§ 160A-228. Hearing on preliminary assessment roll; revision; confirmation; lien.

At the public hearing, which may be adjourned from time to time until all persons have had
an opportunity to be heard, the council shall hear objections to the preliminary assessment roll
from all interested persons who appear. Then or thereafter, the council shall annul, modify, or
confirm the assessments, in whole or in part, either by confirming the preliminary assessments
against any or all of the lots or parcels described in the preliminary assessment roll, or by
canceling, increasing, or reducing them as may be proper in compliance with the basis of
assessment. If any property is omitted from the preliminary assessment roll, the council may
place it on the roll and levy the proper assessment. Whenever the council confirms assessments
for any project, the city clerk shall enter in the minutes of the council the date, hour, and minute
of confirmation. From and after the time of confirmation, the assessments shall be a lien on the
property assessed of the same nature and to the same extent as the lien for county and city
property taxes, according to the priorities set out in G.S. 160A-233(c). After the assessment roll
is confirmed, a copy of it shall be delivered to the city tax collector for collection in the same
manner as property taxes, except as herein provided. (1915, c. 56, s. 9; C.S., s. 2713; 1971, c.
698, s. 1; 1973, c. 426, s. 34.)