

# Chapter 12

## Assessments

**(DRAFT ORDINANCE REVISIONS – FOR PLAN COMMISSION CONSIDERATION)**

[HISTORY: Adopted by the Common Council of the City of Waterloo 10-19-1987 by Ord. No. 87-6 as §§ 8.09 and 8.10 of the 1987 Code. Amendments noted where applicable.]

### § 12-1 Public improvements.

#### A. General application.

- (1) The installation of any public improvement shall be an exercise of the police power of the City, as may from time to time be determined by the Council, and the property served shall be assessed pursuant to the provisions of §§ 66.0703 and 66.0701, Wis. Stats.
- (2) The total cost of any public improvement to be paid in whole or in part by special assessment shall include the direct and indirect costs reasonably attributable thereto, including but not limited to materials, supplies, labor, equipment, site preparation and restoration, damages occasioned by the public improvement, interest on bonds or notes issued in anticipation of the collection of assessments, and a reasonable charge for engineering, legal and administrative costs.
- (3) The total assessment for any public improvement shall be based upon the total cost, as defined in Subsection A(2) above, and shall be apportioned among the individual parcels benefited. Such apportionment shall generally be computed on a linear frontage basis unless the Council otherwise determines that extenuating circumstances require a different method of apportionment.

#### B. Sewer and water mains.

- (1) All sewer and water main extensions shall be constructed by the City in accordance with specifications established by the Board of Public Works.
- (2) Special assessments for all sewer and water main extensions ~~shall~~ may be levied at 100% of the cost.
- (3) Corner lots shall be assessed in accordance with § 66.0703(3), Wis. Stats.
- (4) No water mains less than eight inches in diameter and no sanitary sewer mains less than eight inches in diameter shall be installed. When oversized sewer or water mains are installed by the City, the benefitting abutting property owner shall be assessed the eight-inch equivalent cost; the City shall levy a special assessment on an area basis for the remaining oversize cost against all the property benefitting from such oversizing.

#### C. Streets.

- (1) Streets shall be constructed by the City in accordance with specifications established by the Board of Public Works.
- (2) Special assessments for all new streets ~~shall~~ may be levied at 100% of the cost. The cost of maintaining and resurfacing existing streets shall be borne by the City.

D. Curb and gutter.

- (1) Curb and gutter shall be constructed in accordance with specifications established by the Board of Public Works.
- (2) Special assessments for all new curb and gutter ~~shall~~ may be levied at 100% of the cost.
- (3) The cost of replacement curb and gutter shall be borne by the City, except when such curb and gutter was damaged by the property owner.

E. Sidewalks. [Amended 3-15-2007 by Ord. No. 2007-06]

- (1) The sidewalk shall be located in such places and at such grades and width as designated by the Council and shall be constructed in accordance with standards and specifications established by the Board of Public Works.
- (2) Special assessments for all new sidewalks ~~shall~~ may be levied at 100% of the cost.
- (3) ~~Pursuant to § 66.0907, Wis. Stats., the Board of Public Works may order property owners to repair or remove and replace any sidewalk which is unsafe, defective or insufficient. If the property owner shall fail to so repair or remove and replace such sidewalk for a period of 20 days after service of the notice provided in § 66.0907(3)(e), Wis. Stats., the Board of Public Works shall repair or construct such sidewalk and the Clerk-Treasurer shall enter the total cost thereof upon the tax roll as a special tax against said lot or parcel of land.~~
- (4) ~~If the cost of repair of any sidewalk in front of any lot or parcel of land does not exceed the sum of \$100, the Board of Public Works or the Director of Public Works may immediately repair such sidewalk, without notice or letting the work by contract, and shall charge the cost thereof to the owner of the lot or parcel of land, as provided in § 66.0907, Wis. Stats.~~

(5) Sidewalk Replacement. When, in the opinion of the City Engineer, it becomes necessary to replace defective sidewalk:

(a) Owner Responsible. The sidewalk shall be removed and replaced, without cost to the City, as provided in sec. 66.0907, Wis. Stats., if:

1. The sidewalk was damaged by the owner or occupant of the property or by anyone acting with the permission of the owner or occupant of the property or by anyone acting under a contract with the owner or occupant of the property; or
2. The sidewalk was last constructed without a permit being issued before such construction; or
3. The sidewalk was not constructed by the City and, in the opinion of the City Engineer, the defect was caused by defective construction.

(b) City Responsible. If none of the conditions set forth in (a) apply, then the City shall replace existing sidewalk at its expense.

F. Storm sewer.

- (1) Except as provided in Chapter 380, Subdivision of Land, of this Code, storm sewer shall be constructed by the City in accordance with standards established by the Board of Public Works.
- (2) Special assessments for storm sewer ~~shall~~ may be levied at 100% of the cost against the benefitting property on an area basis.

§ 12-2 **Special assessment procedure.**

- A. 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 Council hereby elects to levy such special assessments as provided in this section.
- B. Preliminary resolution. Whenever the Council 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:
- (1) Its intent to exercise its police powers for the purpose of levying special assessments for the stated municipal purpose.
  - (2) The limits of the proposed assessment district.
  - (3) The time, either before or after completion of the work or improvement, when the amount of such assessments shall be determined and levied.
  - (4) 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 Subsection **D** below and shall be included in the final resolution.
  - (5) 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 Subsection **D** below and shall be included in the final resolution.
  - (6) 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 Subsection **D** below and will be included in the final resolution.
  - (7) The Director of Public Works shall prepare a report as required by Subsection **C** below.
- C. Report of Director of Public Works.
- (1) Whenever the Council, by preliminary resolution, directs the Director of Public Works to prepare a report, the Director of Public Works 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 Council 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.
  - (2) Upon completion of the report, the Director of Public Works shall file a copy of the report with the Clerk-Treasurer.
- D. 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.
- E. 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 Council determining the amount of such levy.