

§ 153A-210.2. (Article has an expiration date – see note) Assessments.

(a) Projects. – The board of commissioners of a county may make special assessments as provided in this Article against benefited property within the county for the purpose of assisting in arranging for payment of the capital costs of projects (i) for which project development financing debt instruments may be issued under G.S. 159-103 or (ii) for the purpose of the installation of distributed generation renewable energy sources or energy efficiency improvements that are permanently fixed to residential, commercial, industrial, or other real property.

(a1) Dam Repair Project. – The board of commissioners of a county may make special assessments as provided in this Article against property that is contiguous to a lake, and benefits from access to the same lake, for the purpose of repairing the dam of that lake. The provisions of this subsection only apply to the following:

- (1) A privately owned dam formerly used for textile mill purposes, forming a lake between 225 and 325 acres in area.
- (2) A privately owned dam formerly used for recreational and flood control purposes, forming a lake between 1,100 and 1,300 acres. The authority provided in this subdivision applies only if all of the following conditions are met:
 - a. The board of county commissioners directs the county board of elections to conduct an advisory referendum on the question of whether to make the special assessment authorized in this subdivision.
 - b. The election is held in accordance with the procedures of G.S. 163-287, and the form of the question to be presented on the ballot concerning the special assessment authorized by this subdivision is as follows:

" FOR AGAINST

Special assessment for repairing a dam formerly used for recreational and flood control purposes and forming a lake between 1,100 and 1,300 acres."
 - c. A majority of those voting in the referendum vote for the special assessment authorized in this subdivision.
 - d. The board of county commissioners, by resolution and after 10 days' public notice, makes the special assessment authorized in this subdivision.

(b) Costs. – The board of commissioners must determine a project's total estimated cost and the amount of costs to be paid from assessments. In addition to the costs allowed under G.S. 153A-193, the costs may include any expenses allowed under G.S. 159-84 and expenses for the administration of the assessments. A preliminary assessment roll may be prepared before the costs are incurred based on the estimated cost of the project.

(c) Method. – The board of commissioners must establish an assessment method that will, in the board's judgment, accurately assess each lot or parcel of land subject to the assessments according to the benefits conferred upon it by the project for which the assessment is made. In addition to other bases upon which assessments may be made under G.S. 153A-186, the board may select any other method designed to allocate the costs in accordance with benefits conferred. In doing so, the board may provide that the benefits conferred are measured on the basis of use being made on the lot or parcel of land and provide for adjustments of assessments upon a change in use, provided that the total amount of all assessments is sufficient to pay the portion of the costs of the project to be funded from assessments after the adjustments have been made. (2008-165, s. 2; 2008-187, s. 47.5(a); 2009-525, s. 1(a); 2013-371, ss. 1(b), 3; 2014-89, s. 3; 2017-40, s. 1; 2018-146, s. 6.1; 2019-190, s. 2.)