

RESOLUTION NO. 14-25

**FINAL RESOLUTION AUTHORIZING PUBLIC IMPROVEMENTS AND
LEVYING SPECIAL ASSESSMENTS AGAINST BENEFITED PROPERTIES**

WHEREAS, a preliminary Resolution declaring intent to levy special assessments under municipal police powers pursuant to §66.0703, Stats., was approved at the January 21, 2025, meeting of the City of Columbus Common Council; and

WHEREAS, the preliminary assessment report was filed by the City Engineer with the City Clerk, and the City Clerk prepared a notice stating the nature of the proposed work or improvement, the general boundary lines of the proposed assessment district, including a small map, the place and time at which the report may be inspected and the place and time at which all interested persons or their agents or attorneys may appear before the City Council and be heard concerning the matters contained in the preliminary resolution and the report. This notice was published as a Class 1 Notice under Chapter 985 of the Wisconsin Statutes and a copy of the notice was mailed at least 10 days before the public hearing to every interested person; and

WHEREAS, the Columbus Common Council held a public hearing regarding the preliminary assessment report on June 17, 2025; and

WHEREAS, the Columbus Common Council has reviewed the final report of the City Engineer, has directed the City Engineer to modify certain plans and specifications and certain provisions of the preliminary assessment report to accomplish a fair and equitable assessment.

NOW, THEREFORE, the City of Columbus, Columbia County, Wisconsin, by its Common Council, does hereby resolve as follows:

1. The draft Final Assessment report dated October 16, 2025, as amended by the terms of this Resolution, is now adopted and approved as the Final Assessment Report of City Engineer, Ruekert & Mielke Inc. A copy of the Final Assessment Report is attached hereto and incorporated herein.
2. Payment for the improvements set forth in the attached report shall be made by assessing the cost of the improvements to the properties benefitted as set forth in the attached report.
3. Assessments shown on the report represent an exercise of the police powers of the City of Columbus and have been determined on a reasonable basis and are hereby confirmed.
4. Upon receipt of the final notice of assessment, any owner of a benefited property may pay the assessment in full, without interest, if paid to the City Treasurer prior to November 1, 2026. In the alternative, upon receipt of the final notice of assessment, the owner of a benefitted property may determine it is in its best interest to make payments on an installment basis. If a benefitted property owner chooses to make payments on an installment basis, the payments shall be divided into equal installment payments and paid pursuant to the repayment schedule as follows:

Range of Assessment	Term of Repayment
\$1.00 - \$2,000.99	5 years
\$2,001.00 - \$6,999.99	10 years
\$7,000.00 - \$9,999.99	15 years
\$10,000.00 and over	20 years

The interest rate for the repayment of special assessments paid on an installment basis shall be the net interest rate of the bond issued for the project plus 1%. Installment payments shall be due by November 1 of each year. If not received by November 1, the amount due shall be placed on the next tax roll for collection. If a benefitted property owner chooses an installment repayment plan as set forth above, the owner may still pay the assessment in advance without penalty.

5. The Municipal Clerk shall publish this resolution as a Class 1 Notice under Chapter 985 of the Wisconsin Statutes in the assessment district and mail a copy of this resolution and a statement of the final assessment against the benefitted property to every property owner within the assessment district whose name appears on the

assessment roll whose post office address is known or can, with reasonable diligence, be ascertained.

Dated this ____ day of _____, 2025.

CITY OF COLUMBUS

By: _____
Joseph Hammer, Mayor

By: _____
Susan L. Caine, Clerk

Resolution Published: _____