

SPECIAL ASSESSMENT
GUIDELINES

The City by resolution of its Common Council may levy and collect special assessments upon property in an identified area for benefits conferred upon such property by any municipal work or improvement and may provide for the payment of all or any part of the cost of the work or improvement. In addition to other methods approved by law, special assessments for any public work or improvement or any special charge for current services may be levied upon a property.

A special assessment may be part or all of the cost of any work or improvement to be paid in whole or in part by the benefitted property and may include the direct and indirect costs, the resulting damages, interest on bonds or notes issued in anticipation of the collection of the assessments, a reasonable charge for the services of administrative staff of the City and the cost of any architectural, engineering, legal services, and any other item of direct or indirect cost that may reasonably be attributed to the work or improvement.

The amount assessed against any property for any work or improvement which represents an exercise of the police power shall not exceed the value of the benefits accruing to the property from the work or improvement. The assessment shall be upon a reasonable basis as determined by the common council.

The purpose of this memo is to generally define and establish local procedures for the special assessment of benefitted properties pursuant to Chapter 66 of the Wisconsin Statutes.

PROCEDURE

The City adopts and incorporates the procedures for levying special assessments as contained in s. 66.0703 of the Wisconsin Statutes.

- (1) Prior to the exercise of police powers conferred by this section, the City Council shall declare by preliminary resolution its intention to exercise such powers for a stated municipal purpose or project. The preliminary resolution shall describe generally:
 - (a) The contemplated municipal purpose or project.
 - (b) The boundary or limits of the proposed assessment district.
 - (c) Either the proposed number of installments in which the special assessments may be paid, or that the number of installments will be determined at the public hearing.
 - (d) Any other information as determined by the Council.
 - (e) Direct the City Engineer to make a report on the proposed assessment district.

- (2) The Council shall direct the City Engineer to prepare an assessment report which shall consist of:
 - (a) Preliminary or final plans and specifications.
 - (b) Estimate of the entire cost of the proposed work or improvement including any costs for architectural, engineering or legal services associated with the project.

- (c) Estimate as to each parcel of property affected, of:
 - 1 The estimated assessment of benefits to be levied
 - 2 The estimated damages to be awarded for property taken or damages
 - 3 The estimated net amount of benefits over damages or the net amount of damages over benefits.
- (d) A statement that the property against which the assessments are proposed is benefited, where the work or improvement constitutes an exercise of the police power and provide a schedule of the proposed assessments.

(3) Upon completion and filing of the report, the Council shall set the date of the public hearing. The City Clerk shall prepare a notice stating the nature of the proposed work or improvement, the general boundary lines of the proposed district, a small map, the place and time that the report can be inspected and at what place and time at which all interested persons, their agents or attorneys may appear before the governing body to be heard concerning matters contained within the preliminary resolution and subsequent report. This notice shall be published as a Class 1 notice and mailed by certified mail to each interested party at least 10 days before the hearing. The hearing shall commence not less than 10 and not more than 40 days after such publication. A copy of the report shall be available for public inspection.

The notice and hearing requirements do not apply if they are waived, in writing, by all the owners of property affected by the special assessment.

(4) After the public hearing the City Council may approve, disapprove or modify or it may refer the report to the City Engineer with directions to change the plans and specifications and to accomplish a fair and equitable assessment.

(5) Once the City Council determines to proceed with the work or improvement, it shall approve the plans and specifications, have the report amended, if changes were made, and adopt a final resolution directing that such work or improvement be carried out in accordance with the report as finally approved.

(6) The City Clerk shall publish the final resolution as a Class 1 notice, under Ch. 985, in the city and a copy of such resolution shall be mailed by certified mail to any property owner within the assessment district.

(7) If after publication of the final resolution any work or improvement provided for and not yet authorized (change orders), shall be deemed fully authorized and all awards of compensation and all assessments made shall be deemed duly and properly made, subject to the right of appeal by Section 66.012, Wisconsin Statutes, or any other applicable provision of law.

(8) Upon completion of the project or improvement the assessment report initially approved by City Council shall be updated by the City Engineer to reflect the actual as

built costs. Should these costs be materially higher than the initial report the City Council approved it shall be made aware and action may be taken in accordance with State Statute 67.010 to amend the initial assessments.

- (9) If the cost of the project is less than the special assessments adopted by Council, the governing body, without public hearing shall reduce each special assessment to the actual as determined by the final report.
- (10) A notice with the final assessment amount shall be mailed by certified mail to all property owners in the affected area by the City Clerk.
- (11) If any property owner's assessment is less than initially described and had been paid prior to the final assessment notice the excess shall be refunded or the excess applied to any unpaid installments, if the property owner had elected to pay by installment.

DETERMINING ASSESSABLE IMPROVEMENTS

Benefits conferred upon private property by any municipal work or improvement, as determined by the assessment report prepared by the city engineer, will be assessed in the following manner:

- (1) Concrete curb and gutter – 100% to the abutting property owner, by linear foot.
- (2) Concrete driveway aprons – 100% to the abutting property owner, by square foot.
- (3) Concrete driveway sidewalks – 100% to the abutting property owner, by square foot.
- (4) Concrete sidewalks - 50% to the abutting property owner, by square foot.
- (5) Angle parking in the terrace area – 50% to abutting property owners, 50% to City
- (6) Storm water – 15% to the benefited property owner, by square foot.
- (7) Storm water – properties receiving a direct benefit through an individual lateral – 100% of the lateral connection cost
- (8) Other items identified in the assessment report of the city engineer will be addressed at the public hearing.

PAYMENT OF SPECIAL ASSESSMENT

Special assessments may be paid in the following manner:

Upon Receipt. Upon receipt of the final notice of assessment, any person may pay the same in full, without interest, if paid to the city treasurer prior to November 1st.

Installments. Upon receipt of the final notice of assessment, the property owner may determine it is in their best interest to make payments by the installment method. The initial resolution will identify the estimated project costs with a repayment schedule based on the proposed assessment, as follows:

\$1.00 TO \$2,000.00	– 5 YEAR REPAYMENT
\$2,001.00 TO \$6,999.00	– 10 YEAR REPAYMENT
\$7,000.00 TO \$9,999.00	– 15 YEAR REPAYMENT
\$10,000.00 AND OVER	– 20 YEAR REPAYMENT

This does not prohibit a property owner from requesting shorter repayment schedule based on the final assessment amount.

The interest rate for the repayment of special assessments shall be the net interest rate of the bond issue plus 1%. If no bond or borrowing is issued the interest rate shall be determined by the City Council at the time of the preliminary resolution.

Any special assessment levied under this section shall be a lien against the property assessed from the date of the final resolution by the City Council determining the amount of the levy.

Any person against whose property a special assessment is levied under this section may appeal therefrom in the manner prescribed by Wis. Stats. s. 66.012 within 40 days of the date of the final determination by the City.

Deferred special assessments. The due date of any special assessment levied against property abutting on or benefited by a public improvement may be deferred on the terms and in the manner prescribed by the City Council while no use of the improvements is made in connection with the property. A deferred special assessment may be paid in installments within the time prescribed by the City Council. A deferred special assessment is a lien against the property from the date of the levy.