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**CITY OF GOLDSBORO**  
**ASSESSMENT POLICIES**

**FOR**

**PAVING, UTILITY, AND STORM DRAINAGE IMPROVEMENTS**

The cost of improvements is assessed against the land served abutting the improvements based upon the total frontage of the parcel of land. The land served abutting the improvements is identified based upon Wayne County Tax Maps and/or subdivision maps. Each parcel of land or lot as shown on Wayne County tax maps and/or subdivision maps is assessed for the cost of improvements, if served, regardless of ownership.

**1. Double Frontage Lot**

A double frontage lot is defined as a single lot located between two parallel streets with a frontage on each street. If a double frontage lot is assessed for improvements along the front of the lot identified with its address, then the lot will not be assessed for improvements which are constructed across the parallel back of the lot unless the lot is large enough to be subdivided to permit construction of an additional home in accordance with the lot's designated zoning. If the lot is large enough to be subdivided to permit construction of an additional home, then the assessment for the improvement along the rear of the lot is held in abeyance until the lot is subdivided or a water and/or sewer tap is requested. If the lot is not large enough to be subdivided, then the assessment for the improvement along the rear of the lot is waived.

If the back portion of a double frontage lot is developed with an existing additional home or housing unit at the time the improvement is installed, then the lot is assessed for the improvement along the rear of the lot and the assessment is neither held in abeyance nor waived.

**2. Single Family Residential Lot**

(1) A single family residential lot is assessed for the cost of improvements based upon the entire frontage of the lot. If the lot frontage exceeds 200 ft., then the assessment for the cost of utility improvements for the lot frontage in excess of 200 ft. is held in abeyance until the lot is subdivided or an additional water and/or sewer tap is requested, excluding an irrigation water tap. The cost of street paving improvements is assessed based upon the entire frontage of the lot regardless of the lot frontage.

(2) Resolution No 1968-39 addresses five specific cases relating to the assessment of cost for utility improvements. These cases are summarized as follows:

Case A. If a utility line is installed up to the property line of a lot or only partially across the frontage of a lot, then the assessment for the cost of the utility improvement is based upon the entire frontage of the lot.

Case B. If the frontage of a lot is located in a curve having a deflection angle of 45 degrees or more and the lot frontage exceeds 200 ft., then the assessment for the cost of the utility improvement is based on one-half of the lot frontage. If the deflection angle is less than 45 degrees or the lot frontage less than 200 ft., then the assessment for the cost of the utility improvement is based on the entire frontage of the lot.

Case C. If the lot frontage consists of a curve and one or more tangent or chord segments and the deflection angle of the curve is 45 degrees or more and the total lot frontage exceeds 200 ft., then the assessment for the cost of the utility improvement is based on one-half of the lot frontage along the curve plus the longer of either the tangents and chords which precede the curve or the tangents and chords which follow the curve.

Case D. If a utility line is installed into a cul-de-sac, then the assessment for the cost of the utility improvement is based upon the entire frontage of each lot served by the utility improvement.

Case E. This case addresses the same lot configuration as Case B. with the exception that the curve direction is reversed.

### 3. **Irregular Shaped Lot**

A lot is deemed to be irregular in shape if the lot frontage is disproportionate to the useable area of the lot. The assessment for the cost of improvements will be reviewed for each such lot on a case by case basis and any recommendations for reduction of the assessment will be submitted to the City Council for their consideration.

### 4. **Undevelopable Lot**

If a lot is deemed to be undevelopable, then the assessment for the cost of improvements will be held in abeyance until the lot is sold, developed, subdivided, or water and/or sewer taps are requested.

### 5. **Lots Located Within the Floodplain**

(1) A lot located within the floodplain is assessed for the cost of improvements, but the assessment for the lot or portion thereof located within the floodplain is held in abeyance until the lot is developed, subdivided, or a water and/or sewer tap is requested.

(2) A lot located within the floodway is assessed for the cost of improvements, but the assessment for the lot or portion thereof located within the floodway is held in abeyance until a “No-Rise” Certification is prepared in accordance with the City’s Flood Damage Prevention Ordinance and submitted to the City.

**6. Lots Subject to the Requirements of the Neuse River Riparian Buffer Rules**

Streams that appear on either U.S. Geological Survey topographic maps or county soil survey maps are subject to the requirements of the Neuse River Riparian Buffer Rules. The Neuse River Riparian Buffer Rules require that existing vegetated areas be protected and maintained for 50 feet on each side of these streams.

Assessments for property frontage located within a riparian area subject to requirements of the Neuse River Riparian Buffer Rules are waived.

**7. Corner Lot**

(1) A corner lot exemption is applied to a residentially zoned corner lot when a utility project is undertaken along both sides of a residentially zoned corner lot. The exemption provides that 75 percent or 150 ft. of the lot frontage, whichever is greater, on the long side of a residentially zoned corner lot is exempt for assessment. The remainder of the long side lot frontage is assessed for the cost of the utility improvements and the assessment is held in abeyance until the property is subdivided and/or developed.

(2) Corner lot exemptions do not apply to street paving improvements, commercially zoned property, large undeveloped tracts, or farmland.

(3) When a utility project is undertaken along only one side of a corner lot, then the side with the shortest lot frontage is assessed for the cost of the utility improvement regardless of which side of the lot is improved.

**8. Large Undeveloped Tracts and Farmland Inside the City Limits**

Large undeveloped tracts and farmland inside the City limits are assessed for the cost of utility and street paving improvements based upon the entire frontage of the tract. If the tract frontage exceeds 500 ft., then the assessment for the cost of utility improvements for the tract frontage in excess of 500 ft. is held in abeyance until the tract is sold, developed, subdivided, or water and/or sewer taps are requested. The property owner is permitted to designate the location of the utility assessment for the frontage in excess of 500 ft. that is held in abeyance. The cost of street paving improvements is assessed based upon the entire frontage of the tract regardless of the tract frontage.

**9. Large Undeveloped Tracts and Farmland Outside the City Limits**

Large undeveloped tracts and farmland outside the City limits are assessed for the cost of the utility and street paving improvements based upon the entire frontage of the tract. This assessment is held in abeyance until the property is annexed or a water and/or

sewer tap is requested. If the tract frontage exceeds 500 ft., then the assessment for the cost of utility improvements for the tract frontage in excess of 500 ft. is also held in abeyance until the property is developed, subdivided, sold, or a water and/or sewer tap is requested. Annexation alone does not activate the utility assessment for the frontage in excess of 500 ft. The property owner is permitted to designate the location of the utility assessment for the frontage in excess of 500 ft. The cost of street paving improvements is assessed based upon the entire frontage of the tract regardless of the tract frontage.

10. **Sanitary Sewer Outfall Line**

Sanitary sewer outfall lines are not assessed. The current sanitary sewer frontage fee is charged if a sewer tap is connected to an outfall line. The frontage fee is based upon the street frontage of the lot that is served by the sanitary sewer tap.

11. **Lots Served by Both a County Water System and City Water System**

Lots that are served by both a county water system and City water system are assessed for the cost of the City's water improvements. The assessment for the cost of the water improvements is held in abeyance until a water tap is requested on the City's water system.

12. **Property Outside the City Limits**

If any improvements are installed adjacent to any lands outside the City limits, the cost of the improvements are assessed against the abutting property in the same manner as if such abutting property were within the City limits. The assessment for the cost of the improvements is held in abeyance until the property is annexed or a water and/or sewer tap is requested.

13. **Payment Period for Utility Assessments and Paving Assessments**

At locations where both water and sanitary sewer improvements are installed at the same time, the assessments for these improvements are payable over a 10-year period from the date the assessment roll is confirmed as follows: The sanitary sewer assessments are payable first in five equal annual installments bearing interest at the rate established by the City Council, the interest payable annually, one installment becoming due each year at the time City taxes are due until all five installments and interest are paid. The water assessments are held in abeyance without interest for a period of five (5) years after the assessment roll has been confirmed. The water assessments are then payable five (5) years after the assessment roll has been confirmed in five equal annual installments bearing interest at the rate established by the City Council, the interest payable annually, one installment becoming due each year at the time City taxes are due until all five installments and interest are paid. (Adopted by the City Council on November 9, 1987.)

At locations where only water improvements are installed or only sewer improvements are installed or only paving improvements are installed, the assessments for

these improvements are payable in five (5) equal annual installments bearing interest at the rate established by the City Council from the date of the confirmation of the assessment roll, the interest payable annually, one installment becoming due each year at the time City taxes are due until all five installments and interest are paid.

There is no deferment period for the payment of street paving assessments even if street paving improvements are constructed at the same time water and/or sewer improvements are installed.

#### **14. Storm Drainage Improvements - Open Ditches**

The cost for storm drainage lines that are installed through the petition process are assessed against the land served abutting the ditch where the storm drainage lines are installed. The cost is assessed based upon the frontage along the ditch where the storm drainage lines are installed with one-half of the cost assessed on either side of the storm drainage line. If the ditch traverses property where the same owner owns property on both sides of the ditch, then the property is assessed for both sides of the storm drainage line.

#### **15. Frontage Fees for Water and Sewer Lines**

If a developer or private property owner desires water or sewer service from lines for which there are no assessment rolls or utility agreements, a frontage fee based upon the current cost of construction as established by the City Council is charged. The entire fee is retained by the City and must be paid in advance prior to the installation of a water and/or sewer tap.

Frontage fees for water and sewer are not charged if evidence is available that water or sewer service has previously been provided to the property in question. If no records of previous water and sewer service are available and a structure is or has been previously located on the property and in the opinion of the City there is sufficient evidence to indicate that water and sewer service has been previously provided, then frontage fees for water and sewer are not charged. Frontage fees for water and sewer are not charged for properties that are connected to City water and sewer lines and the property is later subdivided creating a new lot or lots. The new lot or lots are deemed to have been previously served.

#### **16. Water and Sewer Taps**

The property owner is responsible to purchase water and/or sewer taps. These tap fees are in addition to any assessments or frontage fees. It is also the property owners responsibility to purchase replacement water and/or sewer taps.

The property owner is responsible to furnish and install at his own expense the remainder of the water and/or sewer service lines on his property from the right-of-way line to the points of disbursements on his property. The installation of these service lines is subject to the supervision and inspection of the City's plumbing inspector.

The City installs water and/or sewer taps at the location marked on the property owner's property by the property owner. If the property owner determines that the location of the water and/or sewer tap is not desirable after the taps are installed, then the City will install an additional water and/or sewer tap at a new location provided the property owner pays for both the water and/or sewer taps that are not utilized and the water and/or sewer taps that are utilized.

17. **Assessment Rates**

The cost of improvements is assessed against the abutting property not to exceed the maximum assessment rates as established by the City Council. Maximum assessment rates are established for paving, water, sanitary sewer, and storm drainage improvements.