

STREET ASSESSMENT POLICY

Revised as of June 2009



PROCEDURES TO BE FOLLOWED FOR
STREET OR SIDEWALK SPECIAL ASSESSMENTS

Generally, before a street or sidewalk special assessment project can be undertaken, a petition must be received from the property owners to be assessed. The general standards for a petition are located at N.C. Gen. Stat. § 160A-217. There are some circumstances, however, where a special assessment project may be undertaken without a petition. Those circumstances are described in detail in Article 5 of the Town Charter and more briefly below.

I. Street and Sidewalk Special Assessments Without A Petition

- A. The Board of Aldermen may levy special assessments for streets and sidewalk improvements without first receiving a petition from the Property Owners to be assessed in the following two cases:
 - (1) Unpaved streets that connect two paved streets; and
 - (2) Unpaved extensions of streets that are partially paved.
- B. The Board of Aldermen may levy special assessments for sidewalk improvements without first receiving a petition from the Property Owners to be assessed in those portions of the following streets that are located within the Town's business or industrial zoning districts: Main Street, Weaver Street, Greensboro Street and Merritt Mill Road.

II. Street and Sidewalk Special Assessments With A Petition

A. Unpaved Streets

Except as provided in paragraph I. above, before the Town can levy a special assessment for street or sidewalk improvements on unpaved streets, the Town must receive a petition for the improvements signed by at least:

- (1) A majority in number of the owners of property to be assessed who reside on that street, who must represent at least a majority of all the lineal feet of frontage on the street to be improved that is owned by persons who reside on that street; or
- (2) A majority in number of the owners of property to be assessed, who must represent at least a majority of all the lineal feet of frontage of the lands abutting on the street or portion thereof to be improved.

B. Paved Streets

Except as provided in paragraph I. above, before the Town can levy a special assessment for street or sidewalk improvements on paved streets, it must receive a petition for the improvements signed by at least a majority in number of the owners of property to be assessed, who must represent at least a majority of all the lineal feet of frontage of the lands abutting on the street or portion thereof to be improved.

C. The Petition

When a person seeks a petition, the Town Clerk completes the tax map and lot owner blanks on the petition form, using the most recent tax records available in the Orange County Tax Office. The petition, together with the cover memorandum from the Town Manager and the “Notice to Petitioners”, attached hereto and collectively referred to as Form #1) are then delivered to the person making the request.

When a completed petition is received, the Town Clerk reviews it to determine its sufficiency. If there has been an intervening property tax listing period between the time a petition is requested and the time it is returned, then the Town Clerk re-checks the names of the owners who have signed the petition against the most recent county tax records. If a petition is inadequate, it is returned, with an explanation, to its sponsor. If the petition is sufficient in all respects, the Town Clerk certifies this fact to the Board of Aldermen (Form #2) and forwards the petition and certificate to the Public Works Staff.

III. Procedures That Apply to All Street And Sidewalk Special Assessments

The following information applies to all street and sidewalk special assessments, regardless of whether a petition was required or not.

- A. After receiving a recommendation of the Public Works Staff and determining that funds are available to complete the project, the Board of Aldermen may adopt a preliminary assessment resolution declaring its intent to undertake the project (Form #3). This resolution sets a public hearing on the matters contained therein, which hearing must be not less than three (3) nor more than ten (10) weeks from the date the resolution is adopted.
- B. Prior to any public hearing on any resurfacing or sidewalk construction, the Town shall indicate through adequate visible markers the extent of the improvements to be made should it be proposed that such improvements, whether sidewalk or road resurfacing, extend beyond the road surface. In addition, petitioners shall also be given adequate opportunity, before the public hearing to determine if the improvement project shall be undertaken, to know how much right-of-way, if any, will be needed to be acquired to make the necessary improvements.
- C. The Town Clerk causes a notice of the public hearing on the preliminary assessment resolution to be published once in the newspaper at least ten (10) days before the date of the hearing. This notice contains the information indicated in Form #4. The Town Clerk obtains and keeps on file a publisher’s certificate of publication of this notice.
- D. The Town Clerk also sends by first-class mail a copy of the preliminary assessment resolution to the owners of property abutting the improvement as shown on the most recent Orange County tax records. This notice is mailed at least ten (10) days before the date of the hearing. The Town Clerk then certifies to the Board of Aldermen that such notices were properly mailed (Form # 5).
- E. The Board of Aldermen holds a public hearing on the proposed project and thereafter may adopt a resolution (Form #6) declaring that the project be undertaken.

- F. The work on the project is then undertaken and accomplished either by Town crews or by contract awarded in accordance with the bid requirements set forth in the General Statutes.
- G. At the completion of the work, the Town Clerk calculates the total cost of the project in consultation with the Director of Public Works and the Town Finance Officer. Included in this calculation are legal fees, engineering fees, interest paid during construction, right-of-way acquisition costs, mailing and publication costs incurred for notices and resolutions, all construction costs (except the cost of paving at street intersections), and any other costs associated with the completion of the project.
- H. The Board of Aldermen adopts a resolution declaring the costs of the project as determined by the Town Clerk, ordering the preparation of a preliminary assessment roll and setting a public hearing on the assessment roll (Form # 7).
- I. The Town Clerk prepares a preliminary assessment roll containing the information indicated in Form # 8. A map prepared from the tax maps and showing the area abutting the improvements is attached to this preliminary assessment roll. The assessment roll and attached map are made available for public inspection at least ten (10) days before the date of the public hearing on the assessment roll.
- J. The Town Clerk causes a notice of the completion of the preliminary assessment roll and of a public hearing thereon to be published once in the local newspaper at least ten (10) days before the date of the public hearing (Form # 9). The Town Clerk obtains and keeps on file a publisher's certificate of publication of this notice.
- K. The Town Clerk also sends by first-class mail both a notice of completion of the preliminary assessment roll and a notice of a public hearing thereon to the property owners listed on the preliminary assessment resolution. This notice contains the information indicated in Form # 10 and is sent at least ten (10) days before the date of the hearing. The Town Clerk then certifies to the Board of Aldermen that such notices were properly mailed (Form # 11).
- L. The Board of Aldermen holds a public hearing on the assessment roll and either confirms it or modifies it in accordance with G.S. 160A-228. If it chooses to confirm the assessment roll, the Board of Aldermen adopts a resolution similar to that shown in Form # 12. The Town Clerk enters into the minutes the date, hour, and minute of confirmation.
- M. After the expiration of twenty (20) days from the confirmation of the assessment roll, the Town Clerk causes a notice of confirmation of the assessment roll and levying of assessments (Form # 13) to be published once in the local newspaper. The Town Clerk obtains and keeps on file a publisher's certificate of publication of this notice.
- N. On or before the date that the notice of assessment roll confirmation is published, the Town Clerk sends by first-class mail to the property owners whose names appear on the assessment roll a letter, under the signature of the Town Finance Officer, setting forth the payment options for the special assessments. This letter contains the information indicated in Form # 14. The Town Clerk furnishes the Town Finance Officer with a copy of the letter sent to each property owner.
- O. If a property owner elects the installment payment method, the Town shall send an annual statement for the assessment payment coming due.

- P. If at any time an assessment account becomes delinquent, the Town Finance Officer writes the owner of the property with respect to which the assessment payment is overdue and requests that the account be brought up to date. Under G.S. 160A-233(b) when a person become delinquent the entire amount due is accelerated (i.e. it becomes immediately due and payable) unless the Board of Aldermen waives acceleration. If the account remains delinquent, the Town Finance Officer notifies the Town Attorney for further proceedings.
- Q. The Street Assessment Policy was amended and approved by the Board of Aldermen on October 3, 2006 to waive acceleration and authorize staff to establish an alternative payment arrangement with any person who is currently delinquent in making street assessment payments. The alternative payment arrangement may include annual, semi-annual, quarterly, or monthly payments, but the plan may not exceed more than forty-eight (48) installment payments. Annual interest at the rate of eight percent (8%) shall accrue on the unpaid principal balance.
- R. If a property owner elects an alternative repayment plan of either semi-annual, quarterly, or monthly, the Town Finance Officer will provide an amortization schedule detailing the repayment plan. Payments are due according to the amortization schedule.
- S. On January 16, 2007 the Board of Aldermen approved a proposed charter amendment that provided greater flexibility in the repayment of special assessments and the collection of delinquent special assessment payments. The proposed charter amendment authorizes the Board to provide for annual, semi-annual, quarterly, or monthly installments. The amendment also provides that the Board may authorize the manager to waive automatic acceleration of the remaining assessments when a property owner becomes delinquent in the payment of the installments. Finally, the amendment authorizes the town to collect delinquent assessments using any of the alternatives available for the collection of property taxes, including attachment and garnishment, rather than being limited to the more extreme remedy of foreclosure. This charter amendment was brought to the North Carolina General Assembly on January 24, 2007. On July 26, 2007 the General Assembly of North Carolina passed S. L. 2007-266 that allowed the Town of Carrboro to amend its charter.
- T. General Statute 105-349 requires that a local government appoint a tax collector prior to collecting taxes. However, the statute is not clear whether the Town must appoint a collector before collecting delinquent special assessment payments. On May 20, 2008 the Board of Aldermen approved a resolution authorizing the Town Manager or the Manager's designee to take certain actions regarding special assessment payments and appointing a Special Collector. The sole purpose of the office of the Special Collector is to collect delinquent special assessment payments. The Finance Officer of the Town of Carrboro shall serve as the Special Collector for the Town.

NOTICE TO PETITIONERS

BEFORE YOU SIGN THIS PETITION, it is requested that you do the following:

1. **READ** this petition and all other accompanying information thoroughly so that you will understand just what you are signing and what it will mean to you.
1. **CHECK** your deed and see that the frontage checks with the distance shown on the petition. If there is a discrepancy, put the frontage your deed calls for in the space provided on the petition form opposite your lot number as shown on the petition.
3. **SIGN** the petition in the same manner as your deed reads. In case of co-ownership as in the case of man and wife, both parties must sign.
4. If you are signing for a corporation, remember that the president (or vice-president) must sign and the corporate seal must be affixed and attested by the secretary (or assistant secretary).
5. Be sure that your signature is correct before the petition leaves you. Incorrect signatures cannot be counted in the percentage and this may cause the petition to be delayed in its presentation to the Board of Aldermen for consideration.
6. The names of the property owners listed on the petition are not guaranteed to be correct, and there may be errors. Every attempt has been made to get the correct owner's name without a time-consuming title search. The correct owner should sign the petition opposite the lot number shown on the petition.
7. If you have any questions or want more information about this petition, please contact the Director of Public Works, who will make every effort to answer your questions and give you the requested information.
8. Any estimate of cost given you is not to be considered as a maximum or minimum cost. A close estimate will be impossible to make until such time as the detail plans of the improvements desired are completed, and this work will not be done until after the petition has been approved by the Board of Aldermen. Any costs given at this time are only estimates, given so that you will have an idea of what the proposed improvement will cost.
9. Prior to any public hearing on any resurfacing or sidewalk construction, should the Town propose to extend road resurfacing beyond the existing road surface, the Town shall indicate through adequate visible markers the extent of such improvements. In addition, petitioners shall also be given adequate opportunity, before the public hearing to determine if the improvement project shall be undertaken, to know how much right-of-way, if any, will be needed to be acquired to make the necessary improvements.

-----PLEASE READ THIS BEFORE SIGNING PETITION -----

**PETITION FOR LOCAL IMPROVEMENTS
IN THE
TOWN OF CARRBORO NORTH CAROLINA**

STREET INCLUDED IN THIS PETITION

	From		To	
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PETITION FORM REQUESTED BY

NAME:	
ADDRESS:	

This is to certify that the attached petition was filed in Office of the Town Clerk this ____ day of _____, 200__.

Town Clerk

PETITION FOR LOCAL IMPROVEMENTS

TO THE BOARD OF ALDERMEN OF THE TOWN OF CARRBORO:

- A. We, the undersigned property owners, owning land abutting upon the street identified below, hereby petition the Board of Aldermen, pursuant to the provisions of Article 10 of Chapter 160A of the North Carolina General Statutes or the Town Charter, to make improvements described below upon the indicated street or part thereof.
- B. The street or part thereof desired to be improved is:

that part of

From

To

- C. With respect to the improvements petitioned for, we request:

ITEMS
INCLUDED:

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1. **Curbs, gutters and drains improvements:** That curbs, gutters, and drains be constructed and installed on the street or part thereof named in paragraph B within the limits defined in said paragraph; such curbs and gutters to be Standard Curbs and Gutters as approved by the Board of Aldermen, and such improvements also to include necessary grading and construction of the necessary drains (storm sewers, laterals, inlets and manholes) as determined by the Board of Aldermen and the doing of all other work incidental to the construction and installation of curbs, gutters and drains.
2. **Street Paving Improvement:** That the street or part thereof named in paragraph B be paved with an asphaltic surface not less than two (2) inches thick laid on a stabilized base of crushed stone or gravel of necessary thickness as determined by the Board of Aldermen, such street paving improvement to include grading and the construction of drains (storm sewers, laterals, inlets and manholes) and all other work incidental to said paving, as well as the laying of necessary gas, or sewer mains with abutting property as may be designated and determined by the Board of Aldermen.
3. **Sidewalk Improvements:** That standard concrete sidewalks, as approved by the Board of Aldermen, be laid on both sides of the street or part thereof named in paragraph B, unless only one side of the street is hereinafter designated in this section; such sidewalk improvement to include necessary grading and all other work incidental to the construction of sidewalk improvements;

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 side only.

- D. Pursuant to the assessment policy of the Town of Carrboro, we petition and request the Board of Aldermen to levy a special assessment against property benefited by the improvements in an amount equal to fifty (50%) percent of the total cost of the improvements (not including the costs of paving at street intersections). We understand that, in accordance with the Town's assessment policy, individual assessments will be made according to the frontage abutting on a project, at an equal rate per foot of frontage (except that, when a project is undertaken along two (2) sides of a corner lot, seventy-five (75%) of the frontage of the shorter side of such lot, up to a maximum of one hundred-twenty-five (125), shall be exempt from assessment).
- E. It is understood that when street improvements are requested and utility mains are already located in the street (such as water, sewer, gas, electricity, and telephone mains, lines or pipes), the Board of Aldermen may require that lateral connections be made from the mains to abutting property before the street is paved so that the pavement need not be broken at a later time to make these connections. The expense of these connections will be borne by the benefited property owners.
- F. The Town shall make every effort to accommodate and save trees, shrubs, flowers, fences and walls attached to the land, which fall in line with planned improvements within the right-of-way by planning improvements around such landscape features. If the Town makes this effort but can not save these trees, shrubs, flowers, fences and walls, then the property owner shall be given reasonable notice and sufficient time before construction is begun to transplant or move such trees, shrubs, flowers, fences or walls attached to the land from the area's improvements.

(Note: Lot numbers below refer to lots as shown on the Orange County Tax Maps)

Lot Identification			Name and Mailing Address of Lot Owners	Signature(s) of Lot Owner(s)	Does Owner Reside on Street	Front Footage
Tax Map	Block	Lot				

Lot Identification			Name and Mailing Address of Lot Owners	Signature(s) of Lot Owner(s)	Does Owner Reside on Street	Front Footage
Tax Map	Block	Lot				

FORM # 1

TO: Persons Requesting Petitions for Street Improvements

FROM: Town Manager, Town of Carrboro

In order that this petition may meet the requirements for approval by the Board of Aldermen, it must be signed by either:

- (i) (For improvements to paved or unpaved streets) a majority in number of owners of property to be assessed, who must represent at least a majority of all the lineal feet of frontage of the lands abutting on the street or portion thereof to be improved; or
- (ii) (For improvements to unpaved streets) a majority in number of the owners of property to be assessed who reside on that street, who must represent at least a majority of all the lineal feet of frontage on the street to be improved that is owned by persons who reside on that street.

The law requires the Town to notify all affected property owners that the Town is considering a special assessments project and to give all such persons an opportunity to appear at a public hearing on the project before it is undertaken. This public hearing will be set after a properly completed petition is presented to the Town. However, in the past some property owners have become upset because they were not contacted when the petition was circulated and learned of the project for the first time when notified by the Town of the public hearing. Therefore, as a gesture of neighborhood courtesy and consideration, the Board of Aldermen requests that you contact all property owners that will be affected by this petition so that they will know that there will possibly be some future improvements made and that they will be responsible for a share of the costs. It is believed that by doing this, there will be less possibility of ill feelings between neighbors and between the citizens and your Town government.

FORM #2

CERTIFICATE AS TO SUFFICIENCY OF PETITION FOR STREET IMPROVEMENTS

TO THE HONORABLE MAYOR AND BOARD OF ALDERMEN OF THE TOWN OF CARRBORO:

I, _____, Town Clerk of the Town of Carrboro, North Carolina, do hereby certify that the attached petition of property owners for the improvement of _____ Street from _____ Street to _____ Street was presented to me on the ____ day of _____, 20____; that I have investigated the sufficiency of the petition; and that the result of my investigation is as follows:

- * The total number of owners of property abutting the above named street or part thereof who reside on such street is _____. The number of said owners who signed the petition is _____, a majority.
- * The total number of lineal feet of frontage on the street to be improved that is owned by person who resides on that street is _____. The number of said lineal feet of frontage owned by persons who signed the petition is _____, a majority.
- ** The total number of owners of property abutting the above named street or part thereof is _____. The number of said owners who signed the petition is _____, a majority.
- ** The total number of lineal feet of frontage on the street to be improved is _____. The number of said lineal feet of frontage owned by persons who signed the petition is _____, a majority.
- * Petitions under Special Legislation
- ** Petitions under General Law

The persons referred to above as owners are those persons who have listed the respective properties for ad valorem taxation according to the most recent records available from Orange County.

I find that the petition is in all respects sufficient and meets all the requirements of law.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Carrboro, North Carolina, this the ____ day of _____, 20____.

Town Clerk

FORM #3

The following resolution was introduced by Alderman _____ and duly seconded by Alderman _____

**PRELIMINARY RESOLUTION STATING THE BOARD'S INTENT
TO CONSIDER UNDERTAKING A
(STREET PAVING. SIDEWALKS IMPROVEMENT. ETC.)
PROJECT FINANCED IN PART BY SPECIAL ASSESSMENT**

Include here appropriate WHEREAS clauses setting forth the background leading up to this resolution. Several examples follow:

Example 1. Street improvements upon a petition.

WHEREAS, the Town has received a petition requesting that _____ Street between _____ and _____ be improved in the following manner: _____ and;

WHEREAS, the Town Clerk has certified to this Board that said petition is sufficient in all respects, the same having been duly signed by [at least a majority in number of the owners of property abutting the street to be improved who reside on that street, who own at least a majority of the lineal feet of frontage on the street to be improved that is owned by persons who reside on that street; or at least a majority in number of the owners of property abutting the street to be improved, who own at least a majority of the lineal feet of frontage on the street to be improved.

Example 2. Street improvements without a petition.

WHEREAS, the Town has received a request or is otherwise considering a proposal to make the following improvements to _____ Street between _____ and _____: (here list improvements); and

WHEREAS, the above-described street, or portion thereof, is [an unpaved street that connects to paved streets] [an unpaved extension of a street that is partially paved], and Section 5-1 of the Town Charter authorizes such improvements to be constructed pursuant to a special assessment procedure without a petition of adjoining owners.

Example 3. Sidewalk improvements without a petition.

WHEREAS, the Town has received a request or is otherwise considering a proposal to make the following sidewalk improvements to _____ Street between _____ and _____: (here list improvements); and

WHEREAS, Section 5-2 of the Town Charter authorizes such improvements to be constructed pursuant to a special assessment procedure without a petition of adjoining property owners;

NOW THEREFORE, THE BOARD OF ALDERMEN OF THE TOWN OF CARRBORO RESOLVES:

Section 1. The Board hereby expressed its intent to (here described proposed project including nature and location thereto);

Section 2. Fifty (50%) percent of the total cost of this improvement (not including the costs of paving at street intersections) shall be assessed against properties that abut the _____ improvements at an equal rate per foot of frontage. However, when a project is undertaken along two (2) sides of a corner lot, seventy-five percent (75%) of the frontage of the shorter side of such lot, up to a maximum of one hundred twenty-five (125), shall be exempt from assessment.

Section 3. The owners of property assessed shall, within thirty (30) days after publication of the notice that the assessment roll has been confirmed, pay the full amount of the assessment in cash, notify the Town of their election to pay the assessed amount in five (5) annual installments with interest at the rate of eight (8%) percent on the unpaid principal amount, or notify the Town of their election to use an alternative repayment plan to be designed by the Town in consultation with the property owner.

If payment on an annual installment basis is chosen, the first installment with interest shall become due and payable on the date when property taxes are due and payable (September 1), and one subsequent installment and interest shall be due and payable on the same date in each succeeding year until the assessment is paid in full. If an alternative repayment plan is chosen, the Town Manager or the Manager's designee shall establish the terms of the plan, and the first installment, with interest, shall become due and payable in accordance to the amortization schedule provided by the Town. The alternative repayment plan will not exceed more than forty-eight (48) installment payments with an annual interest rate of eight (8%) percent on the unpaid principal balance. Further, the Town Manager or the Manager's designee is authorized to waive the automatic acceleration of delinquent payments.

Should the owner become delinquent with repayment, the Town shall pursue the collection of the funds.

Section 4. A public hearing on all matters covered by this resolution shall be held on the _____ day of _____, 20____ at ____ p.m. in the Carrboro Town Hall, 301 West Main Street, Carrboro, North Carolina.

The foregoing resolution having been submitted to a vote received the following vote and was duly adopted this _____ day of _____, 20____

AYES:

NOES:

ABSENT OR EXCUSED:

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, sidewalk, etc.] improvements project on _____ Street between _____ and _____ was adopted by the Board of Aldermen of the Town of Carrboro, North Carolina on the _____ day of _____, 20____. The nature of the improvements is [standard street paving, sidewalks, curb and gutter, etc.].

The Board of Aldermen will hold a public hearing at _____ p.m. at the Town Hall, 301 West Main Street, in the Town of Carrboro, 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.

FORM # 5

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

TO THE HONORABLE MAYOR AND BOARD OF ALDERMEN OF THE TOWN OF CARRBORO:

I, _____, Town Clerk of the Town of Carrboro, North Carolina, do hereby certify that copies of the preliminary assessment resolution adopted on the day of _____, 20 ____ pertaining to the proposed 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 as shown on the most recent records on file in the Orange County property tax office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Carrboro, North Carolina, this _____ day of _____, 20____.

Town Clerk

FORM #6

The foregoing resolution was introduced by Alderman _____ and duly seconded by Alderman _____.

A RESOLUTION DIRECTING THAT THE _____ STREET
IMPROVEMENT PROJECT BE UNDERTAKEN

WHEREAS, [include here WHEREAS clauses similar to those in the preliminary assessment resolution] ; and

WHEREAS, a preliminary assessment resolution has been adopted by the Board and a public hearing duly held thereon;

NOW, THEREFORE, THE BOARD OF ALDERMEN OF THE TOWN OF CARRBORO RESOLVES:

Section 1. The manager shall proceed with the following _____ improvement project as provided by law: [here describe the nature and location of improvements].

Section 2. Fifty (50%) percent of the total cost of this improvement (not including the costs of paving at street intersections) shall be assessed against the properties that abut the _____ improvements at an equal rate per foot of frontage. However, when a project is undertaken along two (2) sides of a corner lot, 75% of the frontage of the shorter side of such lot, up to a maximum of one hundred twenty-five (125) feet, shall be exempt from assessment.

Section 3. The owners of property assessed shall, within thirty (30) days after publication of the notice that the assessment roll has been confirmed, pay the full amount of the assessment in cash, notify the Town of their election to pay the assessed amount in five (5) annual installments with interest at the rate of eight (8%) percent on the unpaid principal amount, or notify the Town of their election to use an alternative repayment plan to be designed by the Town in consultation with the property owner.

If payment on an annual installment basis is chosen, the first installment with interest shall become due and payable on the date when property taxes are due and payable (September 1), and one subsequent installment and interest shall be due and payable on the same date in each succeeding year until the assessment is paid in full. If an alternative repayment plan is chosen, the Town Manager or the Manager's designee shall establish the terms of the plan, and the first installment, with interest, shall become due and payable in accordance to the amortization schedule provided by the Town. The alternative repayment plan will not exceed more than forty-eight (48) installment payments with an annual interest rate of eight (8%) percent on the unpaid principal balance. Further, the Town Manager or the Manager's designee is authorized to waive the automatic acceleration of delinquent payments.

Should the owner become delinquent with repayment, the Town shall pursue the collection of the funds. The foregoing resolution having been submitted to a vote received the following vote was duly adopted this _____ day of _____, 20 ____.

AYES:

NOES:

ABSENT OR EXCUSED:

FORM # 7

The following resolution was introduced by Alderman _____ and duly seconded by Alderman _____.

A RESOLUTION DECLARING THE COST OF THE _____ IMPROVEMENT PROJECT, ORDERING THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL, AND SETTING A PUBLIC HEARING ON SUCH ASSESSMENT ROLL

[Include appropriate WHEREAS clauses in addition to the one that follows, setting forth background; see Forms #3 and #6.]

WHEREAS, this Board adopted a resolution on the _____ day of _____, 20____ directing that this project be undertaken, and the project has been completed in accordance with that resolution;

NOW, THEREFORE, THE BOARD OF ALDERMEN OF THE TOWN OF CARRBORO RESOLVES:

Section 1. 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 is hereby declared to be \$ _____.

Section 2. The Town 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 the improvement. The assessment roll shall be made available for public inspection in the Town Clerk's office at least ten (10) days before the date of the public hearing set forth below and shall remain so available until after the public hearing.

Section 3. The Board of Aldermen will hold a public hearing on the preliminary assessment roll on the _____ day of _____, 20____, at p.m. in the Town Hall, Carrboro, North Carolina for the purpose of hearing all interested persons who appear.

Section 4. A 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 Town Clerk's office and stating the time and place for a hearing on such assessment roll shall be published by the Town Clerk in the local newspaper at least ten (10) days before the date set for the public hearing.

Section 5. Not later than ten (10) days before the date set for the public hearing, the Town Clerk shall also send by first class mail a notice of the public hearing on the preliminary assessment resolution to the property owners listed on such resolution. The notice shall state the date, time, and place of the hearing, not the availability of the preliminary assessment resolution for inspection in the Town Clerk's office, and state the amount of the assessment against the property of the owner as shown on such assessment roll. The Town Clerk shall file with the Board of Aldermen a certificate stating that the notices were mailed in accordance with this section.

The foregoing resolution having been submitted to a vote received the following vote and was duly adopted this _____ day of _____, 20____.

AYES:

NOES:

ABSENT OR EXCUSED:

FORM #8

(PRELIMINARY/FINAL ASSESSMENT ROLL

Project Description:

[Attach map of the assessment area that shows each assessed property.]

Basis for Assessment:

Frontage abutting on the project at an equal rate per foot of frontage except that, to the extent the above-described was undertaken along two sides of a corner lot, 75% of the frontage of the shorter side of such lot, up to a maximum of 125 feet, is exempt from assessment.

Terms of Payment for Assessment(s):

The owners of property assessed shall, within thirty (30) days after publication of the notice that the assessment roll has been confirmed, pay the full amount of the assessment in cash, notify the Town of their election to pay the assessed amount in five (5) annual installments with interest at the rate of eight (8%) percent on the unpaid principal amount, or notify the Town of their election to use an alternative repayment plan to be designed by the Town in consultation with the property owner. If payment on an annual installment basis is chosen, the first installment shall become due and payable on the date when property taxes are due and payable (September 1), and one subsequent installment and interest shall be due and payable on the same date in each succeeding year until the assessment is paid in full. If an alternative repayment plan is chosen, the Town Manager or the Manager's designee shall establish the terms of the plan, and the first installment, with interest, shall become due and payable in accordance to the amortization schedule provided by the Town. The alternative repayment plan will not exceed more than forty-eight (48) installment payments with an annual interest rate of eight (8%) percent on the unpaid principal balance. Further, the Town Manager or the Manager's designee is authorized to waive the automatic acceleration of delinquent payments. Should the owner become delinquent with repayment, the Town shall pursue the collection of the funds. For more information, contact the Town Finance Officer.

Name & Mailing Address of Lot Owners	Lot Identification Tax Map Block Lot	Total Front Footage Assessed	Assessment Based on \$ _____ Per Foot \$ _____
_____	____ _	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

_____	_____	_____	_____	_____	\$ _____

_____	_____	_____	_____	_____	\$ _____

FORM # 9

**NOTICE OF COMPLETION OF PRELIMINARY ASSESSMENT ROLL
AND OF PUBLIC HEARING THRON**

(To be published in newspaper at least ten (10) days before date of public hearing).

The public will take notice that the improvement project on _____ Street between
_____ Street and _____ Street has been completed. This
improvement consisted of: _____ (describe
briefly). The Town Clerk has prepared a preliminary assessment roll for this project and this assessment roll
will be available for public inspection in the office of the Town Clerk until the date of the public hearing set
forth below.

The Carrboro Board of Aldermen will hold a public hearing on the day of _____, 20__
at ____p.m. in the Town Hall, Carrboro, North Carolina, for the purpose of hearing objections to the
preliminary assessment roll from all interested persons who appear.

FORM #10

TO: (Name and Address of Property Owner as shown on Preliminary Assessment Roll)

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

(To be sent to all persons whose names appear on the preliminary assessment roll.)

Please take notice that the improvement project on _____ Street between _____ Street
and _____ Street has been completed. This improvement consisted of: _____
_____ (describe improvement briefly)

This project was undertaken pursuant to a resolution adopted by the Carrboro Board of Aldermen on the day of _____, 20____, following a public hearing of which all affected property owners were notified in writing.

The Board of Aldermen has ascertained and determined the cost of this project and has directed the Town Clerk to prepare a preliminary assessment roll showing each individual property owner's proportionate share of the cost of this improvement. This assessment roll has been completed and will be available for public inspection in the office of the Town Clerk until the date of the public hearing set forth. The amount of the assessment applicable to your property, as shown on the assessment roll, is indicated below.

The Carrboro Board of Aldermen will hold a public hearing on the day of _____, 20____ at _____ p.m. in the Town Hall, Carrboro, North Carolina for the purpose of hearing comments on or objections to the preliminary assessment roll from all interested person who appear.

Description of Lot				Total Front Footage Assessed		Assessment (based on \$ per foot)

Description of Lot				Total Front Footage Assessed		Assessment (based on \$ per foot)

FORM #11

**CERTIFICATE SHOWING NOTICES OF THE HEARING ON
PRELIMINARY ASSESSMENT ROLL WERE MAILED TO OWNERS OF
PROPERTY SHOWN ON THE ROLL**

**TO: THE HONORABLE MAYOR AND BOARD OF ALDERMEN OF THE TOWN OF
CARRBORO:**

I, _____, Town Clerk of the Town of Carrboro, North Carolina, do hereby certify
that notices of the preliminary assessment roll and a hearing thereon with respect to the _____
improvement project on _____ Street between _____ Street and _____
_____ Street, were mailed by first class mail on the _____ day of _____,
20 __, to the owners of the property shown on the preliminary assessment roll.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Carrboro, North
Carolina, this _____ day of _____, 20____.

Town Clerk

FORM #12

The following resolution was introduced by Alderman _____ and duly seconded by Alderman _____.

**A RESOLUTION CONFIRMING THE ASSESSMENT ROLL AND LEVYING
ASSESSMENTS WITH RESPECT TO THE
_____ STREET IMPROVEMENT PROJECT**

WHEREAS, the Board of Aldermen of the Town of Carrboro has on this day held a public hearing, after due notice as required by law, on the assessment roll for the improvement project on _____ Street between _____ Street and _____ Street; and

WHEREAS, the Board of Aldermen has heard all those present who requested to be heard, and has found the said assessment roll to be proper and correct;

NOW, THEREFORE, THE BOARD OF ALDERMEN OF THE TOWN OF CARRBORO RESOLVES:

Section 1. The assessment roll for the _____ improvement project on _____ Street between _____ Street and _____ Street, in the Town of Carrboro, North Carolina, is hereby declared to be correct, and is hereby confirmed in accordance with G.S. 160A-228.

Section 2. The Board of Aldermen does hereby levy assessments as contained in the final assessment roll dated _____ (a copy of which is attached to and incorporated into this resolution), in the sum total of \$ _____.

Section 3. The Town Clerk is hereby directed to deliver the final assessment roll to the Town Finance Officer.

Section 4. The Town Finance Officer is hereby charged with the collection of the said assessments in accordance with the procedures established by G.S. 160A-232 and 233.

Section 5. After the expiration of twenty (20) days from the date of adoption of this resolution the Town Clerk shall publish a notice that the assessment has been confirmed and that such assessment must either be paid (without interest) within thirty (30) days after the date the notice is published. Alternatively, if a property owner so chooses and notifies the Town Finance Officer in writing within the thirty (30) day deadline, an assessment may be paid in five (5) annual installments with interest at the rate of eight (8) percent on the outstanding principal balance or an assessment may be repaid according to an alternative payment designed by the Town in consultation with the property owner. If an alternative repayment plan is chosen, the Town Manager or the Manager's designee shall establish the terms of the plan, and the first installment, with interest, shall become due and payable in accordance to the amortization schedule provided by the Town. The alternative repayment plan will not exceed more than forty-eight (48) installment payments with an annual interest rate of eight (8%) percent on the unpaid principal balance. Further, the Town Manager or the Manager's designee is authorized to waive the automatic acceleration of delinquent payments. Should the owner become delinquent with repayment, the Town shall pursue the collection of the funds.

The foregoing resolution having been submitted to a vote received the following vote and was duly adopted this _____ day of _____, 20 ____ at ____ p.m.

AYES:

NOES:

ABSENT OR EXCUSED:

FORM #13

**NOTICE OF CONFIRMATION OF ASSESSMENT ROLL
AND LEVYING OF ASSESSMENTS**

The Public will take notice that the Assessment Roll for the _____ improvement project on _____ Street and _____ Street was duly confirmed by the Board of Aldermen of the Town of Carrboro, and the assessments set forth therein duly levied, on the ____ day of _____, 20____, at ____ p.m.

Any assessment contained in said assessment roll must either be paid in full (without interest) on or before the ____ day of _____, 20____, or, if the property owner so chooses and notifies the Town Finance Officer in writing on or before the ____ day of _____, 20____ that they wish to pay **via the installment method or via an alternative payment plan.**

If the installment method is used, an assessment may be paid in five (5) annual installments with interest at eight (8) percent per annum on the principal balance. The first installment shall be due on September 1, 200____, and the remaining installments shall become due on the same date in each succeeding year until the assessment is paid in full.

If an alternative repayment plan is chosen, the Town Manager or the Manager's designee shall establish the terms of the plan, in consultation with the property owner, and the first installment, with interest, shall become due and payable in accordance to the amortization schedule provided by the Town. The alternative repayment plan will not exceed more than forty-eight (48) installment payments with an annual interest rate of eight (8%) percent on the unpaid principal balance.

Further, the Town Manager or the Manager's designee is authorized to waive the automatic acceleration of delinquent payments. Should the owner become delinquent with repayment, the Town shall pursue the collection of the funds. For more information, contact the Town Finance Officer.

FORM #14
(To be printed on letterhead)

(Names and Addresses from Assessment Roll)

Dear

On _____, the Board of Aldermen of the Town of Carrboro confirmed the assessment roll and levied assessments for the _____ improvement project on _____ Street.

Below are the total of your assessment and three (3) options for payment of the assessment. Please choose one (1) of the three (3) options and respond no later than _____ either by submitting full payment or by indicating your intention to pay the assessment by installment method.

Town Finance Officer

(Please tear off the lower half of this notice and return to the Town Finance Officer)

TOTAL AMOUNT OF ASSESSMENT IF PAID BY		\$			
PROPERTY DESCRIPTION		Map	Block	Lot	
TOTAL FRONT FOOTAGE:		\$	PER FOOT		

Option 1. Cash Method: Payment in full (without interest) due on or before _____*
(Enclose Payment)

Option 2. Annual Installment Method:
Five (5) annual installments.

- First installment of \$ _____ plus interest at an annual rate of 8%
from _____ until September 1, 20__ shall be due and
payable September 1, 20__ ; and

- One subsequent installment of \$ _____ plus interest at an annual rate of 8% on the entire remaining principal balance shall be due and payable on September 1 in each of the four (4) successive years.

Option 3. Alternative Installment Method:

- A payment plan will be established by the Town, in consultation with you, and may require either semi-annually, quarterly or monthly payments. The repayment plan may not exceed more than forty-eight (48) monthly installment payments at the rate of 8% on the unpaid principal balance.

- Please contact the Town Finance Officer at 919-918-7300 to make payment. The first installment with interest shall become due and payable accordance to the amortization schedule provided by the Town.

Should the you become delinquent with repayment, the Town shall pursue collection of the funds. For more information, contact the Town Finance Officer.

