

8.8 SPECIAL ASSESSMENT PROCEDURE

8.8.1 ALTERNATE METHOD SELECTED. As provided in §66.0701, Wis. Stats., in addition to other methods provided by law, special assessments for any public work or improvement may be levied by alternate methods. The village Board hereby elects to levy such special assessments as provided in this section.

8.8.2 PRELIMINARY RESOLUTION. Whenever the Village Board shall determine that any public work or improvement shall be financed in whole or in part by special assessments levied under this section, it shall adopt a preliminary resolution setting forth the following:

- (a) Its intent to exercise its police powers for the purpose of levying special assessments for the stated municipal purpose.
- (b) The limits of the proposed assessment district.
- (c) The time, either before or after completion of the work or improvement, when the amount of such assessments shall be determined and levied.
- (d) The number of installments in which the special assessments may be paid, or that the number of installments shall be determined after the public hearing required by sub. 8.8.4 below and shall be included in the final resolution.
- (e) The rate of interest to be charged on the unpaid installments or that the rate of interest will be determined after the public hearing required by sub. 8.8.4 below and shall be included in the final resolution.
- (f) The terms on which any of such assessments may be deferred while no use of the improvement is made in connection with the property, or that such terms will be determined after the public hearing required by sub. 8.8.4)below, and will be included in the final resolution.
- (g) The Village Engineer shall prepare a report as required by sub. 8.8.3 below.

8.8.3 REPORT OF VILLAGE ENGINEER/DIRECTOR OF PUBLIC WORKS. Whenever the Village Board, by preliminary resolution, directs the Village

Engineer or the Director of Public Works to prepare a report, the Village Engineer or the Director shall prepare a report consisting of the following:

- (a) Preliminary or final plans and specifications for the public work.
- (b) An estimate of the entire cost of the proposed work or improvement, except that when the Village Board determines by preliminary resolution that the hearing on such assessments shall be held subsequent to the completion of the work or improvement, the report shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of such costs.
- (c) A schedule of the proposed assessments.
- (d) A statement that each property against which the assessments are proposed has been inspected and is benefited, setting forth the basis for such benefit.
- (e) Upon completion of the report, the Village Engineer or Director of Public Works shall file a copy of the report with the Village Clerk.

8.8.4 INCORPORATION OF STATUTORY PROVISIONS. The provisions of §66.0703, Wis. Stats., including those related to notice, hearing and the adoption of a final resolution shall, to the extent not inconsistent with this section, apply to special assessments levied under this section.

8.8.5 LIEN. Every special assessment levied under this section 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.