



# **SPECIAL ASSESSMENT POLICY**

Drafted by Town Staff  
Adopted by Action of the Town Board  
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# Contents

<b>SECTION 1. PRIMARY PURPOSE OF SPECIAL ASSESSMENTS</b> .....	2
<b>I. PURPOSE OF POLICY</b> .....	2
<b>II. POLICY REVISIONS</b> .....	2
<b>III. AUTHORITY TO SPECIALLY ASSESS</b> .....	3
<b>IV. GENERAL STATEMENT OF INTENT</b> .....	3
<b>V. DETERMINATION OF ASSESSABLE ITEMS</b> .....	3
<b>VI. WHAT MAY BE INCLUDED AS COST</b> .....	3
<b>VII. DEFINITIONS</b> .....	4
<b>SECTION 2. ROAD CONSTRUCTION</b> .....	6
<b>SECTION 3. STORMWATER MANAGEMENT AND CONVEYANCE FACILITIES</b> .....	7
<b>SECTION 4. STREET LIGHTING</b> .....	8
<b>SECTION 5. SIDEWALKS</b> .....	8
<b>SECTION 6. SPECIAL ASSESSMENT POLICY CONSIDERATIONS</b> .....	8
<b>SECTION 7. EXCEPTIONS AND DEFERRALS</b> .....	9
<b>SECTION 8. SPECIAL ASSESSMENT PAYMENTS</b> .....	11
<b>I. METHOD OF PAYMENT</b> .....	11
<b>II. DELINQUENT PAYMENT</b> .....	11
<b>III. MISCELLANEOUS PAYMENT PROCEDURES</b> .....	12
<b>APPENDIX A. PROCESS FOR SPECIAL ASSESSMENT (POLICE POWER) UNDER WISCONSIN STATUTES 66.0701</b> .....	13
<b>APPENDIX B. SPECIAL ASSESSMENT CHECKLIST</b> .....	15

# **TOWN OF BUCHANAN**

## **SPECIAL ASSESSMENT POLICY**

### **SECTION 1. PRIMARY PURPOSE OF SPECIAL ASSESSMENTS**

Special Assessments are used as a method to finance certain local public improvement projects and services which may not be appropriate to finance by the general tax levy. Special assessments are flexible and can be used to pay for streets, sewer and water facilities, condemnation of lands, street lights, or other public improvements. Special Assessments, and/or charges, can also be used for public services such as tree care, snow and ice removal, street maintenance, sewer services, weed cutting, and refuse collection. In the case of such special charges for current services rendered, the provisions of Sec.66.0627, shall apply. Special Assessments are only to be used in instances where the public improvements or services have benefit to certain specific properties as opposed to public improvements or services benefiting the Town as a whole. In some instances there may be benefit to both the community and the property, and in these cases apportionment of assessments may be made.

#### **I. PURPOSE OF POLICY**

The purpose of this Policy Document is to describe the policies and procedures which provide for the fair and equitable sharing of the costs for public improvements or special services for those properties specially benefiting from the public improvements or services in accordance with statutory provisions and Town of Buchanan Ordinances. This document is presented to provide written guidelines to be applied in the policies and procedures of levying of special assessments in the Town of Buchanan. These assessment policies are designed to serve as a general guide for the Town Board of the Town of Buchanan in allocating benefit to properties for the purpose of defraying the cost of public improvements or services. These policies may be waived by the Town Board if the policies create obvious inequities when the assignment of benefit to particular property is difficult because of an extreme situation. At no time shall this document prevent the Town Board from acting outside of the policies identified in this document, provided such action is taken by a supermajority of the entire Town Board, is in the best interest of the Town and within the limits of the law. Where allowed by law, the Town Board may utilize an additional or alternative assessment method.

#### **II. POLICY REVISIONS**

It is anticipated that the requirements of this policy will, from time to time, be updated to reflect the conditions appropriate for the time period. Such changes, revisions, or modifications shall not be made retroactive to special assessments and proceedings previously implemented, except in the event of changes, reconstruction, relocation, or other such reasons requiring the consideration of the levying of new or additional special assessments, when determined by the Town Board to be in the best interest of the Town.

### **III. AUTHORITY TO SPECIALLY ASSESS**

The Town of Buchanan may proceed to special assess property under either of two optional powers granted them by the special assessment Statutes Wisconsin. Statutes 66.0703: the police power, and the taxing power, and in accordance with the provisions of Wisconsin Statutes 66.0702. In addition to other methods provided by law, the Town has adopted a local Ordinance under the authority granted in Statutes 66.0701, which permits the Town to specially assess the installation or construction costs of any public work or improvement by alternative procedures identified in the local Ordinance. This Ordinance permits the Town to levy special assessments subsequent to the completion of the public work or improvement. This document is intended to establish the procedures for the Town to undertake special assessments by local Ordinance, as authorized in Wisconsin Statutes 66.0701, in addition to the procedures established in Wisconsin Statutes 66.0703, or pursuant to other authorizing Wisconsin Statutes.

### **IV. GENERAL STATEMENT OF INTENT**

In full accordance with the provisions of law, and when in the best interest of the Town, it is the Town of Buchanan's intent to specially assess for the costs of those specific public improvements and public services which are of benefit to certain limited, definable properties. This policy shall not be interpreted as conflicting with the Town's Ordinances including the special assessment Ordinances or the land division Ordinance, but is intended to be interpreted as a guideline in the application of special assessment proceedings. In the event of a direct and irreconcilable conflict between this policy and procedure manual and Town Ordinance, the Ordinance shall control.

### **V. DETERMINATION OF ASSESSABLE ITEMS**

This determination is not intended to be applied to the requirements for installing public improvements determined necessary by the Town Board due to land divisions unless the subdividers are not required to install such improvements or provide these as part of the land division review and approval process. On major projects that provide benefit to the entire community as a whole, a portion of the project costs shall be borne by the community as a whole.

### **VI. WHAT MAY BE INCLUDED AS COST**

The cost of any work or improvement to be paid in whole or in part by special assessment on a 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 Town and the cost of any architectural, engineering, construction and legal services, and any other items 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 Town Board. Special assessments of condemnation benefits may be assessed in accordance with Sec. 66.63. Statutes.

## VII. DEFINITIONS

**Actual Cost:** The cost the Town pays the contractor in labor, materials, equipment, and the administrative cost of Town staff, and any architectural, engineering, construction and legal services, and any other items of direct or indirect cost which may reasonably be attributed to the proposed work or improvement

**Addressed Side:** Street with the house number.

**Administrative Costs:** A reasonable charge for services of the administrative, engineering, preparation of bid documents, and legal staff of the Town.

**Assessable Footage:** Assessable footage is equal to the total number of developable feet that a parcel of land fronts upon the right-of-way or easement in which the public work or improvement is to be installed and property benefited or minimum frontage, whichever is greater.

**Assessable Costs:** Costs to be included in the assessment can include any of the following: administrative costs, construction, inspection, right-of-way or easement acquisition, landscaping, restoration, permit fees, legal fees, and engineering.

**Assessed at Percentage:** Percentage of the assessable costs charged to property owners.

**Benefiting Parcel:** A benefit may include grading, paving, resurfacing, rebuilding, installation/reconstructing of storm sewers and ditches, landscaping, or other improvements.

**Developer:** Any person, partnership, corporation or other similar entity who requests that the Town extend or install public works or improvements for the purpose of developing one or more parcels of land under their control or ownership.

**Driveway Aprons:** Driveway approach within the street right-of-way, which is typically up to 21' in rural areas and 19' in urban areas from where the road surface ends.

**Intersection:** Where two public streets connect which each have unique names.

### **Lot Definitions:**

1. Corner Lot. A lot located at the intersection of two public streets where the interior angle of such intersection does not exceed 135 degrees.
2. Standard Lot. A lot having only one lot line along a public street.
3. Double Sided Lot. A lot having a pair of opposite lot lines along two parallel public streets and which is not a corner lot.
4. Triple Sided Lot. A lot having three lot lines along a public street.

**Public Improvement:** Any improvement upon public property, right-of-way or easement which results in special benefits to the real property in the vicinity of such improvement. The cost of the public improvement will be reasonably spread among the "benefiting" real property in proportion to the benefit each parcel receives from the project.

## **Road Construction Methods**

**Reconstruction:** Generally consists of the following steps:

1. Excavating the entire roadway including pavement and gravel.
2. Placing and compacting gravel underneath the roadway.
3. Placing and compacting asphalt.
4. Completing restoration work.

**Reclamation:** Generally consists of the following steps:

1. Grind and mixing the existing pavement surface with the existing gravel.
2. Place and compact the recycled (reclaimed) pavement material.
3. Placing and compacting asphalt.
4. Completing restoration work.

**Rehabilitation:** Generally consists of the following steps:

1. Removal or milling of asphalt surface and depth to be determined.
2. Replacement of asphalt surface.
3. Placing and compacting asphalt.
4. Completing restoration work.

**Rural Area:** Town land mass east of State Trunk Highway 55.

**Right-of-Way (ROW):** A strip of land no less than 66 feet in width between the roadbed and the front yard property line that gives the Town access and egress along the roadway. The Town owns all roadside stormwater facilities within the Town right-of-way. However, property owners adjacent to the facilities within the ROW are the responsible for general maintenance.

**Street Improvement:** See Public Improvement.

**Stormwater Management and Conveyance Facilities:** Stormwater facilities collect, convey, and manage surface runoff from a property. Collection and conveyance facilities include general site grading, inlets, pipes, and swales or channels that are designed to move stormwater to stormwater management facilities or to discharge points at the property boundary. Stormwater management facilities include structural and non-structural practices intended to manage the volume, rate, and quality of stormwater runoff.

**Town Road Specifications (“Town Road Specs.”):** See current “Town Road Standard Specification Policy.” A project may make it necessary for the Town to modify these specifications due to conditions within a project area.

**Useful Life of Facilities:**

1. Asphalt – 35 years
2. Concrete – 70 years
3. Curb and gutter – 35 years
4. Storm sewers – 75 years
5. Reconstructed streets

- i. Rehabilitation – 15 years
- ii. Reclamation – 20 years
- iii. Reconstruction – 35 years

**Urbanized Area:** Town land mass west of State Trunk Highway 55.

**Zoning Districts –**

- AED – Exclusive Agricultural District
- AGD – General Agricultural District
- RSF – Single-Family Residential District
- RTF – Residential Two-Family District
- RMF – Multifamily Residential District
- CL – Local Commercial District
- CR – Regional Commercial District
- CP – Planned Commercial District
- IND – Industrial District

**SECTION 2. ROAD CONSTRUCTION**

The Town will use the following criteria for calculating special assessments levied for road construction.

- A. During replacement, repair and maintenance of public improvement projects, the road base and surface shall be paid at 100% by the Town, up to the maximum width of the current road specifications (“Town Road Spec”). When a street is upgraded from its current design the portion of the public improvement above and beyond the Town Road Specs., (such as widening, or the addition of curb and gutter) shall be 100% assessed to the benefiting parcels.
- B. All public improvement projects undertaken by the Town shall be constructed by the Town in accordance with the most current version of road specifications established by the Town or specifications completed for a specific project.
- C. Assessments will be levied on a lot or connection basis since each connection to sewers is receiving a similar benefit. The allocation is based on the assumption that every lot or every connection to the improvement receives the same benefit from the improvement regardless of the differences in the size or shape of the lot.
  - Formula:  $\text{Rate} = \frac{\text{Total Project Costs}}{\text{Number of Assessable Units}} = \text{Cost/Connection or Lot}$
  - Assessment = (Cost/Connection or Lot) \* (Connection or Lot)
- D. The cost of the initial roadway, including the storwater conveyance facilities, on a new subdivision gravel street will be paid in full by the Developer.
- E. If one person owns an entire block as one parcel and the block is zoned RSF or RTF, the shortest side shall be assessed in full. The remaining sides shall be assessed at 50%.

- F. The cost of improving intersections within the project will be divided equally among all properties benefited.
- G. Driveway aprons shall be constructed at property owner's expense.

### **SECTION 3. STORMWATER MANAGEMENT AND CONVEYANCE FACILITIES**

The Town will use the following criteria for calculating special assessments levied for stormwater management and conveyance facilities.

- A. During the installation, replacement, repair and maintenance of stormwater conveyance facility (storm sewers and ditches) projects, the stormwater conveyance facilities shall be paid at 100% by the benefiting parcels. When a stormwater conveyance facility is upgraded beyond a 24" storm sewer the portion of the public improvement above and beyond shall be a Town cost.
- B. During the installation, replacement, repair and maintenance of stormwater management facility projects, the stormwater management facilities shall be paid at 100% by the Town.
- C. Public improvements will be assessed on a lot or connection basis since each connection to sewers is receiving a similar benefit. The allocation is based on the assumption that every lot or every connection to the improvement receives the same benefit from the improvement regardless of the differences in the size or shape of the lot.

$$\text{Formula: Rate} = \frac{\text{Total Project Costs}}{\text{Number of Assessable Units}} = \text{Cost/Connection or Lot}$$

$$\text{Assessment} = (\text{Cost/Connection or Lot}) * (\text{Connection or Lot})$$

- D. Stormwater facilities may be constructed differently dependent on the the facilities needed to serve an area. The scope of projects shall define the means and methods for construction of facilities.
- E. The extraordinary expense of installing a stowmwwater facility in an unusual manner at the request of the owner in order to accommodate an obstacle will be charged to the abutting property owner.
- F. For side street improvements and corner lots there are many alternatives to assessing the side footage of a corner lot depending on its depth and the type of improvement. Generally, two basic methods are accorded corner lots when determining assessment charges.
  - a. A corner lot which can be subdivided and a second building erected on it does in fact benefit and should be assessed for the width plus the minimum length that it would take to comprise a second lot.
  - b. There are instances where the length of the lot should be assessed in full, i.e., where the long side is the only means of serving the property, such as on a dead end street.



## **SECTION 4. STREET LIGHTING**

The Town will use the following criteria for calculating special assessments levied for street lighting.

- A. Special assessments for street lighting will only be used for the installation of new street lights where such facilities were previously not available and generally in conjunction with the construction or reconstruction of a street.
- B. Public improvements will be assessed the same as Road Construction in Section 2.
- C. Assessments shall be for 100% for new street lights in new developments or installations.

## **SECTION 5. SIDEWALKS**

The Town will use the following criteria for calculating special assessments levied for sidewalks.

- A. Special assessments for sidewalks will only be used for the installation of new sidewalks where such facilities were previously not available and generally in conjunction with the construction or reconstruction of a street.
- B. Public improvements will be assessed on a front footage basis unless a per lot assessment is adopted for a project.
- C. Sidewalks shall be constructed as detailed within Chapter 74 of the Buchanan Municipal Code.
- D. Service walks between the curb/street and sidewalk are the complete responsibility of the property owner.
- E. The extraordinary expense of installing a sidewalk in an unusual manner at the request of the owner in order to accommodate an obstacle will be charged to the abutting property owner.
- F. Assessments shall be 100% for new sidewalks in new developments or installations.

## **SECTION 6. SPECIAL ASSESSMENT POLICY CONSIDERATIONS**

There are a number of possible situations which require special consideration in the event they may arise in given improvement programs. It is the intent of the section to clarify those situations with specific policy. The areas are as follows:

- A. The policies set forth heretofore in this document do not alter the requirements of the subdivision ordinance with regard to the developer's responsibility in providing and paying for required public improvements.
- B. Assessments against single and double occupancy residential property in an industrial or commercial district will be based on the normal residential assessment for similar

improvements. That portion of the cost which is not assessed will either be spread against the other benefiting properties or deferred until such time as the use of the property changes.

## **SECTION 7. EXCEPTIONS AND DEFERRALS**

The Town Board may grant an exception or deferral from the requirements of this policy in any specific case where the Board considers that there is an emergency, hardship, or urgent need for granting such exception or deferral. Other exceptions are as follows:

- A. Farmland Exception. Eligible farmland is exempt from special assessments as described in Wisconsin Statute 91.15. Land zoned “exclusive agriculture” or for which a farmland preservation agreement is in existence, is exempt from special assessments, unless the assessments were imposed prior to filing for exclusive agriculture status or the owner of the land chooses to use the improvements created by the assessment. At such time, the assessments, together with all interest accrued shall be charged to the owner for use of the improvements.
- B. Wetlands and Environmentally Sensitive Areas.
  1. Any portion of a property that is designated as a Wetlands area or carries some other designation as an environmentally sensitive area may be eligible for a deferment of the special assessment for that portion of property that is in the designated area.
  2. Any portion of a property that is designated as a Wetlands area or carries some other designation as an environmentally sensitive area may be eligible for a deferment of the acreage special assessment for overbuild of a public improvement for that portion of land that is in the designated area.
  3. For purposes of this section, the property must be designated as Wetlands or environmentally sensitive by the Outagamie County Zoning Office, the State of Wisconsin Department of Natural Resources (DNR), or the Army Corps of Engineers. The property must be ineligible for construction of any kind. Proof of such designation shall be required.
  4. Property owners will be notified of the special assessment proposed for their entire property. If the property owner provides proper proof of wetlands or environmentally sensitive designation, only that portion that carries such designation will be eligible for deferment.
  5. If approved by the Town Board, the deferment shall remain in place until such time that the property no longer carries the designation as a wetlands or environmentally sensitive area, or until such time that permits are issued for construction on the land eligible for the deferment. Two liens may be placed on the property: one for the area that has the special assessment deferred; the other for the area that is not eligible for a deferment.
  6. The deferment shall be for both the principal and interest on the special assessment that might otherwise accrue.
  7. On lands designated AGD under the Zoning Code of the Town, assessments shall be deferred on the unused portion of contiguous tax parcels in common ownership aggregating 10 acres or more which are not essential to or used in connection with a

business operated on the property. Deferral shall be until the property is sold, or transferred or developed. During the deferral period the property owner shall accrue an annual charge equal to the Engineering News Record, Construction Cost Index on the unpaid balance of the cumulative assessment.

For AGD zoned areas, the agricultural lot with a dwelling shall be assessed based upon the lesser of the actual frontage or the average frontage of residential use within the project. No AGD parcel shall be assessed for less than 90 feet. The remainder of a parcel's frontage above the average frontage of residential use within the project or the entire frontage of an AGD parcel with no dwelling shall be assessed and the Town Board will consider a deferment. The deferment shall extend only while the property remains unplatted and is used by the owner for farming or agricultural purposes. During the deferral period, the property owner shall accrue an annual charge equal to the bond interest from the bond issuance for the project on the unpaid balance of the cumulative assessment and interest noted in Section 8, 1a.

C. Non-Benefited Properties. Those properties which are undevelopable, thus non-benefitted, due to building setback restrictions, easements, or other zoning restrictions shall be deferred.

D. Hardship Deferrals.

1. Deferring Assessments. The Town of Buchanan will defer the payment of special assessments for owner occupied homes in situations where the owners have incomes at or below the federal standards for very low incomes (30% of median income) in the Appleton MSA.
2. Applicants for deferment of assessments must own and reside in the property subject to the assessment and demonstrate to the Town Treasurer qualification for the deferment by presentation of a copy of the their most recent federal tax return prior to the levying of the assessment, and annually thereafter. A property owner must qualify for this deferment at the time the Board levies the initial assessment, and annually thereafter, in order to be eligible for a deferment.
3. Where a property is owned by two or more persons, each owner must meet the eligibility requirements for the program. Property owned by any corporation, partnership, or trust is ineligible for assessment deferment.
4. Qualified very low income persons shall have the principal portion of their assessment deferred until the death of the qualifying property owner(s), and/or the sale of the property, whichever occurs first.
5. Interest shall be payable on assessments levied against a property during the period of deferment. The interest rate payable shall be the rate of 2% per annum above the most current borrowed rate at the time that the Board initially levied the special assessments. Interest payments shall be made in the same manner and at the same time as other special assessments are paid in accordance with this policy.
6. Deferment shall cease at the time a property owner(s) no longer meets the income criteria for the program, upon the death of the qualifying owner(s), or upon the date which the ownership of the property is transferred to any other person, persons, partnership, corporation, trust, or other entity by any means whatsoever, whichever occurs first.

7. Deferment shall expire if a property owner fails to provide the Town a copy of a federal tax return by May 1st of each year demonstrating program eligibility.
8. All deferred assessments shall be placed on stand-by special assessment and a report filed in the Register of Deeds Office for Outagamie County setting forth the amount of the lien against the property by reason of stand-by charge and the conditions of payment.

## **SECTION 8. SPECIAL ASSESSMENT PAYMENTS**

### **I. METHOD OF PAYMENT**

- A. Assessments may be partially or in whole prepaid after the installment method has been selected. The number of annual installments in which an assessment is to be paid will be determined in the Preliminary Assessment Resolution based on the total amount of the assessment in accordance with the following payment schedule:
  1. Lump sum payment to be paid 30 days from the \*end of the project in full without interest.
  2. Payment by November 1 of the year within which the project was completed with interest accruing from the \*end of the project to the date of payment.
  3. One (1) annual installment if the assessment is less than \$500.00.
  4. Two (2) annual installments if the assessment is at least \$500.00 but less than \$999.00.
  5. Five (5) annual installments if the assessment is at least \$1,000.00, but less than \$4,999.00.
  6. Ten (10) annual installments if the assessment is greater than \$5,000. In no event shall the assessment installments be greater than ten (10) years.

\*End of project: After a project is complete, Town Engineers will determine the built cost and the property owners are notified of the final amount of their assessment. The date of the letter provided by certified mail to the property owners is considered "the end of the project." This ensures that any significant changes to a project or special assessment amounts can be accounted for.

- B. Separate current year special assessments may be combined to establish eligibility for the limits identified in the payment schedule. Town must be notified within two weeks of the certified letters being sent to a property owner notifying them of special assessment.
- C. The rate of interest on outstanding balances shall be at least 2.0% greater than the rate of interest the Town paid on the debt obligations which were issued to finance the project, or in the event no debt obligations were issued, then at least 1.5% greater than the average rate of interest on all debt issued in the previous calendar year.

### **II. DELINQUENT PAYMENT**

- A. If any installment is not paid to the Town Treasurer with the other taxes it shall be returned as delinquent and accepted and collected in the same manner as delinquent general taxes on real estate.

## **II. MISCELLANEOUS PAYMENT PROCEDURES**

- A. Public owned property, including lands under the jurisdiction of the Board of Education and other branches of town, churches and private schools and other exempt properties will be assessed 100% of the “all other zoning” assessment rate regardless of the zoning.
- B. When county, state or federal aids are available for a specific project, they will be applied first to reduce the Town’s share of the cost of the project (if any). Any remaining funds will be applied to reduce assessments.
- C. The total amount of all outstanding special assessments will become due and payable upon sale or transfer of the property.
- D. Property in an adjacent municipality which abuts and benefits from a public improvement may be specially assessed if the adjacent municipality adopts a resolution approving the levy. If adopted, the treasurer of the adjacent municipality must collect the assessment as a tax and pay it over to the treasurer of the Town.

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## **APPENDIX A. PROCESS FOR SPECIAL ASSESSMENT (POLICE POWER) UNDER WISCONSIN STATUTES 66.0701**

**A. Procedures.** The following is presented as the recommended Official Policy for the Town of Buchanan police power assessment process under local Ordinance (by authority granted in Wisconsin Statutes 66.0701).

1. The Town Board shall determine to assess part or all of the costs of a specific public service or improvement to the benefiting properties under the provisions of Wisconsin Statutes 66.0701, by declaring its intent in a PRELIMINARY RESOLUTION. The Town may proceed with the special assessment process before, during or after the completion of the work or rendering of the service under Section the Ordinances. The Preliminary Resolution shall be approved by the Town Board and the Preliminary Resolution shall describe:
  - a. The Town's intent to exercise special assessment powers under the police powers and pursuant to Sec.66.0701, Statutes.
  - b. The contemplated purpose;
  - c. The limits of the area to be assessed;
  - d. The number of installments to be allowed or shall say that the number will be determined at the hearing, in accordance with Section 10 below;
  - e. The date for the Public Hearing; and
  - f. Instructions for the Town Clerk-Treasurer to publish the Preliminary Resolution as a Class 1 Notice and mail the notice (Preliminary Resolution) to any affected persons at least ten days before the hearing. The hearing must be held not less than ten, not more than forty days after publication of the notice.
2. The Town Engineer shall view the premises of the public improvements or service and determine that benefits will accrue to the affected parcels. The Engineer shall prepare and file with the Town Clerk-Treasurer a Preliminary Engineering Report describing:
  - a. The scope of the work;
  - b. The estimated project costs;
  - c. The elements of the work which may be specially assessable;
  - d. A Preliminary Special Assessment roll of the affected properties and the estimated amount of the special assessments for each affected property;
  - e. A Statement that the Town Engineer has investigated the benefits to the property and that the property to be assessed is benefited; and
  - f. An explanation of how the estimated special assessment amounts had been prepared on a fair and equitable basis in accordance with Statutes, Ordinances, and the provisions of this policy.
3. The Town Board when possible shall conduct a public hearing for the lands affected by the proposed work prior to letting of bids and contracts for the work. This is to allow interested parties to discuss the recommended assessment. The Town Board may, during or after the completion of the work or rendering of the service, hold the public hearing, but the general intent of this policy is to hold the hearing in advance to allow public input. The Town Board shall review the Preliminary Special Assessment Roll with those affected property owners in attendance at the Public

Hearing in accordance with the guidelines of this policy, and shall determine and recommend the following:

- a. The work or service costs, or portions thereof, to be specially assessed for;
  - b. The rates or percentages of the costs to be borne by the Town;
  - c. The rates or percentages of the costs to be borne by the affected property owners; and
  - d. The types, interest rate, methods, deferments, and numbers of installments for the special assessments.
4. The Town Board shall present and recommend a PRELIMINARY SPECIAL ASSESSMENT ROLL.
  5. The proposed work shall be let for bidding.
  6. Construction of the project shall take place after the bids have been reviewed by the Town Board and contracts awarded by the Town Board and after the Town Board has approved the Preliminary Special Assessment Roll. The Town may choose to proceed with the special assessments after the project has been constructed or service rendered.
  7. After completion of the project, the Town Board shall present a recommended FINAL ASSESSMENT RESOLUTION and SPECIAL ASSESSMENT ROLL.
  8. Upon adoption by the Town Board, the Town Clerk-Treasurer shall PUBLISH the Final Resolution as a Class 1 Notice and MAIL copies of the Final Assessment Resolution and Assessment Roll to the affected property owners.
  9. The property owner may APPEAL the final special assessment to the circuit court in the manner prescribed in Wisconsin Statutes 66.0703(12) within 90 days of the date of adoption of the Final Assessment Resolution by the Town Board and the assessment resolution shall so state.
  10. If the final special assessment amounts for all affected property owners are greater than the Preliminary Special Assessment Roll by more than 15 % of the amounts approved, the special assessment process shall be REOPENED at Step 3. If the actual special assessment amounts are less than the amounts approved in the assessment roll, the special assessment shall be levied at the actual amount of the assessment. If the actual special assessment amounts are substantially greater than the amounts approved in the Preliminary Special Assessment Roll, or if other changes are necessary due to errors in the special assessments or the special assessment process, the Town may choose to reopen the assessment process. In addition, the Town may choose not to reopen the assessment process (in which case the assessments shall be levied at the amount not exceeding 115% of the amount approved in the Preliminary Special Assessment Roll).
  11. Assessments shall be paid in full or in annual installments. See Section 11. Special Assessment Payments.

**B. Waive of Notice and Public Hearing.** Section 66.0703 (7) (b) Wisconsin Statutes provides that if every owner of property affected by the proposed special assessment executes a waiver, the Town may levy the assessment without the requisite notice and hearing. When the notice and hearing have been waived in writing, the Town Board need only adopt the Final Assessment Resolution and the assessments are levied and become a lien against the property.

## APPENDIX B. SPECIAL ASSESSMENT CHECKLIST

This checklist is a summary of actions for levying special assessments for compliance with Statutes, Town Ordinances and policy. It is not intended nor does it propose to list all actions required. Furthermore, the Town may vary from this procedure under local alternate assessment procedures adopted under Section 66.62, Statutes.

<u>ACTIONS</u>	<u>DATE</u>
1. Town Board adopt preliminary resolution:	_____
2. Engineer's Report filed with the Clerk:	_____
3. Publish Class 1 Notice 10 days before Public Hearing:	_____
4. Mail Notice to every interested property owner 10 days before Public Hearing:	_____
5. Public Hearing before Board not less than 10 days Nor more than 40 days after Public Notice:	_____
6. Board approves Preliminary Special Assessment role and awards contract:	_____
7. Adopt Final Assessment Resolution and Assessment Roll to be levied:	_____
8. Publish Final Assessment Resolution:	_____
9. Mail Final Assessment Resolution to all affected property owners:	_____
10. If all affected property owners waive Notice and Hearing, eliminate steps 3, 4, 5, & 6:	_____