



2025-2026 General Assembly

HOUSE BILL 1094: Ferry Division Audit/Department of Transportation Omnibus, Sec. 21: County Special Assessments for Commercial Street Improvements

Analysis of: S.L. 2026-46, Sec. 21

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Section 21 of S.L. 2026-46 (House Bill 1094) makes changes to the laws related to county financing of street improvements. Currently, counties are authorized to finance improvements to subdivision and residential streets located in the county and outside of a city and then levy special assessments against the benefited property to recoup the costs.

This section would expand that authorization to include the levying of special assessments to finance the cost of improvements to streets other than residential and subdivision streets, under the same conditions and subject to the procedures currently applicable to subdivision and residential streets. The financing method is authorized for (i) all State-maintained secondary streets, (ii) streets that may be added to the State system as a result of improvements if they are subdivision or residential streets, or (iii) industrial access or commercial complex streets located in a census designated place boundary as defined by the United States Census Bureau.

This section became effective July 7, 2026.

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