of the Town of Sunset Beach may give owners of assessed property the option of paying the assessment either in cash or in installments, but the period over which the installments are paid shall not exceed one year from the date the assessment roll is confirmed. Any portion of an assessment that is not paid within 30 days after publication of the notice that the assessment roll has been confirmed shall bear interest until paid at a rate to be fixed in the assessment resolution but not more than eight percent (8%) per annum.

**SECTION 3.** In the event the execution of a contract (or contracts) covering the proposed work is not forthcoming within one year from the date the assessment roll is confirmed, all assessments for the purpose of meeting the cost of constructing sewage collection and treatment facilities paid to the Town of Sunset Beach shall be returned to each payee within 30 days along with interest at a rate not less than six percent (6%) per annum for the period each assessment payment is held by the Town; however, interest shall be paid on no assessment funds for a period in excess of 90 days.

**SECTION 4.** All assessment funds received by the Town may be deposited in a special interest-bearing account, and any interest earned and retained by the Town shall be used to offset expenses incurred with regard to the proposed sewage collection and treatment facilities.

**SECTION 5.** In levying the special assessments, the Town Council shall follow, insofar as practicable, the procedures set forth in Article 10 of Chapter 160A of the General Statutes.

**SECTION 6.** When the construction of the sewage collection and treatment facilities is complete, the Town Council shall ascertain the total cost as provided in G.S. 160A-226. If the total cost is greater than the estimated cost, the Town Council may levy special assessments to collect the difference on the same basis as the first special assessments were made. The provisions of Section 2 of this act shall apply to the paying of special assessments levied under this section.

**SECTION 7.** This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 18<sup>th</sup> day of July, 2006.

s/ Beverly E. Perdue  
President of the Senate

s/ James B. Black  
Speaker of the House of Representatives