

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

**SESSION LAW 2007-161  
HOUSE BILL 942**

**AN ACT AUTHORIZING THE TOWN OF OAK ISLAND TO LEVY SPECIAL ASSESSMENTS TO MEET THE COST OF THE LOCAL SHARE OF CONSTRUCTING BEACH NOURISHMENT PROJECTS PRIOR TO THE CONSTRUCTION OF THE PROJECTS.**

Whereas, the Town of Oak Island has a need to construct beach nourishment projects for the health, safety, and welfare of the Oak Island community; and

Whereas, the Town does not have the funds on hand needed to build the beach nourishment projects; and

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

The General Assembly of North Carolina enacts:

**SECTION 1.** The Town Council of the Town of Oak Island may levy special assessments to meet the estimated costs of beach nourishment projects at least 30 days following the initiation of the assessment process.

**SECTION 2.** The Town Council of the Town of Oak Island 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 four years 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 four years from the date the assessment roll is confirmed, all assessments for the purpose of meeting the cost of constructing beach nourishment projects paid to the Town of Oak Island 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 beach nourishment projects.

**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 beach nourishment projects 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 3<sup>rd</sup> day of July, 2007.

s/ Beverly E. Perdue  
President of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

**SESSION LAW 2008-115  
HOUSE BILL 2756**

AN ACT TO ALLOW THE TOWN OF OAK ISLAND TO MAKE EQUAL ASSESSMENTS FOR EACH LOT WITHIN THE TOWN WHICH BENEFITS FROM BEACH EROSION OR FLOOD AND HURRICANE PROTECTION WORKS PROJECTS UNDERTAKEN BY THE TOWN.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 160A-238 reads as rewritten:

**"§ 160A-238. Authority to make assessments for beach erosion control and flood and hurricane protection works.**

A city may make special assessments, according to the procedures of this Article, against benefited property within the city for all or part of the costs of acquiring, constructing, reconstructing, extending, or otherwise building or improving beach erosion control or flood and hurricane protection works. Assessments for these projects may be made on the basis of:

- (1) The frontage abutting on the project, at an equal rate per foot of frontage; or
- (2) The frontage abutting on a beach or shoreline protected or benefited by the project, at an equal rate per foot of frontage; or
- (3) The area of land benefited by the project, at an equal rate per unit of area; or
- (4) The valuation of land benefited by the project, being the value of the land without improvements as shown on the tax records of the county, at an equal rate per dollar of valuation; or
- (4a) The number of lots served, or subject to being served, at an equal rate per lot; or
- (5) A combination of two or more of these bases.

Whenever the basis selected for assessment is either area or valuation, the council shall provide for the laying out of one or more benefit zones according to the distance from the shoreline, the distance from the project, the elevation of the land, or other relevant factors. If more than one benefit zone is established, the council shall establish differing rates of assessment to apply uniformly throughout each benefit zone."

**SECTION 2.** This act applies to the Town of Oak Island 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