

Chapter 12.08
Special Assessment Procedures

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12.08.010 **Generally.**

The Village of Oakfield reserves the right to assess property for public works or improvement, under Sec 66.0701, Wis. Stats, (as amended from time to time), in which event, the actual dollar amount of assessments levied shall not exceed the value of benefits accruing to affected property. any current service may be levied in accordance with the provisions of this chapter. (Ord. dated 5/11/71 §1)

12.08.020 **Adoption of resolution—
 Contents.**

Whenever the Village Board shall determine that any public work or improvement or any current service shall be financed in whole or in part by special assessments levied under this chapter, it shall adopt a preliminary assessment resolution setting forth such intention and the time, either before or after completion of the work or improvement, when the amount of such assessments shall be determined and levied, the number of annual installments, if any, in which such assessments may be paid, the rate of interest to be charged on the unpaid balance and the terms on which any of such

assessments may be deferred while no use of the improvement is made in connection with the property. (Ord. dated 5/11/71 § 2)

12.08.030 **Applicability of State Law.**

The provisions of Section 66.07 of the Wisconsin Statutes shall apply to special assessments levied under this chapter, except that when the Village Board determines by resolution as provided in Section 12.08.020 that the hearing on such assessments shall be held subsequent to the completion of the work or improvement or the rendition of the service, the engineer’s report required by Wisconsin Statute 66.0703 (5) shall contain:

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 that portion of the public work or public improvement to be assessed to said parcel.
4. A statement that the property against which the assessments are proposed is benefited, and a schedule of the proposed assessment against all affected parcels.
5. A copy of the Engineer’s Report shall be filed at the Village Office, for public inspection, not less than ten (10) days prior to the date of the public hearing thereon. (Ord. dated 5/11/71 § 3)

12.08.040 **Notice of Final Hearing and
 Public Assessment.**

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 by posting in the three public places (Chapter 1.12.010), published in the

designated newspaper (Chapter 1.12.020), as well as mailed to every person whose property is affected by such assessment and whose mailing address can be determined with reasonable diligence. These public hearing shall commence not less than ten (10) days nor more than forty (40) days after the aforementioned date of publication. (Ord. dated 5/11/71 § 4)

12.08.045 Board Action After Public Hearing

A. After conducting the public hearing upon the preliminary assessment resolution and the engineer's report, the Board may approve, disapprove, modify or refer the engineer's report to the designated official, committee or employee, with such directions as the Board deems necessary to change the plans and specifications for the public work or public improvement, or as the Board deems necessary to adjust the schedule or proposed special assessment affecting parcels; in the alternative, the Board may itself, direct that the engineer's report, and any final assessment resolution adopted and based thereon, be modified to so change the plans and specifications for the public work or public improvement, or to change the schedule of proposed special assessment against affected property.

B. Subsequent to the conduct of the public hearing as provided above, the Board may adopt a Final Assessment Resolution, in which the final assessment shall

1. Approve the plans and specification for the public work or improvements.

2. Approve a schedule of final assessments.

3. Direct that the public work or public improvement be accomplished.

4. Set forth all those matters, in the Final Assessment Resolution as deemed necessary, and as set forth hereinafter as part

of the Village of Oakfield special assessment procedure for public improvement projects.

C. After adoption of the Final Assessment Resolution, the clerk shall publish the Final Assessment Resolution as a Class 1 publication in the designated newspaper (Chapter 1.12.020) and in the three public places (Chapter 1.12.010) as well as mail a copy to each interested property owner whose post office address is known ascertainable.

12.08.047 Exempt Property

If any property/parcel otherwise deemed benefited by the public work or public improvement shall by reason of any provision of the law be exempt for special assessment, such special assessment shall be computed, and the Village shall have the option to either pay the same, or, in the alternative, the Village shall have the right to take assessment costs otherwise allocated to exempt parcels and distribute the same by and between all other assessable parcels.

12.08.048 Board's Power to Amend, Cancel or Confirm Special Assessments

A. If after completion of the public work or public improvement, the actual cost of any public work or improvement project is found to vary materially from the original cost estimates or if special assessments are determined void or invalid for any reason by the Village Board, the clerk shall give notice of amendment, cancellation or confirmation as provided in Chapter 66.0703 (10).

B. If the actual cost of the public work or public improvement is less than the assessments otherwise levied as part of the Final Assessment Resolution, the Board, without notice or hearing thereon, shall reduce each assessment proportionately. If the previously established assessment has been paid, whether in part or in full, according to the assessment rate/amount

before reduction, the Village shall refund to the property owner any overpayment.

12.08.050 Lien against property.

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 such levy. (Ord. dated 5/11/71 § 4) The Village Board shall provide for the collection of such assessments 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 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.

12.08.060 Appeal.

The provisions of Sections 66.60(12) and 66.62(2) relating to appeal shall apply to any special assessments levied under this chapter. (Ord. dated 5/11/71 § 6)