

SPECIAL ASSESSMENT PROCEDURES

- I. Village Manager submits report to Council on issue.
- II. Council directs the development of a formal Manager's Report
Manager's Report to include:
 - Description of proposed assessment district
 - General plans and specifications of project
 - Cost estimate of the project
- III. Manager's Report is submitted to Council
 - A. Council reviews the report
 - B. Resolution to proceed is acted upon
- IV. Council establishes Special Assessment District (if necessary)
 - A. Sets Public Hearing date on Necessity
 - B. Directs Clerk to give hearing notice to all in District
 1. In Herald News ten (10) days prior to hearing
 2. By first class mail to all property owners in District
- V. Public Hearing on Necessity
- VI. Resolution on Necessity is acted upon.
 - A. Council approves plans and specifications
 - B. Council determines amount and terms of Special Assessment
 - C. Directs Manager to prepare Special Assessment Roll
- VII. Council accepts Special Assessment Roll
 - A. Set Public Hearing date on Special Assessment Roll
 - B. Directs Clerk to give hearing notice as in IV. B. above
- VIII. Public Hearing on Special Assessment Roll
- IX. Council **adopts** Special Assessment Roll
 - A. Places Roll on file with the Clerk
 - B. Clerk prepares report to Assessor for spreading the Roll
- X. Special Assessment placed against properties
 - A. Opportunity to pay prior to tax spread
 - B. Special Assessment to placed on next Village tax billing

Policy adopted May 24, 2001