

## **PART VII PLANNING AND LAND DEVELOPMENT**

### **Chapter 70 SPECIAL ASSESSMENTS**

- 70.01 Levying special assessments for public work, improvement or service
- 70.02 Applicability
- 70.03 Assessment upon completion
- 70.04 Public hearing notice
- 70.05 Special assessment shall be a lien against property
- 70.06 Appeal

#### **70.01 Levying special assessments for public work, improvement or service**

In addition to other methods provided by law, special assessments for any public work or improvement or any current service may be levied in accordance with provisions of this chapter.

#### **70.02 Applicability**

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 resolution specifying this intention and the time, either before or after completion of the work or improvement, when the amount of the assessments will be determined and levied, the number of annual installments, if any, in which assessments may be paid, the rate of interest to be charged on the unpaid balance and the terms on which any of the assessments may be deferred while no use of the improvement is made in connection with the property.

#### **70.03 Assessment upon completion**

The provisions of [Section 66.60, Wisconsin Statutes](#), shall apply to special assessments levied under this chapter except that, when the village board determines by resolution the hearing on the assessments be held subsequent to completing the work or improvement or rendering the service, the report required by [Section 66.60\(3\), Wisconsin Statutes](#), shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost.

#### **70.04 Public hearing notice**

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 in the manner prescribed by [Section 66.60\(7\) and \(8\)\(d\), Wisconsin Statutes](#).

#### **70.05 Special assessment shall be a lien against property**

Any special assessment levied under this chapter shall be a lien against the property assessed from the date of the village board's final resolution determining the amount of the levy.

#### **70.06 Appeal**

Any person against whose property a special assessment is levied under this chapter may appeal therefrom in the manner prescribe by [Section 66.60\(12\), Wisconsin Statutes](#), within 90 days of the date of the village board's final determination.

[Adopted 10-19-89]