

Required Steps for Special Assessment – Mallard Crossing

Should the Board of Commissioners decide to grant the special assessment, the process as prescribed in NCGS Article 9 Chapter 153A must be followed:

1. The Board of Commissioners must adopt a Preliminary Assessment Resolution that includes a description of the project and terms and conditions of the special assessment. It must also include a date and time for a public hearing on all matters related to the Preliminary Assessment Resolution. The hearing shall not be earlier than three weeks and not later than 10 weeks from the day in which the Preliminary Assessment Resolution was adopted.
2. The Board of Commissioners shall hold a public hearing to hear from all interested persons on matters related to the Preliminary Assessment Resolution. At or after the hearing, the Board may adopt a Final Assessment Resolution directing that the project or portions thereof be undertaken.
3. The County would engage a contract with one of its consulting engineering firms to prepare construction drawings, bid documents, and bid the project in accordance with public bidding laws.
4. The County would engage a construction contract with the lowest responsible bidder. Improvements to the roads would be made including coordination with NCDOT for acceptance into the maintained highway system.
5. At the conclusion of construction, the County will determine the total cost of the project and prepare a preliminary assessment roll. The roll shall contain a brief description of each lot being assessed, the basis for the assessment, the amount assessed against each, and the terms of payment.
6. The preliminary assessment roll shall be filed in the clerk's office and available for public inspection.
7. The Board of Commissioners shall hold a public hearing to hear from all interested persons on matters related to the preliminary assessment roll. At or after the hearing, the Board may annul, modify, or confirm the assessments.
8. Once confirmed by the Board, the assessment roll is delivered to the county tax collector for collection in the same manner as property taxes.
9. The county tax collector shall publish a notice that the roll has been confirmed. The notice shall also state that assessments may be paid without interest at any time before the expiration of 30 days from the date that the notice is published and that if they are not paid within this time, all installments thereof shall bear interest as determined by the Board of Commissioners.
10. If the owner of, or any person having an interest in a lot against which an assessment is made is dissatisfied with the amount of the assessment, they may, within 10 days after the day the assessment roll is confirmed, file a notice of appeal to the appropriate division of the General Court of Justice.