## ORDINANCE NO. 32 ESTABLISHING SPECIAL ASSESSMENT PROCEDURES

**SECTION 32-1.** Authority to Levy. [Amended 12-12-2022]. Pursuant to the provisions of Wis. Stat. §§ 66.0701 through 66.0733, in addition to other methods provided by law, special assessments for any public work or improvement may be levied in accordance with the provisions of this ordinance.

**SECTION 32-2.** Adoption of State Law Provisions. [Amended 12-12-2022]. Except as otherwise provided in this ordinance, Wis. Stats. §§ 66.0701 through 66.0733, shall be followed in levying special assessments and imposing special charges for the cost of installing or constructing any public work or improvement by the Village, and such statutes are adopted by reference and made a part of this chapter. In addition, when applicable, the following statutes shall be followed in levying special assessments and imposing special charges for the cost of installing or constructing any public work or improvement by the Village, and such statutes are adopted by reference and made a part of this ordinance:

- 1) Wis. Stats. § 66.1109 Business improvements districts.
- 2) Wis. Stats. § 66.0907 Sidewalks.
- 3) Wis. Stats. § 66.0911 Laterals and service pipes.

## SECTION 32-3. Levy of Assessments. [Amended 12-12-2022].

- 1) Whenever the Village Board shall determine that a public work or improvement shall be financed in whole or in part by special assessments levied under this chapter, it shall adopt a resolution specifying this intention and the time, either before or after completion of the work or improvement, when the amount of the assessment will be determined and levied, the number of annual installments, if any, in which assessments may be paid, the rate of interest to be charged on the unpaid balance and the terms on which any of the assessments may be deferred while no use of the improvement is made in connection with the property.
- 2) The provisions of Wis. Stat. § 66.0703, shall apply to special assessments levied under this section, except that, when the Village Board determines by resolution that the hearing on the assessments be held subsequent to the completion of the work or improvement or the rendering of the service, the report required by Wis. Stat. § 66.0703(5) shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost.
- 3) Notice of the time and place of the public hearing on any special assessment proposed to be levied and notice of the final assessment and terms of payment thereof shall be given in the manner prescribed by Wis. Stats. §§ 66.0703(7) and (8).
- 4) Any special assessment levied under this chapter shall be a lien against the property assessed from the date of the final resolution of the Village Board determining the amount of the levy.
- 5) The provisions of Wis. Stats. §§ 66.0703(12) and 66.0701(2), relating to appeals shall apply to any special assessment under this ordinance.

**SECTION 32-4.** Effective Date. This ordinance shall take effect and be in force from and after its passage and publication.

Adopted by the Village Board this 12th day of December, 2022.

Antone Sindelar, Village President

ATTEST:

Linda Hogan, Village Clerk/Treasurer

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