

ORDINANCE # 237-04

AN ORDINANCE OF THE VILLAGE OF BANCROFT, MICHIGAN KNOWN
AS:

SPECIAL ASSESSMENT ORDINANCE.

THE VILLAGE OF BANCROFT ORDAINS:

Section 1. Determinations by Council.

When the owners of a majority of land liable to be assessed in a special assessment district, or in a part of the Village which may constitute a special assessment district, petition Council for any public improvement, Council shall order such improvement to be made. In other cases public improvements and/or the defraying of public expenses or services by special assessment shall be made at the discretion of Council. When Council determines to make any public improvement or repair, or contract for any service or provide any service, and to defray the whole or any part of the cost and expense thereof by special assessment, council shall so declare by resolution, stating the improvement and/or service and portion of the expense thereof which shall be paid by special assessment and what part, if any, shall be appropriated from the general funds of the Village or from street funds, and shall designate the district or land and premises upon which the special assessment shall be levied.

Section 2. Estimates; Notice of Proposed Assessments; Petitions.

Before ordering any public improvement or repair, any part of the expense of which is to be defrayed by special assessment, Council shall cause estimates of the expenses thereof, and plats and diagrams, when practical, of the work and of the locality to be improved, to be made, and shall deposit the same with the Village Clerk for public examination. Council shall give notice thereof, of the proposed improvement or work, or of the service and/or expense to be paid by special assessment, of the district to be assessed and of the time when Council will meet and consider objections thereto by publication for at least two weeks in a newspaper circulated in the Village. Also notice of each hearing in these proceedings shall be given to each owner of or party in interest in property to be assessed whose name appears upon the last Village tax assessment records by mailing by first class mail addressed to that owner or party at the address shown on the tax records at least 10 days before the date of the hearing. Unless a majority of the persons to be assessed petition therefor, no such improvement or work shall be ordered, except by the concurrence of two-thirds of the Councilpersons elect. In the case of a special assessment to defray the cost of a service, a majority vote of the Councilpersons elect shall be required.

Section 3. Cost of Improvements; Limits:

The cost and expense of any improvement which may be defrayed by special assessment shall include the costs of surveys, plans, assessments and construction. In no case shall the whole amount to be levied by special assessment upon any lot or premises for any one improvement exceed seventy-five percent of the value of such lot or land, as valued and assessed for State and County

taxation in the last preceding tax roll. Any cost exceeding seventy-five percent, which cost would otherwise be chargeable on such lot or premises, shall be paid by the lot owner prior to the assessment thereof, or the same may be paid from the General Fund of the Village.

Section 4. Assessments Levied Prior to Improvements

Special assessments to defray the estimated cost of any improvement shall be levied before the making of the improvement.

Section 5. Assessment Districts

When any special assessment is to be made pro rata upon the lots and premises in any special district, according to frontage or benefits, Council shall, by resolution, direct the same to be made by the Village Assessor, 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 assessment district.

Section 6. Assessment Roll.

Upon receiving the order and directions provided for in Section 5, the Village Assessor shall make out an assessment roll, entering and describing therein all lots, premises or 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 persons the amount to be assessed, in the manner directed by Council and this ordinance, applicable to the assessment. In all cases where the ownership of any description is unknown to the Village Assessor, he or she shall, in lieu of the name of the owner, insert the name "unknown". If, by mistake or otherwise, any person shall be improperly designated as the owner of any lot, parcel of land or premises, or if the same shall be assessed without the name of the owner or in the name of a person other than the owner, such assessment shall not, for any such 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 proper owner. When the assessment roll has been confirmed, the same shall be a lien on such lot, parcel of land or premises and shall be collected as in other cases.

Section 7. Method of Determination; Certificates..

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

STATE OF MICHIGAN)
 ss
VILLAGE OF BANCROFT)

To the Council of the Village of Bancroft:

I hereby certify and report that the foregoing is the special assessment roll, and the assessment made by me pursuant to a resolution of the Council of said Village adopted on May 4-04 for the purpose of paying that part of the cost which the Council decided should be paid and borne by special assessment for the (here insert the object of the assessment); that in making such assessment I have, as near as may be, and according to my best judgment, conformed to all things to the directions contained in the resolution of the Council heretofore referred to.

Dated: 5-4-04

Village Assessor

Section 8. Publication and Mailing of Notice; Form.

When any special assessment is reported by the Village Assessor to Council, as directed in this chapter, the same shall be filed in the office of the Village Clerk and numbered consecutively. Before adopting such assessment, Council shall cause notice to be published for at least two weeks in a newspaper of the Village of the filing of the same with the Village Clerk, appointing a time when Council and the Village Assessor will meet to view the assessment. Any person objecting to the assessment may file his or her objections thereto, in writing, with the Village Clerk. Notice provided for in this section may be addressed to the person whose name appears on the special assessment roll, and to all others interested therein, and may be in the below listed form. Parcel numbers of property within assessment district may be inserted in the notice rather than names in the case of an assessment district encompassing more than 2/3 of the parcels of property within the Village. Also notice of hearings in these proceedings shall be given to each owner of or party in interest in property to be assessed whose name appears upon the last Village tax assessment records by mailing by first class mail addressed to that owner or party at the address shown on the tax records at least 10 days before the date of the hearing:

NOTICE OF SPECIAL ASSESSMENT

To (insert the names of the persons against whom the assessment appears), and to all other persons interested, take notice: That the roll of the special assessment heretofore made by the Village Assessor for the purpose of defraying that part of the cost which the Council decided should be paid and borne by special assessment for the (insert object of the assessment and the locality of the proposed improvement in general terms) is now on file in my office for public inspection. Notice is also hereby given that the Council and the Village Assessor of the Village of Bancroft will meet

at the Bancroft Village Hall on (insert the date) to review said assessment, at which time and place opportunity will be given all persons interested to be heard.

TAKE FURTHER NOTICE that appearance and protest at this hearing is required in order to appeal the amount of the special assessment to the State Tax Tribunal if an appeal should be desired. A property owner or party in interest, his or her agent, may appear in person at the hearing to protest the special assessment or may file his or her appearance by letter and his or her personal appearance shall not be required. The property owner or any person having an interest in the property subject to the proposed special assessments may file a written appeal of the special assessment with the State Tax Tribunal within thirty days after confirmation of the special assessment roll if that special assessment was protested at this hearing.

Dated: 5-4-04

Shana L Post
Bancroft Village Clerk

Section 9. Reviews.

At the time and place appointed for such purpose, as set forth in this chapter, Council and the Village Assessor shall meet and there, or at some adjourned meeting, review the assessment and shall hear any objections thereto which may be made by any person deeming himself or herself aggrieved thereby. Council may correct the roll as to any assessment or description of the premises appearing therein; confirm it as reported or as corrected; refer the assessment back to the Village Assessor; or annul it and direct a new assessment. In such case, the same proceedings shall be had as in respect to the previous assessment. When a special assessment is confirmed, the Village Clerk shall make an endorsement upon the roll showing the date of confirmation.

Section 10. Confirmation:

When any special assessment is confirmed by Council it shall be final and conclusive.

Section 11. Assessments as Liens:

All special assessments shall, from the date of the confirmation thereof, constitute a lien upon the respective lots or parcels of land assessed, and shall be charged against the person to whom assessed until paid.

Section 12. Payments:

- A. Upon the confirmation of any special assessment, the amount thereof may be divided into not more than ten installments, one of which shall be collected each year, at such time as Council shall determine, with annual interest at a rate not exceeding six percent per annum. However, the whole assessment after confirmation may be paid to the Village Treasurer at any time in full, with the proportionate interest thereon.
- B. All special assessments, except such installments thereof as Council shall make payable in the future, as provided in subsection (A) hereof, shall be due and payable upon confirmation.

- C. If any special assessment is divided into installments,, a special assessment roll shall be made for each installment as the same shall become due, with the accrued interest upon all unpaid installments included and assessed therein. Such special rolls may be made and confirmed without notice to any person assessed.

Section 13. Division of Lots or Land; Apportionment:

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

Section 14. Pro Rata Assessments; Refunds:

If any special assessment proves insufficient to pay for the improvement or work for which it was levied and the expenses incident thereto, Council may, within the limitations prescribed for such assessments, make an additional pro rata assessment to supply the deficiency. If a larger amount has been collected than was necessary, the excess shall be refunded ratably to those by whom it was paid.

Section 15. Invalid Assessments:

Whenever any special assessment shall, in the opinion of Council, be invalid by reason of irregularity or informality in the proceedings, or if any court of competent jurisdiction shall adjudge such assessment to be illegal, Council, whether or not the improvement has been made, or whether or not any part of the assessment has been paid, may cause a new assessment to be made for the same purpose for which the former assessment was made. All proceedings on such reassessment and for the collection thereof shall be conducted in the same manner as provided for the original assessment. Whenever any sum or part thereof levied upon any premises in the assessment so set aside has been paid and not refunded, the payment so made shall be applied upon the reassessment on such premises, and the reassessment shall, to that extent, be deemed satisfied.

Section 16. Liens to Stand:

No judgment or decree, nor any act of Council vacating a special assessment, shall destroy or impair the lien of the Village upon the premises assessed for such amount of the assessment as may be equitably charged against the same, or as by a regular mode of proceeding might have been lawfully assessed thereon.

Section 17. Levy of Assessment; Collection:

When any special assessment is confirmed and payable, Council may direct the Village Clerk to report to the Village Assessor a description of the lots and premises that are contained in the assessment roll, with the amount of the assessment levied upon each and the name of the owner or occupant against whom the assessment was made. Council may direct the Village Assessor to levy the several sums so assessed as taxes upon the several lots and premises to which they were assessed, respectively. Upon receiving such report, the Village 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 next tax roll thereafter, in a column for special assessments. Thereupon, the amounts so levied in the tax roll shall be collected and enforced 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. When such taxes are collected, they shall be paid into the Village Treasurer.

Section 18. Effective Date:

This Ordinance shall take effect twenty (20) days after its passage, as set forth hereafter.

Date of Adoption: May 4, 04
Date of Publication: May 10th 18th (7012)
Effective Date: May 24, 04

By: Tanya J. Buckelew
Tanya Buckelew, Village President

By: Shana L. Post
Shana Post, Village Clerk

STATE OF MICHIGAN)
 ss
COUNTY OF SHIAWASSEE)

I, the undersigned, and duly qualified and acting City Clerk of the Village of Bancroft, Shiawassee County, Michigan, DO HEREBY CERTIFY that the foregoing was introduced at a regular meeting of the Bancroft Village Council on the 4th day of May, 2004. and was duly adopted..

Shana L. Post
Shana Post, Bancroft Village Clerk