

§ 153A-210.5. Payment of assessments by installments.

(a) An assessment imposed under this Article is payable in annual installments. The board of commissioners must set the number of annual installments, which may not be more than 25. The installments are due on the date that real property taxes are due.

(b) The board of commissioners may provide for the abeyance of assessments as authorized in Article 9 of this Chapter. The abeyance may apply to any assessed property. Annual installments shall be deferred until the period of abeyance ends. The assessment shall be payable on the first annual installment payment date after the period of abeyance ends. (2008-165, s. 2; 2013-371, s. 3; 2015-121, s. 3; 2017-40, s. 1.)