

of the town manager, any police officer, or the town administrative official or employee in charge of such land.

**Section 4-3. Specifically Authorized Statutory Trust Funds.** Notwithstanding any other provisions of law, the board of aldermen may by resolution abolish any trust fund specifically authorized by statute to be created by a city that the board of aldermen has established. Notwithstanding the temporary or perpetual nature of a trust fund abolished under this section, any funds (including principal and interest) previously held in the trust fund so abolished may thereafter be appropriated by the board of aldermen only for the purpose or purposes for which the trust fund was established. [Added by S.L. 2002, Ch. 48]

## **Article 5. Special Assessments**

### **Section 5-1. Street improvements Special Assessments.**

- (a) Under the circumstances specified in subsection (b), the board of aldermen may levy special assessments for street and sidewalk improvements without regard for the petition requirements of G.S. 160A-217. However, except as modified expressly or by necessary implication by this section, all of the other provisions of Article 10 of Chapter 160A (including the preliminary resolution notice and hearing requirements) shall be applicable to assessments made without a petition.
- (b) The board of aldermen may exercise the authority granted in subsection (a) with respect to the following types of streets located within the town:
  - (1) Unpaved streets that connect two paved streets;
  - (2) Unpaved extensions of streets that are partially paved; and
  - (3) Unpaved streets where the board receives a petition for the improvements signed by at least a majority in number of the owners of the 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.
- (c) Whenever the authority granted in subsection (a) is used, the board of aldermen shall assess to abutting property owners the same percentage of the cost of the project that, by formally adopted town policy, would be assessed if the project were undertaken pursuant to the procedures set forth in G.S. 160A-217.

### **Section 5-2. Sidewalk Improvements Assessment in Business Areas.**

- (a) With respect to the streets specified in subsection (b), the board of aldermen may levy special assessments for sidewalk improvements without regard for the petition requirements of G.S. 160A-217. However, except as modified expressly or by necessary implication by this section, all of the other provisions of Article

**§ 160A-217. Petition for street or sidewalk improvements.**

(a) A city shall have no power to levy special assessments for ~~street or sidewalk~~ improvements unless it receives 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. Unless the petition specifies another percentage, not more than fifty percent (50%) of the cost of the improvement may be assessed (not including the cost of improvements made at street intersections).

(b) Property owned by the United States shall not be included in determining the lineal feet of frontage on the improvement, nor shall the United States be included in determining the number of owners of property abutting the improvement. Property owned by the State of North Carolina shall be included in determining frontage and the number of owners only if the State has consented to assessment in the manner provided in G.S. 160A-221. Property owned by railroad companies shall be included in determining frontage and the number of owners to the extent that the property is subject to assessment under G.S. 160A-222. Property owned by railroad companies that is not subject to assessment shall not be included in determining frontage and the number of owners. If it is necessary to exclude property owned by the United States, the State of North Carolina, or a railroad company in order to obtain a valid petition under subsection (a), not more than fifty percent (50%) of the cost (not including the cost of improvement at street intersections) may be assessed unless all of the owners subject to assessment agree to a higher percentage.

(c) No right of action or defense asserting the invalidity of street or sidewalk assessments on grounds that the city did not comply with this section in securing a valid petition shall be asserted except in an action or proceeding begun within 90 days after publication of the notice of adoption of the preliminary assessment resolution. (1915, c. 56, ss. 4, 5; C.S., ss. 2706, 2707; 1955, c. 675; 1963, c. 1000, s. 1; 1971, c. 698, s. 1; 1973, c. 426, s. 33.)