

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

**SESSION LAW 2008-109  
SENATE BILL 2157**

**AN ACT RELATING TO THE PAYMENT OF ASSESSMENTS IN FULL OR BY  
INSTALLMENTS IN CUMBERLAND COUNTY.**

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 153A-199 reads as rewritten:

**"§ 153A-199. Payment of assessments in full or by installments.**

Within 30 days after the day that notice of confirmation of the assessment roll is published, each owner of assessed property shall pay his assessment in full, unless the board of commissioners has provided that assessments may be paid in annual installments. If payment by installments is permitted, any portion of an assessment not paid within the 30-day period shall be paid in annual installments. The board shall in the assessment resolution determine whether payment may be made by annual installments and set the number of installments, which may not be more than ~~40~~15. With respect to payment by installment, the board may provide

- (1) That the first installment with interest is due on the date when property taxes are due, and one installment with interest is due on the same date in each successive year until the assessment is paid in full, or
- (2) That the first installment with interest is due 60 days after the date that the assessment roll is confirmed, and one installment with interest is due on that same day in each successive year until the assessment is paid in full."

**SECTION 2.** This act applies to Cumberland County only.

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

In the General Assembly read three times and ratified this the 17<sup>th</sup> day of July, 2008.

s/ Beverly E. Perdue  
President of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives