

**SPECIAL ASSESSMENTS FOR STREET IMPROVEMENTS  
PROCEDURES AND FORMS**

SPECIAL REPORT NO. 27

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***NORTH CAROLINA LEAGUE OF MUNICIPALITIES***

## INTRODUCTION

This report outlines the procedures specified by Chapter 160A of the General Statutes for levying special assessments upon benefited properties for street and sidewalk improvements. The report also includes samples of suggested forms to be used in a special assessment procedure.

Municipal officials using this report should determine whether local act or charter provisions require modification of the procedures and forms provided. It is also recommended that you seek the advice and guidance of your municipal attorney in the implementation of a special assessments procedure. League staff attorneys are also available to answer questions at 919-715-4000.

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## SPECIAL ASSESSMENTS FOR STREET IMPROVEMENTS

### PROCEDURE AND FORMS

#### I. GRANT OF AUTHORITY

G.S. 160A-216 through 160A-236 provide in part as follows: That every municipality shall have authority, by resolution of its governing body, upon receipt of a petition signed by at least a majority in number of the owners, whose property shall represent at least a majority of all the lineal feet of frontage on a street to be improved, to cause an improvement as specified in the petition to be made, and to defray the expense of such improvement by an assessment upon the properties abutting upon the improvement, made on the basis of:

1. The frontage abutting on the project, at an equal rate per foot of frontage, or
2. The area of land served or subject to being served by the project at an equal rate per unit of area, or
3. The value added to the land served by the project or subject to being served by it, at an equal rate per dollar of value added, or
4. The number of lots served or subject to being served, where the project involves extension of an existing system to a residential or commercial subdivision, at an equal rate per lot; or
5. A combination of two or more of these bases.

(Whenever the basis selected for assessment is value added, it is the responsibility of the governing body to cause the value added to be computed according to the formula contained in G.S. 160A-218(3). The value added is the difference between the appraised value of the land without improvements as shown on the tax records of the county, and the appraised value of the land with improvements according to the appraisal standards and rules adopted by the county at its last revaluation.)

For each project, the governing body shall endeavor to establish an assessment method from among these bases that will most accurately assess each lot or parcel of land according to the benefit conferred upon it by the project.

The statutes provide that the governing body shall assess upon the abutting properties not more than one-half the cost of the improvement, exclusive of cost incurred at street intersections, unless the petition requests and specifies a higher percentage.

## II. PROCEDURE

1. Obtain signatures on a petition similar to the attached Form #1, "Petition for Street Improvements." The minimum number of signatures required is a majority in number of the owners of real property abutting upon the street or portion of street to be improved, whose property represents a majority in number of the lineal feet of frontage abutting upon the street or portion of street to be improved. (G.S. 160A-217)<sup>1</sup>
2. The Clerk, upon receipt, must examine the petition in order to determine that the signatures on the petition do, in fact, represent a majority in number whose property represents a majority of the frontage. If the Clerk finds this to be true, the Clerk then submits the petition to the governing body, accompanied by a certificate similar to the attached Form #2, "Certificate as to Sufficiency of Petition for Improvement."
3. Whenever the governing body decides to finance the proposed project by special assessments after receipt of the petition and the Clerk's certificate, it shall first adopt a preliminary resolution that shall contain the following:
  - a. A statement of intent to undertake the project;
  - b. A general description of the nature and location of the project;
  - c. A statement as to the proposed basis for making assessments, which shall include a general description of the boundaries of the area benefited if the basis of assessment is either area or value added;
  - d. A statement as to the percentage of the cost of the work that is to be assessed;
  - e. A statement as to which, if any, assessments shall be held in abeyance and for how long;<sup>2</sup>
  - f. A statement as to the proposed terms of payment of the assessment;
  - g. An order setting a time and place for a public hearing on the preliminary resolution at some date between three and ten weeks from the date of the adoption of the preliminary resolution. See attached Form #3. (G.S. 160A-223)
4. At least ten days before the date set for the public hearing, the governing body publishes a notice that the preliminary assessment resolution has been adopted and that a public hearing will be held on it at a specified time and place. The notice must generally describe the nature and location of the improvement. See attached Form #4. (G.S. 160A-24)

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<sup>1</sup> The governing body may, in its discretion, require that petitioning property owners prepay the assessments (on an estimated cost, to be finally adjusted after completion of the project) before it will order the improvement to be made. This practice is advantageous where there are not otherwise available sufficient funds to award the improvement contracts. The usual policy in such cases is to order the improvement only after a given percentage of the estimated cost is deposited with the town by the property owners.

<sup>2</sup> At the present time, there is no express authority for a city to hold assessments in abeyance. If this authority is ever put into law, then the statement in "e" must be placed in the preliminary resolution.

5. At least ten days prior to the hearing, the governing body causes to be mailed copies of the preliminary resolution to all owners of property subject to the assessment. The person mailing the copies certifies to the governing body that the copies were mailed first class and specifies the date they were mailed. See attached Form #5. (G.S. 160A-24)
6. At the public hearing, the governing body hears all interested persons who appear with respect to any matter covered by the preliminary resolution. (G.S. 160A-225)
7. After the public hearing, the governing body adopts an assessment resolution directing that the project or portions thereof be undertaken. See attached Form #6. The resolution must describe the project in general terms (which may be by reference to projects described in the preliminary resolution) and must set forth the following:
  - a. The basis on which the special assessments shall be levied, together with a general description of the boundaries of the area benefited, if the basis of assessment is either area or value added;
  - b. The percentage of the cost to be specially assessed;
  - c. The terms of payment. (G.S. 160A-225)

G.S. 160A-225 also requires that the percentage of cost to be assessed not be different from the percentage proposed and that the projects authorized not be greater in scope than those described in the preliminary resolution. If the governing body decides that a different percentage of the cost should be assessed than proposed, or that any project should be enlarged, it must adopt and advertise a new preliminary resolution.

8. Upon completion of the improvement project, the governing body ascertains the total cost, exclusive of the costs incurred at street intersections. In addition to construction costs, the cost of all necessary legal services, the amount of interest paid during construction, cost of rights-of-way, and the costs of publication of notices and resolutions may be included in the total cost. The governing body then passes a resolution similar to the attached Form #7, "Resolution Declaring Cost, Exclusive of Costs Incurred at Street Intersections, and Ordering Preparation of Preliminary Assessment Roll and Setting Time and Place for Public Hearing on Preliminary Assessment Roll." (G.S. 160A-226, -227)
9. The City, Town or Village Clerk then prepares a preliminary assessment roll similar to the attached Form #8, "Assessment Roll for Street Improvements." This must be filed in the Clerk's office and be available for public inspection. (G.S. 160A-227)
10. A public notice of the completion of the preliminary assessment roll, setting forth in general terms a description of the project, noting the availability of the assessment roll in the Clerk's office for inspection, and stating the time and place for a hearing on the assessment roll, must be published at least ten days before the date set for the hearing on the preliminary assessment roll. See attached Form #9. (G.S. 160A-227)
11. The City, Town or Village Clerk then issues a public notice similar to Form #10, "Notice of Preparation of Preliminary Assessment Roll and Public Hearing." The notice is mailed to each affected property owner at least ten days before the hearing. (G.S. 160A-227.) The person mailing these notices certifies to the governing body that the copies were mailed first class and the date mailed. See attached Form #11.

12. At the public hearing, the governing body must hear objections from all persons interested regarding the preliminary assessment roll. After the hearing, the governing body may make any proper corrections in the assessment roll, and shall then pass a resolution similar to the attached Form #12, "Resolution Confirming Assessment Roll and Levying Assessments." The same resolution should direct the Clerk to deliver the assessment roll to the City, Town or Village Tax Collector and to publish the notice required by G.S. 160A-229 (Form #13). The resolution must also state day, hour and minute of confirmation. (G.S. 160A-228, -233)
13. The City, Town or Village Clerk immediately delivers to the Tax Collector the assessment roll. (G.S. 160A-228)
14. After the expiration of twenty (20) days from the confirmation of the assessment roll, the Tax Collector issues the public notice similar to the attached Form #13, "Notice of Confirmation of Assessment Roll and Levying of Assessments." (G.S. 160A-229)
15. The assessments will then be due and payable and may be paid within thirty (30) days without interest. G.S. 160A-232 requires that the property owners be given the option to elect whether they shall pay the assessment in cash or by the installment method. Any property owner desiring to do so may elect within thirty days after publication that the assessment roll has been confirmed, to pay the assessment in the number of annual installments (the governing body may specify not more than ten annual installments) specified in the resolution directing that the project be undertaken. Installments may bear interest at the rate of not more than 8% per annum. (G.S. 160A-232, -233)
16. Should any property owner fail to pay the assessment in accordance with the above, the City, Town or Village may foreclose the assessment lien in the same manner as the foreclosure of property tax liens, except that lien sales and lien sale certificates shall not be required, and foreclosure may be begun at any time after thirty days after the due date. The lien of assessment takes effect at the moment of confirmation of the assessment roll and is inferior to all prior and subsequent liens upon the property for state, local and federal taxes, and superior to all other liens. (G.S. 160A-233)
17. If any property owner, after electing to pay his assessment by the installment method, shall default in the payment of any installment, the City, Town or Village may, at its option, declare all unpaid installments due and payable. (G.S. 160A-233)
18. If payments are to be made in installments, the governing body should select one of the following:

That the first installment is due on the date when property taxes are due and each subsequent installment is due on the same date in every successive year until the assessment is paid in full, or

That the first installment is due 60 days after the date that the assessment roll is confirmed and each subsequent installment is due on the same date in every successive year until the assessment is paid in full. (G.S. 160A-232)
19. Form #14 is a receipt for prepayment of assessment to be adjusted after final costs are determined and assessments levied.

III. SUGGESTED FORMS

FORM #1

PETITION FOR STREET IMPROVEMENTS

TO THE HONORABLE MAYOR AND (GOVERNING BODY) OF THE (CITY)  
(TOWN) (VILLAGE) OF \_\_\_\_\_.

We, the undersigned citizens of the (City) (Town) (Village) of \_\_\_\_\_, being owners of lands abutting upon the street, or portion thereof, hereinafter named and described, do hereby petition the Mayor and (Governing Body) of the (City) (Town) (Village) of \_\_\_\_\_ to proceed as is provided in Chapter 160A, Article 10, of the General Statutes of North Carolina to: (Describe the street or portion thereof and the improvement to be undertaken), and to assess upon the lots and parcels of land abutting directly upon the portion or portions of said street to be improved according to (one or more of the assessment bases set out in North Carolina General Statute 160A-218) \_\_\_\_\_ percent of the cost of same, exclusive of such cost as is incurred at street intersections.

\_\_\_\_\_ Street from \_\_\_\_\_ Street to \_\_\_\_\_ Street

Name of Person

Address of Abutting Property

|       |       |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

FORM #2

CERTIFICATE AS TO SUFFICIENCY OF PETITION FOR IMPROVEMENT

TO THE HONORABLE MAYOR AND  (GOVERNING BODY)  OF  
THE (CITY) (TOWN) (VILLAGE) OF \_\_\_\_\_:

I, \_\_\_\_\_, (City) (Town) (Village) Clerk of the (City)  
(Town) (Village) of \_\_\_\_\_, North Carolina, do hereby certify that the  
attached petition of property owners for the improvement of \_\_\_\_\_  
Street from \_\_\_\_\_ Street to \_\_\_\_\_ Street was lodged with me on  
the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_; that I have investigated the sufficiency of  
the said petition; and that the result of my investigation is as follows:

The total number of owners of the lands abutting upon the street or streets or part  
of street or streets proposed by the said petition to be improved is \_\_\_\_\_.  
The number of said owners who signed the petition is \_\_\_\_\_, a majority.

The total number of lineal feet of frontage of said lands upon the street or streets  
or part of street or streets proposed by the said petition to be improved is \_\_\_\_\_.  
The number of the said lineal feet of frontage represented by the property of the said  
owners who signed the petition is \_\_\_\_\_, a majority.

I find that the said petition is in all respects sufficient and in conformity with all  
the requirements of Chapter 160A, Article 10 of the General Statutes of North Carolina. I  
find also that the street (or streets) (or part of a street or streets) proposed by the said  
petition to be improved is (or are) or has been (or have been) definitely laid out, and that  
the boundaries of the same have been definitely fixed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the  
(City) (Town) (Village) of \_\_\_\_\_, North Carolina, this the  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
(City)(Town)(Village) Clerk



FORM #3

PRELIMINARY ASSESSMENT RESOLUTION

WHEREAS, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, the property owners on that portion of \_\_\_\_\_ Street lying between \_\_\_\_\_ Street and \_\_\_\_\_ Street filed with the (City) (Town) (Village) Clerk a petition for improving said street in the following manner:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_;

WHEREAS, the (City) (Town) (Village) Clerk has certified to this (Governing Body) that said petition is sufficient in all respects, the same having been duly signed by a majority in number of the owners, whose property represents a majority of all the lineal feet of frontage of the lands abutting upon the street or portion of street hereinabove described;

NOW, THEREFORE, BE IT RESOLVED by the (Governing Body) of the (City) (Town) (Village) of \_\_\_\_\_, North Carolina:

1. That the above mentioned petition is found to be sufficient in all respects;
2. That it is intended that part of \_\_\_\_\_ Street lying between \_\_\_\_\_ Street and \_\_\_\_\_ Street be improved in the following manner:

\_\_\_\_\_  
\_\_\_\_\_

under and by virtue of Chapter 160A, Article 10, of the General Statutes of North Carolina and the procedure therein established;

3. That \_\_\_\_\_ percent of the total cost of said improvement, exclusive of so much of the total cost as is incurred in improving street intersections, be hereafter assessed upon the property receiving the improvements (according to the assessment basis set out in the petition).

(Include a general description of the boundaries of the area benefited if the basis of assessment is either area or value added.);

4. That the assessments herein provided for shall be payable in cash or if any property owner shall so elect, such owner shall have the option of paying the assessment in \_\_\_\_\_ (not more than 10) equal annual installments, said installments to bear interest at the rate of \_\_\_\_\_ (not more than 8%) percent per annum;
5. That a public hearing on all matters covered by this resolution shall be held on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ (place) in the (City) (Town) (Village) of \_\_\_\_\_, North Carolina.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

FORM #4

NOTICE OF PRELIMINARY ASSESSMENT RESOLUTION  
AND  
HEARING THEREON

The public will take notice that a preliminary assessment resolution pertaining to the proposed street improvement project on \_\_\_\_\_ Street between \_\_\_\_\_ Street and \_\_\_\_\_ Street, as requested in a petition submitted by the owners of abutting properties on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, was adopted by the \_\_\_(Governing Body)\_\_\_ of the (City) (Town) (Village) of \_\_\_\_\_, North Carolina on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Generally describe the nature of the improvement.)

The \_\_\_(Governing Body)\_\_\_ will hold a public hearing at \_\_\_\_\_ (a.m.) (p.m.) at \_\_\_\_\_ (place), in the (City) (Town) (Village) of \_\_\_\_\_, North Carolina on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, for the purpose of hearing all interested persons who appear with respect to any matter covered by the preliminary resolution.

\_\_\_\_\_  
(City)(Town)(Village) Clerk

(To be published at least 10 days before the date of the public hearing.)

FORM #5

CERTIFICATE SHOWING THAT PRELIMINARY RESOLUTIONS WERE MAILED  
TO OWNERS OF ALL PROPERTY SUBJECT TO ASSESSMENT

TO THE HONORABLE MAYOR AND  (GOVERNING BODY)  OF THE  
(CITY) (TOWN) (VILLAGE) OF \_\_\_\_\_:

I, \_\_\_\_\_, (City) (Town) (Village) Clerk of the (City) (Town)  
(Village) of \_\_\_\_\_, North Carolina, do hereby certify that copies of the  
preliminary resolution adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_,  
pertaining to the proposed street improvement project on  
\_\_\_\_\_ Street between \_\_\_\_\_ Street and  
\_\_\_\_\_ Street, were mailed by first class mail on the \_\_\_\_\_ day of  
\_\_\_\_\_, 20\_\_\_\_, to the owners of all property subject to assessment should  
the project be undertaken.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the  
(City) (Town) (Village) of \_\_\_\_\_, North Carolina, this the  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
(City) (Town) (Village) Clerk

FORM #6

RESOLUTION DIRECTING THAT THE PROJECT BE UNDERTAKEN

WHEREAS, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, the property owners on the portion of \_\_\_\_\_ Street lying between \_\_\_\_\_ Street and \_\_\_\_\_ Street filed with (City) (Town) (Village) Clerk a petition for improving said street in the following manner: \_\_\_\_\_; and

WHEREAS, the (City) (Town) (Village) Clerk has certified to this (Governing Body) that; said petition is sufficient in all respects, the same having been duly signed by a majority in number of the owners, whose property represents a majority of all the lineal feet of frontage of the lands abutting upon the street or portion of street hereinabove described; and

WHEREAS, a preliminary assessment resolution has been adopted by this (Governing Body) and a public hearing thereon duly held;

NOW, THEREFORE, BE IT RESOLVED by the (Governing Body) of the (City) (Town) (Village) of \_\_\_\_\_, North Carolina:

- 1. That part of \_\_\_\_\_ Street lying between \_\_\_\_\_ Street and \_\_\_\_\_ Street be improved in the following manner:

\_\_\_\_\_ under and by virtue of Article 10 of Chapter 160A of the General Statutes of North Carolina and the procedure therein established, and that said project is hereby directed to be undertaken.

- 2. That \_\_\_\_\_ percent of the total cost of said improvement, exclusive of so much of the total costs as is incurred in improving the street intersections, be hereafter assessed upon the property receiving the improvements (according to the assessment basis set out in the petition as approved by the (Governing Body). Include a general description of the boundaries of the area benefited if the basis of assessment is either area or value added.)

- 3. That the assessment herein provided for shall be payable in cash or if any property owner shall so elect, such owner shall have the option of paying the assessment in \_\_\_\_\_ (not more than 10) equal annual installments, said installments to bear interest at the rate of \_\_\_\_\_ (not more than 8%) percent per annum.

- 4. (The discount schedule, if any, may be included in the resolution.)

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

FORM #7

RESOLUTION DECLARING COST, EXCLUSIVE OF COSTS INCURRED AT STREET INTERSECTIONS, AND ORDERING PREPARATION OF PRELIMINARY ASSESSMENT ROLL AND SETTING TIME AND PLACE FOR PUBLIC HEARING ON PRELIMINARY ASSESSMENT ROLL

WHEREAS, the improvement of \_\_\_\_\_ Street from \_\_\_\_\_ Street to \_\_\_\_\_ Street was requested by proper petition of property owners filed on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, duly certified as sufficient in all respects by the (City) (Town) (Village) Clerk; and

WHEREAS, the undertaking of the said project was ordered by Resolution of this body duly passed on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, and has been completed in accordance therewith; and

WHEREAS, the cost, exclusive of costs incurred at street intersections, has been determined;

NOW, THEREFORE BE IT RESOLVED by the \_\_\_\_\_ (Governing Body) of the (City) (Town) (Village) of \_\_\_\_\_, North Carolina:

1. That the cost of the above described improvement, exclusive of so much of the total cost as was incurred at street intersections, has been computed and determined and is hereby declared to be \_\_\_\_\_.
2. That the (City) (Town) (Village) Clerk is hereby directed to prepare a preliminary assessment roll, in accordance with G.S. 160A-227, showing the individual assessments upon properties benefited by said improvement.
3. That the (City) (Town) (Village) Clerk is hereby directed to make available during regular office hours, in the Clerk's office, the said preliminary assessment roll for the purpose of inspection by the public from this day through the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Same date as hearing day set below.)
4. That this \_\_\_\_\_ (Governing Body) will hold a public hearing in accordance with G.S. 160A-228, at \_\_\_\_\_ (a.m.) (p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ (place) in the (City) (Town) (Village) of \_\_\_\_\_, North Carolina for the purpose of hearing all interested persons who appear.
5. That the (City) (Town) (Village) Clerk is hereby directed to issue public notice of the above described public hearing, to be published on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, and to secure publisher's affidavit certifying the advertisement of said hearing.
6. That the (City) (Town) (Village) Clerk is hereby directed no later than 10 days before the public hearing to mail by first class mail copies of the notice of hearing on the preliminary assessment roll to the owners of property listed thereon.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

FORM #8

(CITY) (TOWN) (VILLAGE) OF \_\_\_\_\_, N.C.

SHEET NO. \_\_\_\_\_

ASSESSMENT ROLL FOR STREET IMPROVEMENTS

ACCOUNT NO. \_\_\_\_\_

(Designate Improvements)

LOT NO. \_\_\_\_\_ BLOCK NO. \_\_\_\_\_

NAME \_\_\_\_\_

DATE \_\_\_\_\_, 20\_\_\_\_

ADDRESS \_\_\_\_\_

TRANSFERRED TO

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

DATE \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

| LOT NO. | BLOCK NO. | DESCRIPTION | BASIS ASSESSED | AMOUNT ASSESSED | PAYMENTS |        | DISTRIBUTION |          | PENALTY | UNPAID BALANCE |
|---------|-----------|-------------|----------------|-----------------|----------|--------|--------------|----------|---------|----------------|
|         |           |             |                |                 | DATE     | AMOUNT | PRINCIPAL    | INTEREST |         |                |
|         |           |             |                |                 |          |        |              |          |         |                |

FORM #9

NOTICE OF COMPLETION OF PRELIMINARY ASSESSMENT ROLL  
AND OF PUBLIC HEARING THEREON

The public will take notice that the preliminary assessment roll for the street improvement project on \_\_\_\_\_ Street between \_\_\_\_\_ Street and \_\_\_\_\_ Street, which was completed on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, has been prepared by the (City) (Town) (Village) Clerk. (Generally describe the nature of the improvement.) The preliminary assessment roll will be available for public inspection in the office of the (City) (Town) (Village) Clerk until the date set for the public hearing on the preliminary assessment roll (same date as below). The \_\_\_\_(Governing Body) will hold a public hearing at \_\_\_\_\_ (a.m.) (p.m.) at \_\_\_\_\_(place)\_\_\_\_\_ in the (City) (Town) (Village) of \_\_\_\_\_, North Carolina on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, for the purpose of hearing objections to the preliminary assessment roll from all interested persons who appear.

\_\_\_\_\_  
(City)(Town)(Village) Clerk

(This notice must be published at least 10 days before the date set for the hearing on the preliminary assessment roll.)

FORM #10

NOTICE OF PREPARATION OF PRELIMINARY ASSESSMENT ROLL  
AND  
PUBLIC HEARING

(A COPY OF THIS MUST BE MAILED TO EACH AFFECTED PROPERTY OWNER)

Notice shall be taken that the street improvement on \_\_\_\_\_  
Street between \_\_\_\_\_ Street and \_\_\_\_\_  
Street, as requested in a petition submitted by the owners of abutting properties on the \_\_\_\_\_  
day of \_\_\_\_\_, 20\_\_\_\_, and as ordered by Resolution of the \_\_\_\_\_ (Governing  
Body) \_\_\_\_\_ of the (City) (Town) (Village) of \_\_\_\_\_ duly passed on the  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, has been completed, and that the \_\_\_\_\_ (Governing  
Body) \_\_\_\_\_ has ascertained and determined the cost thereof. The \_\_\_\_\_ (Governing Body) \_\_\_\_\_ has  
caused to be prepared a Preliminary Assessment Roll showing each individual property  
owner's proportionate share of the cost of said improvement, and the said Preliminary  
Assessment Roll has been deposited in the office of the (City) (Town) (Village) Clerk for  
inspection by interested citizens. The amount of the assessment shown against your property is  
\$\_\_\_\_\_. The \_\_\_\_\_ (Governing Body) \_\_\_\_\_ will hold a public hearing at \_\_\_\_\_ (a.m.)  
(p.m.) in the \_\_\_\_\_ (place) \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, for the  
purpose of hearing objections with respect to the said Preliminary Assessment Roll.

\_\_\_\_\_  
(City)(Town)(Village) Clerk

(A copy of this notice must be mailed to each affected property owner at least 10 days before  
the hearing. Each notice must show amount assessed of the owner to which it is mailed.)



FORM #11

CERTIFICATE OF MAILING OF NOTICES OF PREPARATION OF PRELIMINARY ASSESSMENT ROLL AND PUBLIC HEARING TO PROPERTY OWNERS

TO THE HONORABLE MAYOR AND  (GOVERNING BODY)  OF THE (CITY) (TOWN) (VILLAGE) OF \_\_\_\_\_:

I, \_\_\_\_\_, (City) (Town) (Village) Clerk of the (City) (Town) (Village) of \_\_\_\_\_, North Carolina, do hereby certify that notices of the preparation of the preliminary assessment roll for the street improvement project on \_\_\_\_\_ Street between \_\_\_\_\_ Street and \_\_\_\_\_ Street and of the public hearing thereon, were mailed by first class mail on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, to the owners of the real property shown thereon, indicating to each such owner the amount of the assessment against such owner's property.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the (City) (Town) (Village) of \_\_\_\_\_, North Carolina, this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
(City)(Town)(Village) Clerk

FORM #12

RESOLUTION CONFIRMING ASSESSMENT ROLL  
AND LEVYING ASSESSMENTS

WHEREAS, the \_\_\_\_\_ (Governing Body) of the (City) (Town) (Village) of \_\_\_\_\_ has on this day held a public hearing, after due notice as required by law, on the Preliminary Assessment Roll for the improvement of \_\_\_\_\_ Street from \_\_\_\_\_ Street to \_\_\_\_\_ Street; and

WHEREAS, the \_\_\_\_\_ (Governing Body) has heard all those present who requested to be heard, and has found the said Assessment Roll to be proper and correct;

NOW, THEREFORE, BE IT RESOLVED by the \_\_\_\_\_ (Governing Body) of the (City) (Town) (Village) of \_\_\_\_\_ that:

1. The Assessment Roll for the improvement of \_\_\_\_\_ Street from \_\_\_\_\_ Street to \_\_\_\_\_ Street in the (City) (Town) (Village) of \_\_\_\_\_, North Carolina, is hereby declared to be correct, and is hereby confirmed in accordance with G.S. 160A-228.
2. The \_\_\_\_\_ (Governing Body) of the (City) (Town) (Village) of \_\_\_\_\_, pursuant to authority conferred by Chapter 160A, Article 10 of the General Statutes of North Carolina does hereby levy assessments as contained in the said Assessment Roll, as follows:

(List Assessments as they appear on Roll)

3. The (City) (Town) (Village) Clerk is hereby directed to deliver to the (City) (Town) (Village) Tax Collector the said Assessment Roll.
4. The (City) (Town) (Village) Tax Collector is hereby charged with the collection of the said assessments in accordance with the procedure established by law.
5. The (City) (Town) (Village) Clerk is hereby further directed to publish once on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, a notice of confirmation of the Assessment Roll, which notice shall set forth the terms of payment of the assessments, (with installment payments to become due and payable on succeeding due dates of property tax) (with the first installment payment to become due and payable on the 60th day following confirmation and the succeeding installments to become due and payable on the same date in succeeding years).

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

FORM #13

NOTICE OF CONFIRMATION OF ASSESSMENT ROLL AND LEVYING OF  
ASSESSMENTS

(To be published after twenty days from confirmation)

The public will take notice that the Assessment Roll for the improvement of \_\_\_\_\_ Street from \_\_\_\_\_ Street to \_\_\_\_\_ Street was duly confirmed by the \_\_\_\_\_ (Governing Body) of the (City) (Town) (Village) of \_\_\_\_\_, and the assessments therein contained duly levied, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ (time).

Any assessments contained in said Assessment Roll may be paid in cash, without interest, to the Tax Collector of the (City) (Town) (Village) of \_\_\_\_\_ prior to the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.\* or any property owner may elect to pay the assessment in \_\_\_\_\_ equal annual installments bearing interest at the rate of \_\_\_\_\_ percent per annum, (each of said installments due and payable with interest on each of the \_\_\_\_\_ succeeding due dates of property taxes) (the first installment with interest due and payable on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, [the 60th day after the date of confirmation] and the succeeding installments with interest due and payable on the same date in each succeeding year until the assessment is paid in full). Assessments paid in full prior to the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, will be subject to the following discount (insert discount schedule if one has been adopted).

\_\_\_\_\_  
(City)(Town)(Village) Clerk

\*This date must be the 30<sup>th</sup> day following the publication of this notice.

(This notice must be published after the 20<sup>th</sup> day following confirmation and the date for payment in full without interest must be the 30<sup>th</sup> day following the date of publication of this notice.)

FORM #14

(CITY)(TOWN)(VILLAGE) OF \_\_\_\_\_,  
NORTH CAROLINA  
RECEIPT FOR PREPAYMENT OF SPECIAL ASSESSMENT

Received of \_\_\_\_\_, \$ \_\_\_\_\_, as a prepayment on a special assessment for street improvements to be levied on properties abutting on \_\_\_\_\_ Street, in accordance with a Resolution of the (Governing Body) dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, for LOT NO. \_\_\_\_\_, BLOCK NO. \_\_\_\_\_. This is a preliminary settlement and is subject to adjustment and final settlement upon determination of the total cost of the project, excepting costs incurred at street intersections, and an accurate determination of the cost per parcel of property. Adjustments will be made as soon as possible after completion of the project. This is not a final receipt for the special assessment upon the above described lot.

\_\_\_\_\_  
(Signature of Clerk or Finance Officer)

\_\_\_\_\_  
(Date)