RESOLUTION AUTHORIZING LEVYING SPECIAL ASSESSMENTS FOR THE NORTH SIDE WATER MAIN PROJECT

WHEREAS, Johns Disposal made a request for water main to be extended to their property based on an order from the DNR due to arsenic contamination and also the need for fire protection; and

WHEREAS, on August 2, 2023, bids were received by the City Clerk for the North Side Water Main Extension Project which will provide water service to the Johns Disposal property and the City of Whitewater Wastewater Treatment Facility; and

WHEREAS, on August 15, 2023, the low bidder was awarded the North Side Water Main Extension Project; and

WHEREAS, the Public Works Committee approved the arrangement of paying the special assessment over five equal installments with no accrued interest; and

WHEREAS, Waivers of Special Assessment Notice and Hearing were signed by each property affected and are attached hereto and made a part hereof;

NOW THEREFORE, BE IT RESOLVED,

- 1. That payment for said public improvements shall be made through an assessment against the real estate property described above.
 - 2. That the assessments be and are hereby levied in the amount of:

Johns Disposal (292-0515-3312-001) \$74,624.88 City of Whitewater Wastewater Treatment Facility (292-0515-3313-000) \$74,624.88

- 3. That such levy is made by the exercise of the City's police powers.
- 4. That the assessments are hereby determined to be fair and equitable, allocated amongst the property on a reasonable basis, and are in the public interest.
- 5. That any interested property owner may contest all or any part of such assessment in the manner provided in Section 3.10.010 of the Whitewater Municipal Code.
 - 6. That the special assessments shall be paid as follows:
 - A. Payment in full with the 2024 real estate taxes **OR**
 - B. Payment of the first one-fifth of the assessment with the 2024 real estate taxes. The remaining balance is paid in equal installments with the next four real estate tax bills as a special assessment that carries a 0% interest charge. If choosing the installment option, the remaining balance due may be paid between February 1 and November 1 of each tax year.

Real estate taxes may be paid in full or in two installments (January 31, July 31). Regardless of how real estate taxes are paid, special assessments must be paid on or before January 31, 2025. No payments can be applied to real estate taxes if special assessments are not paid. Section 74.12(11)(a), Wisconsin Statutes, specifically states that if a treasurer receives a payment from a taxpayer which is not sufficient to pay all general property taxes, special assessments and special taxes due, the treasurer shall apply the payment to the amounts due, including interest and penalties, in the following order: (1) personal property taxes; (2) delinquent utility

charges; (3) special charges; (4) special assessments; (5) special taxes; (6) general property taxes.

BE IT FURTHER RESOLVED that this final assessment resolution shall be published as a Class I notice in the official City newspaper; and

BE IT FURTHER RESOLVED, the Clerk shall cause to be mailed a copy of this resolution and a statement of the final assessment against the property to every property owner whose name appears on the assessment roll, whose post office address is known or can with reasonable diligence be ascertained.

Resolution introduced by Councilmember				who moved its adoption. Seconded	
by	AYES:	NOES:	ABSENT:	ADOPTED:	
John We	idl, City Manage			Heather Boehm, City Clerk	