

**§ 153A-206. Street light assessments.**

(a) Authorization. A county may annually levy special assessments against benefited property in a residential subdivision within the county and not within a city for the costs of providing street lights and street lighting pursuant to the procedures provided in this Article. The provisions of this Article, other than G.S. 153A-186, G.S. 153A-187 and G.S. 153A-190 through G.S. 153A-193, apply to street light assessments under this section.

(b) Basis of Assessment. The estimated costs of providing street lights and street lighting shall be apportioned among all benefited property on the basis of the number of lots served, or subject to being served, by the street lights, at an equal rate per lot.

(c) Amount of Assessment. The county shall determine the amount of the assessments on the basis of an estimate of the cost of constructing or operating the street lights during the ensuing year, and the board of commissioners' determination of the amount of the assessment is conclusive. In determining the total cost to be included in the assessment, the board may also include estimated costs of necessary legal services, projected utility rate increases, and the costs to the county of administering and collecting the assessment.

(d) Procedure. The county may approve the levy of street light assessments under this section upon petition of at least two-thirds of the owners of the lots within the subdivision. The request or petition shall include an estimate from the appropriate utility of the charge for providing street lights and street lighting within the subdivision for one year. Upon approval of the petition, the petitioning owner or owners shall pay to the tax collector the total estimated assessment amount for the ensuing year as determined by the county. This payment shall be set aside by the county tax office in escrow as security for payment of the assessments.

(e) Collection and Administration. The county shall levy the street light assessments on an annual basis and shall pay the costs of providing street lights and street lighting to the appropriate utility on a periodic basis. The assessment amount shall be adjusted on an annual basis in order to maintain in the escrow account an amount equal to the estimated cost of providing street lighting plus related expenses for the ensuing year. (1989 (Reg. Sess., 1990), c. 923, s. 2.)