

CHAPTER 210
Special Assessments

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CROSS REFERENCES

Special assessments - see CHTR. Ch. XI

Special assessments - see Mich. Const. Art. 9, Sec. 6; M.C.L.A.
Secs. 104.8, 211.741 et seq.

Special assessments by home rule cities - see M.C.L.A. Secs. 117.4a,
117.4B, 117.4d, 117.4f, 117.4g, 117.5

Assessments for construction, installation, maintenance and repair of
sidewalks - see S.U. & P.S. 1022.13

210.01 AUTHORITY OF COUNCIL.

The City Council shall have the power to assess and reassess the cost, or any portion thereof, of any public improvement to a special district as provided in Chapter XI of the City Charter, in accordance with the procedures established by the City Charter and this chapter.

210.02 PETITIONS FOR IMPROVEMENT; CONTENTS; FILING.

(a) The Council, in order to ascertain whether or not a reasonable number of property owners to be assessed desire any particular improvement to be made, may request and receive a petition therefor, or may receive such a petition voluntarily presented, but, in either event, such petition shall be advisory only and shall not be jurisdictional.

(b) All advisory petitions shall be addressed to the Council and contain a brief description of the improvements sought to be made or the nuisance or hazard sought to be abated, and shall be signed by property owners only whose signatures shall be followed by a brief description of the property owned by them. The signatures on such petitions shall be verified by the oath of one or more of the circulators of such petitions, before filing.

(c) Advisory petitions shall be filed with the City Clerk who shall check them for signatures and correctness and, if they are found to be in order, he or she shall refer them to the City Manager, who shall present them to the Council at its next regular or special meeting called for that purpose, together with his or her recommendations.

210.03 ACTION BY RESOLUTION.

When, by the provisions of the City Charter and the laws of the State of Michigan, the Council shall have power to make a public improvement by special assessment, it shall, by resolution, set forth the improvement intended to be made and direct the City Manager to prepare a report, with the assistance of the Engineer, containing any information it may request concerning such improvements.

210.04 PLANS AND SPECIFICATIONS.

The City Manager shall request the Engineer to prepare, or cause to be prepared, plans and specifications of the improvement to be made, an estimate of the life of the improvement and of the cost thereof, and plats of the lands affected thereby, and such other information as the Council may have requested.

210.05 REPORT OF CITY MANAGER; CONTENTS.

The City Manager shall prepare his or her report and include in it a schedule of all property affected by the proposed improvement, listing the assessed valuation, tax delinquencies, whether the land is vacant or improved, and pertinent information on such parcels as are owned by public authorities, and such other information as the Council may have requested, and shall present it to the Council, along with the plans and specifications of the Engineer, together with his or her recommendation as to what proportion of the cost should be paid by special assessment and what part, if any, should be a general obligation of the City, the number of installments in which the assessment should be spread and the lands which should be included in the special assessment district.

210.06 CONTENTS OF RESOLUTION.

When the Council shall determine to make any public improvement and defray the whole or any part of the costs and expenses thereof by special assessment, it shall so declare by resolution, stating the improvement, and what part or proportion of the expenses thereof shall be paid by special assessment, and what part, if any, from the General Fund of the City and shall designate the district or land and premises upon which the special assessment shall be levied. The Council may in its discretion divide any improvement into parts or sections and provide for the separate construction of such parts or sections, and may establish a special assessment district for each part or section, and may issue bonds against such separate districts.

210.07 COST ESTIMATES; NOTICE OF HEARING.

(a) Before ordering any public improvement, any part of the expense of which is to be defrayed by special assessment, the Council shall cause estimates of the expense thereof to be made and also maps and plans, when practicable, of the work and of the locality to be improved and deposit the same with the City Clerk for public examination; shall cause a notice of the proposed improvement and the district to be assessed to be given to each owner of an interest in the property assessed whose name appears on the last local tax assessment records, by first class mail, addressed to such owner at the address shown on the tax records at least ten days before the date of such hearing; and shall give notice thereof and of the proposed improvement or work and of the district to be assessed by publication once at least five days prior to such hearing in a newspaper of general circulation in the City to be designated by the Council and of the time and place when the Council will meet and consider any objections thereto.

(b) The cost and expense of any improvement which may be defrayed by special assessment shall include the costs of surveys, plans, assessments, and construction, and all other costs incurred in making the improvement.

210.08 SPECIAL ASSESSMENT PROCEDURE.

When any special assessment is to be made pro rata upon the lots and premises in any special district according to frontage or benefits, the Council shall, by resolution, direct the same to be made by the City Assessor, and shall state therein the amount to be assessed and whether according to frontage or benefits, and shall describe or designate the lots and premises or locality constituting the district to be assessed.

210.09 PREPARATION OF SPECIAL ASSESSMENT.

Upon receiving orders and directions to do so, the City Assessor shall make out an assessment roll, entering and describing therein all of the lots, premises, and parcels of land to be assessed with the names of the persons, if known, chargeable with the assessments thereon, and shall levy thereon and against such property the amounts to be assessed in the

manner directed by the Council and provisions of this chapter applicable to the assessment. In all cases where the ownership of any description of land is unknown to the City Assessor, he or she shall, in lieu of the name of the owner, insert the word "unknown" and if, by mistake or otherwise, any person shall be improperly designated as the owner of any lot or parcel of land or premises, or if the same shall be assessed without the name of the owner or the name of any person other than the owner, such assessment shall not for any cause be vitiated, but shall in all respects be as valid upon and against such lot, parcel of land, or premises as though assessed in the name of the property owner, and when the assessment shall be a lien, pursuant to the City Charter and this chapter.

210.10 CERTIFICATION OF SPECIAL ASSESSMENT ROLL.

If the assessment is required to be according to frontage, the City Assessor shall assess to each lot or parcel of land such relative portion of the whole amount to be levied as the length or front of such premises abutting upon the improvement bears to the whole frontage of all lots to be assessed, unless, on account of the shape or size of any lot, an assessment for a different number of feet would be more equitable. If the assessment is directed to be according to benefits, the City Assessor shall assess upon each lot such relative proportion of the whole sum to be levied as shall be proportionate to the estimated benefit resulting to such lot from the improvement. When he or she shall report the same to the Council, such report shall be signed by the City Assessor and may be in the form of a certificate endorsed on the assessment roll as follows:

State of Michigan)
 City of Litchfield) ss

To the City Council of the City of Litchfield

I hereby certify and report that the foregoing is a special assessment made by me pursuant to a resolution of the Council of said City adopted (give date) for the purpose of paying that part of the cost which the Council decided should be borne and paid by special assessment for the (insert description of object of the assessment), and that in making such assessment I have as near as may be, according to my best judgment, conformed in all things to the direction contained in the resolution of the Council herein before referred to, and the Charter of the City relating to such assessment.

Dated and Signed .
 City Assessor

210.11 NOTICE OF PROPOSED ASSESSMENT; HEARINGS; OBJECTIONS.

When any special assessment roll shall be reported by the City Assessor to the Council, as in this chapter directed, the same shall be filed in the office of the City Clerk and numbered consecutively. Before confirming the assessment roll, the Council shall set a date for review of the same and shall cause a notice to be given to each owner of an interest in any property to be assessed, whose name appears upon the last local tax assessment records, by first class mail, addressed to such owner at the address shown on the tax records at least ten days before the date of such hearing and shall cause a notice to be published once, not less than five days prior to the date set for such review, in a newspaper of general circulation in the City to be designated by the Council, which notice shall set forth the fact of filing of the assessment roll with the City Clerk, the time when the Council and the City Assessor will meet to review the assessment roll, and a description of the lots, premises, and parcels of land assessed. Any person objecting to the assessment against lands owned by him or her may file objections thereto in writing to the City Clerk. The notice of the meeting to review such special assessment roll and to hear objections to such special assessments shall be in substantially the following form:

Meeting to review special assessment roll No. _____ and to hear objections to the special assessments assessed against special assessment districts No. _____ in the City of Litchfield, Michigan: Please take notice that the Council will meet at _____ (insert address) on _____ the _____ day of _____, 20 ____, at _____ o'clock p.m. for the purpose of reviewing said special assessment roll No. _____ and of hearing any and all objections to the special assessments as assessed in said roll No. _____ made in the matter of constructing the following described improvements: (insert specific description of particular improvements).

The assessment roll is on file in the office of the City Clerk for public examination. The special assessment therein contained have been assessed according to law against the parcels of land constituting special assessment district No. _____, which district is described as follows: (insert description of special assessment district.) The above assessment and all proceedings upon which they are based shall be incontestable, unless suit to contest the validity thereof is instituted within thirty days after the day of the confirmation of said special assessment roll No. _____.

Dated, City of Litchfield, Michigan, this _____ day of _____, 20 ____.
City Clerk

210.12 CONDUCT OF HEARING; ALTERATION AND CONFIRMATION OF ROLL.

At the time and place appointed for the purpose aforesaid, the Council and the City Assessor shall meet and there, or at some adjourned meeting, review the assessment and hear any objection to any assessment which may be made by any person deeming himself or herself aggrieved thereby, and the Council shall correct the same if necessary, and confirm it as reported or as corrected, or it may refer the assessment back to the City Assessor for revision, or annul it and direct a new assessment, in which case the same proceeding shall be had as with respect to the previous assessment. When a special assessment shall be confirmed, the City Clerk shall make an endorsement upon the roll showing the date of confirmation. When any special assessment roll shall be confirmed by the Council, it shall be final and conclusive.

210.13 ASSESSMENTS FINAL THIRTY DAYS AFTER CONFIRMATION.

Special assessments and all proceedings upon which such special assessments are based shall be incontestable, unless suit to test the validity thereof is instituted within thirty days after the date of confirmation of such special assessment roll.

210.14 PAYMENT SCHEDULE.

At the same meeting at which the special assessment roll is confirmed by the Council, the Council shall, by resolution, determine the number of annual installments, if any, in to which all assessments levied in such assessment roll shall be divided for collection, not exceeding ten in number, at such time of year as the Council shall determine, with annual interest at a rate not exceeding six percent per annum, provided no interest shall be charged until thirty days after confirmation. If the last date for payment without interest, or when the last day of any month falls on a Sunday or a legal holiday, or a day when the City Treasurer's office is officially closed, then such payment may be made without interest or without additional interest, as the case may be, on the next secular day. The whole assessment may be paid to the City Treasurer at any time after confirmation, in full, with accrued interest thereon.

210.15 LANDS DIVIDED AFTER ASSESSMENT.

Should any lots or lands be divided after a special assessment thereon has been confirmed and divided into installments, and before the collection of all installments, the Council may require the City Assessor to apportion the uncollected amounts upon the several parts of lots and lands so divided. The report of such apportionment, when confirmed, shall be conclusive upon all parties and all assessments thereafter made upon such lots or lands shall be according to such division.

210.16 ASSESSMENT AS LIEN; PLACEMENT ON CITY TAX ROLL; COLLECTION.

Whenever any special assessment shall be confirmed and be payable, the Council may direct the City Clerk to report to the City Assessor a description of such lots and premises as are contained in said roll with the amount of the assessment levied upon each and the name of the owner or occupant against whom the assessment was made, and direct said City Assessor to levy the several sums so assessed, respectively. The City Assessor shall levy the sums therein mentioned upon the respective lots and premises to which they are specially assessed and against the persons chargeable therewith as a tax in the general tax roll next thereafter to be made in a column for special assessments, and thereupon the amount so levied in said tax roll shall be enforced and collected with the other taxes in the tax roll, and in the same manner, and shall continue to be a lien upon the premises assessed until paid, and, when collected, shall be paid into the City Treasury.

210.17 COLLECTION FROM ASSESSMENT ROLL.

Whenever any special assessment roll shall be confirmed, the Council, instead of requiring the assessments therein to be reported to the City Assessor as provided in Section 210.16, may direct said assessments to be collected directly from the special assessment roll, together with any interest which may become due thereon, and, thereupon, the City Clerk shall attach his or her warrant to said special assessment roll, commanding the Treasurer to collect the amount of money assessed against each lot, premises, or parcel of land described in said roll, together with any interest which may become due thereon, at such times and in such manner as prescribed by law and by resolution of the Council. Said warrant shall further require the City Treasurer, on the first day of April following the date when such assessments or any installments thereof have become due, to submit to the Council a sworn statement setting forth a description of the lots, premises, and parcels of land, and including accrued interest computed to April 1 of such year.

210.18 COLLECTION BY CITY TREASURER.

Upon receiving a special assessment roll and warrant, the City Treasurer shall proceed to collect the amount assessed therein. If any person shall neglect or refuse to pay his or her assessment upon demand, the City Treasurer shall seize and levy upon any personal property found within the City or elsewhere within the State of Michigan belonging to such person and sell the same at public auction, first giving sixty days notice of the time and place of such sale by posting such notice in three public places in the City or the Township where such property may be found. The proceeds of such sale or so much thereof as may be necessary for that purpose shall be applied to payment of the assessment and the costs and expenses of such seizure and sale, and the surplus, if any, shall be paid to the person entitled thereto.

210.19 DELINQUENCY; INTEREST AND PENALTIES.

The City Treasurer shall report delinquent assessments or installments thereof as required in the warrant of the City Clerk. The Council shall then certify the same to the City Assessor, who shall reassess the same on the next annual City tax roll in a column headed "Special Assessments", with interest to April 1 of such year, and an additional penalty of four percent of such amount, and such total amount, when so reassessed upon said tax roll, shall be collected in all respects as provided for the collection of City taxes. Unpaid special assessments reassessed upon the City tax roll shall be returned to the County Treasurer for collection at the same time and in the same manner as City taxes.

210.20 DELAY DUE TO CONTEST.

Should any of the proceedings authorized to be taken under the provisions of this chapter be delayed by reason of any suit or action to contest the validity thereof, then such proceedings shall be taken as soon as such delay has ended.