

Chapter 13

ASSESSMENTS AND CHARGES

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[HISTORY: Adopted by the Village Board of the Village of Endeavor at time of adoption of Code (see Ch. 1, General Provisions, Art. II). Amendments noted where applicable.]

GENERAL REFERENCES

Finance and taxation — See Ch. 54.

§ 13-1. Authority to levy special assessments.

- A. The Village of Endeavor by resolution of its Village Board may levy and collect special assessments upon property in a limited and determinable area for special 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 out of the proceeds of the special assessments.
- B. The amount assessed against any property for any such work or improvement which does not represent an exercise of the police power shall not exceed the value of the benefits accruing to the property therefrom, and for those representing an exercise of the police power, the assessment shall be upon a reasonable basis as determined by the Village Board.

§ 13-2. Resolution and report required.

- A. Prior to making any such special assessment, the Village Board shall declare by preliminary resolution its intention to exercise such powers for a stated municipal purpose. Such resolution shall describe generally the contemplated purpose, the limits of the proposed district, and the number of installments in which the special assessment

may be paid or that the number of installments will be determined at the hearing required under § 13-5 of this chapter and direct the proper municipal officer or employee to make a report thereon. Such resolution may limit the proportion of the cost to be assessed.

- B. The report required by Subsection A shall consist of:
- (1) Preliminary or final plans and specifications.
 - (2) An estimate of the entire cost of the proposed work or improvement.
 - (3) An estimate, as to each parcel of property affected, of:
 - (a) The assessment of benefits to be levied.
 - (b) The damages to be awarded for property taken or damaged.
 - (c) The net amount of such benefits over damages or the net amount of such damages over benefits.
 - (4) A statement that the property against which the assessments are proposed is benefited, where the work or improvements constitute an exercise of the police power. In such cases the estimates required under Subsection B(3) shall be replaced by a schedule of the proposed assessments.
- C. A copy of the report when completed shall be filed with the Village Clerk-Treasurer for public inspection.

§ 13-3. Costs to be paid by special assessment.

The cost of any work or improvement to be paid in whole or in part by special assessment on property may include the direct and indirect cost thereof, the damages occasioned thereby, the interest on bonds or notes issued in anticipation of the collection of the assessments, a reasonable charge for the services of the administrative staff of the Village and the cost of any architectural, engineering, and legal services, and any other item of direct or indirect cost which may reasonably be attributed to the proposed work or improvement. The amount to be assessed against all property for any such proposed work or improvement shall be apportioned among the individual parcels in the manner designated by the Village Board.

§ 13-4. Exemptions; deductions.

- A. If any property deemed benefited shall by reason of any provision of law be exempt from assessment therefor, such assessment shall be computed and shall be paid by the Village.
- B. A parcel of land against which has been levied a special assessment for the sanitary sewer or water main laid in one of the streets upon which it abuts shall be entitled to such deduction or exemption as the Village Board determines to be reasonable and just under the circumstances of each case when a special assessment is levied for the sanitary sewer or water main laid in the other street upon which such corner lot abuts. Under any circumstances the assessment will not be less than the long way of such lot. The Village

Board may allow a similar deduction or exemption from special assessments levied for any other public improvement.

§ 13-5. Notice and hearing.

On the completion and filing of the report required in § 13-2 of this chapter, the Village Clerk-Treasurer shall give notice stating the nature of the proposed or approved work or improvement, the general boundary lines of the proposed assessment district, the place and time at which the report may be inspected and the place and time at which all interested persons, their agents or attorneys may appear before the Village Board or committee thereof and be heard concerning the matters contained in the preliminary resolution and report. The notice shall be published as a Class 1 notice under Ch. 985, Wis. Stats., in the official Village newspaper and a copy of the notice shall be mailed, at least 10 days before the hearing or proceeding, to every interested person whose post office address is known or can be ascertained with reasonable diligence. The hearing shall commence not less than 10 days and not more than 40 days after publication or posting of said notice.

§ 13-6. Board actions after hearing.

- A. After the hearing, the Village Board may approve, disapprove, modify or re-refer the report to the designated officer or employee with such direction as it deems necessary to change the plans and specifications so as to accomplish a fair and equitable assessment.
- B. If an assessment is made against any property and an award of compensation or damage is made in favor of the property, the Village Board shall assess only the difference between such assessment of benefits and the award of compensation or damage.
- C. If the work or improvement has not been previously authorized or approved, the Village Board shall approve the work or improvement and by resolution direct that the same be done and paid for in accordance with the report finally approved. If the work or improvement has been approved by the Village Board or work commenced or completed prior to the filing of the report or prior to the hearing, then the Village Board shall by resolution confirm the report as made or modified and provide for payment in whole or in part by assessment.
- D. The Village Clerk-Treasurer shall publish the final resolutions as required in § 13-5 of this chapter.
- E. After the publication of the final resolution, any work or improvement provided for and not yet authorized shall be deemed fully authorized and all awards of compensation or damage and all assessments made shall be deemed duly and properly made, subject to the right of appeal provided by § 66.0703(12), Wis. Stats., or any other applicable provision of law.

§ 13-7. Combined assessments.

If more than a single improvement is undertaken, the Village Board may combine the assessments as a single assessment on each property affected, except that the property owner may object to any one or more of said improvements.

§ 13-8. Amendment, cancellation or confirmation of assessment.

If after completion or after the receipt of bids the actual cost of any work or improvement is found to vary materially from the original estimate, or the assessment is void or invalid for any reason, or if the Village Board determines to reconsider an assessment, it is empowered, after giving notice as required in § 13-5, to amend, cancel or confirm any prior assessment, and notice of this amending, canceling or confirming shall be given by the Village Clerk-Treasurer as provided in § 13-6 of this chapter.

§ 13-9. Where cost of improvement is less than assessment.

If the cost of the work or improvement is less than the assessment levied, the Village Board without notice or hearing shall reduce each assessment proportionately. If the assessment has been paid either in part or in full the Village shall refund the property owner such overpayment.

§ 13-10. Appealed assessments payable when due.

Pursuant to § 66.0703(12)(f), Wis. Stats., it shall be a condition to the maintenance of any appeal that any assessment appealed shall be paid when due and payable, and upon default in payment any such appeal shall be dismissed.

§ 13-11. Lien on property.

Pursuant to § 66.0703(13), Wis. Stats., any special assessment levied under this chapter shall be a lien on the property against which it is levied on behalf of the Village of Endeavor. The Village Board shall provide for the collection of such assessment and may establish penalties for payment after the due date. The Village Board shall provide that all assessments not paid by the date specified shall be extended upon the tax roll as a delinquent tax against the property, and all proceedings in relation to the collection of such delinquent taxes shall apply to such assessment, except as otherwise provided by statute.

§ 13-12. Special charges.

- A. In addition to all other methods provided by law, special charges for current services may be imposed by the Village Board by allocating all or part of the cost of the service to the property served. Such service may include snow and ice removal, weed elimination, street sprinkling, oiling and tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, recycling, stormwater management, including construction of stormwater management facilities, tree care, removal and disposition of dead animals, and soil conservation work. The Village Board may determine the manner of providing

notice of a special charge. Before a special charge for street tarring or the repair of sidewalks, curbs or gutters may be imposed, the Village Board shall conduct a hearing on whether the service in question will be funded in whole or in part by a special charge. Notice of the hearing shall be given as provided in § 66.0627(3)(b), Wis. Stats.

- B. Such special charges shall not be payable in installments. If not paid within the period fixed by the Village Board, such delinquent charge shall become a lien as provided in § 13-11 of this chapter.
- C. Section 13-2A of this chapter shall not be applicable to proceedings under this section.

§ 13-13. Payment of assessments for sidewalk, curb, gutter and streets.

The following standard for paying special assessments on sidewalk, curb, gutter and street projects is established:

- A. Upon receipt of a special assessment bill, a property owner may pay the total cost or he may elect one of the following options:
 - (1) Total cost less than \$300. No option; total due within three months.
 - (2) Total cost \$300 to \$750. Two equal payments, the first due within three months, the second due within 15 months.
 - (3) Total cost more than \$750. Three equal payments, the first due within three months, the second due within 15 months, and the third due within 27 months.
- B. After three months, interest will accrue on the unpaid balance at the rate of two percentage points above the prime rate as determined by the Village's bank of deposit at the time of billing.
- C. Said special assessment will be placed on the tax roll for collection after one full year following the last due date.

§ 13-14. General provisions.

- A. If any assessment or charge levied under this chapter is invalid because such statutes are found to be unconstitutional, the Village Board may thereafter reassess such assessment or charge pursuant to the provisions of any applicable law.
- B. The Village Board may, without notice or hearing, levy and assess all or any part of the cost of any work or improvement upon the property benefited if notice and hearing are waived in writing by property owners affected.
- C. Notwithstanding any other provision of law or this chapter or other ordinance or resolution, it is specifically intended and provided by this chapter that the Village of Endeavor may levy special assessments for work or improvement against the property benefited either before or after the approval of the work plans and specifications, contracting for the work or completing the work or improvement.

