

**§ 160A-239.2. (See note for expiration of Article) Assessments.**

(a) Projects. – The council of a city may make special assessments as provided in this Article against benefited property within the city for the purpose of assisting in arranging for payment of the capital costs of projects (i) for which project development financing debt instruments may be issued under G.S. 159-103 or (ii) for the purpose of the installation of distributed generation renewable energy sources or energy efficiency improvements that are permanently fixed to residential, commercial, industrial, or other real property.

(b) Costs. – The city council must determine a project's total estimated cost and the amount of costs to be paid from assessments. In addition to the costs allowed under G.S. 160A-226, the costs may include any expenses allowed under G.S. 159-84 and expenses for the administration of the assessments. A preliminary assessment roll may be prepared before the costs are incurred based on the estimated cost of the project.

(c) Method. – The city council must establish an assessment method that will, in the city council's judgment, accurately assess each lot or parcel of land subject to the assessments according to the benefits conferred upon it by the project for which the assessment is made. In addition to other bases upon which assessments may be made under G.S. 160A-218, the council may select any other method designed to allocate the costs in accordance with benefits conferred. In doing so, the council may provide that the benefits conferred are measured on the basis of use being made on the lot or parcel of land and provide for adjustments of assessments upon a change in use, provided that the total amount of all assessments is sufficient to pay the portion of the costs of the project to be funded from assessments after the adjustments have been made. (2008-165, s. 3; 2008-187, s. 47.5(b); 2009-525, s. 2(a); 2013-371, ss. 2(b), 3; 2017-40, s. 2.)