

TITLE IV

Chapter 15

SPECIAL ASSESSMENTS

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15.01 LEVY OF SPECIAL ASSESSMENT

- (1) The City may levy and collect a special assessment against property for special benefits or services conferred upon such property by any municipal work or improvement.
- (2) The allocation of all or part of the cost of the special assessment or services rendered shall be billed to the benefited party.
- (3) Authority for this levy of special assessment is pursuant to Section 66.60 (16) Wis. Stat.

15.02 NOTICE

- (1) If the bill is not paid within thirty (30) days, the Clerk shall send a notice of the delinquent bill to the benefited party and the property owner by certified mail.
- (2) The notice shall contain the following information:
 - (A) Amount of the delinquent bill
 - (B) The party is entitled to a hearing
 - (C) A request for hearing must be received within ten (10) days of the date the notice is mailed.
 - (D) The procedure in the scheduling of a hearing.

15.03 HEARING

- (1) Upon a timely receipt of a request for hearing, the Clerk shall set the date and time for hearing.
- (2) The hearing shall be before the City Council.
- (3) At the time of the hearing, the Council shall hear all evidence brought before it concerning the correctness of the amount billed by the City in accordance with this ordinance. All interested parties shall have the opportunity to be heard and call witnesses.
- (4) The Council may adjourn or recess a hearing upon reasonable request of any interested party.

15.04 DECISION

- (1) At the conclusion of the hearing, or any adjournment thereof, the Council shall decide the amount due to the City.
- (2) The party requesting the hearing and his representative shall be notified of the Council's decision.
- (3) If an amount is determined to be due the City after the hearing referred to in this chapter, the party or parties shall have ten (10) days within which to make payment.

15.04 LIEN AGAINST PROPERTY

- (1) If the hearing has not been requested and if payment is not made within fifteen (15) days of the delinquency notice specified in Section 15.02, the bill shall become a lien against real property.
- (2) If the hearing has been requested and no payment is received within ten (10) days of the date of the Council's decision, the amount shall become a lien upon the real property.
- (3) When the levy as provided in this section becomes a lien against real property, it is added to the tax roll. Payment of the tax is pursuant to Section 12.07 of this code.