

**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 17th day of July, 2008.

s/ Beverly E. Perdue
President of the Senate

s/ Joe Hackney
Speaker of the House of Representatives