



CITIZEN'S  
GUIDE TO  
SPECIAL  
ASSESSMENTS  
& SPECIAL  
ASSESSMENT  
DISTRICT  
(SAD)

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This guide describes the step by step process for the creation of a special assessment and special assessment district and its administration. This document is not intended as legal advice and the applicable statutes should be referred to for all purposes in connection with special assessments and the matters discussed in this guide.

## Section 1 – INTRODUCTION TO SPECIAL ASSESSMENTS

Various state statutes authorize local units of government to make public improvements and provide services to their residents and taxpayers. The special assessment process is one way a village can expend public money for any improvements made to private property, such as private roads or street lights in a subdivision. The legal authority to levy special assessments for local public improvements is authorized under Section 31 of Chapter VIII of the General Law Village Act (1895 PA 3, MCL 68.31 et. seq.) and the Township and Village Public Improvement and Public Service Act (1923 PA 116, MCL 41.411 et. seq.).

### Special Assessment Defined

A special assessment is a charge against property for a public improvement that confers a special benefit to that property different from the benefit enjoyed by the general public. [*Fluckey vs. City of Plymouth*, 358 Mich. 447, 100 N.W.2d 486 (1960)].

Special assessments are different from general property taxes. Differences include:

- Cannot be imposed against personal property
- Are not subject to constitutional and statutory limitations (millage limitations, uniformity requirements, rollbacks)
- Generally not tax deductible
- May be village wide or just those properties specially benefiting from the particular improvement project

### Special Benefit

In theory, the proportional share of the cost of the improvement defrayed by special assessment against the benefitted property will be generally offset by the increase in the property's value once the improvement is in place. In other words, any public improvement that would increase the market value of a property could be considered a special benefit.

### **Types of Authorized Improvements by Special Assessment**

- The construction, improvement, and maintenance of *storm or sanitary sewers*
- The construction, improvement, and maintenance of *water systems*
- The construction, improvement, and maintenance of public roads
- The acquisition, improvement, and maintenance of public parks
- The collection and disposal of garbage and rubbish
- The installation, improvement, and maintenance of *lighting systems\*\**
- The construction, improvement, and maintenance of sidewalks and bicycle paths
- The eradication or control of aquatic weeds and plants
- The construction, improvement, and maintenance of *private roads*
- The construction, improvement, and maintenance of a *lake, pond, river, stream, lagoon, or other body of water or of an improvement to the body of water. This includes, but is not limited to, dredging.*

*\*\*Special assessments for street lighting are covered under PA 246 of 1931 (MCL 41.289b), and have a somewhat different (abbreviated) process than the other improvements listed above. Please refer to Section 3, page 10 of this document for information on how to obtain a copy of this Act.*

### **Special Assessment District (SAD)**

A SAD is a defined grouping of properties especially benefited by the improvement. While statute allows for a village to initiate a SAD, it is typically done by petition of the property owners in a designated area who wish to make an authorized improvement. The village then acts in an administrative capacity by establishing the district, gathering the cost estimates and plans for the improvement, providing funding or financing for the cost of the improvement, and the levying and collection of the special assessment to pay off the debt.

### **Cost Estimates**

All costs the village may incur from the time of initial application through the duration of the special assessment and/or for as long as there remain any outstanding bonds issued to fund the improvement should be included in the final cost estimate. Related costs would include those services related to administrative (clerical and treasurer functions), engineering (design, inspection and contingency fund), construction (materials, labor and contingency fund), consultation (financial) and legal (village and/or bond specialized) services.

### **Allocation of Costs**

There is no specific formula within statute as to how the assessment is apportioned among the benefited properties. There are several different methods commonly used to allocate or spread the costs for the improvement against those properties within the SAD, including but not limited to front foot, land area, site/lot, lot depth, value, or a combination of these methods. The method used varies according to the nature of the improvement, and the type and characteristics of the properties contained within the SAD.

While front foot may be the simplest method to allocate costs, it may not necessarily be the most appropriate. The primary goal when selecting a method is for the special assessment against each parcel to be related to the benefit received by the parcel. Major differences in special assessment amounts on each parcel in a district where the land uses are similar may be an indication that a different method should be used.

### **Financing the Improvement Project**

To finance an improvement through the special assessment process, the Village Council may issue and sell bonds. Bonds must be issued in accordance with PA 34 of 2001, "Revised Municipal Finance Act" (MCL 141.2101-2821). As the costs for the improvement project are repaid by the benefiting property owners through a special assessment, the bonds are repaid.

### **Paying the Special Assessment**

Special assessments can be paid in full without interest at the time the assessment is first levied, or may be paid in annual installments for a specified number of years using a declining balance method. Each annual payment is less than the previous year's payment. The principal is repaid in equal installments in each payment, but the amount paid toward interest is reduced with each payment. Special assessment installments are levied on an annual basis, depending on the nature and duration of the district, with the summer ad valorem property taxes, issued on July 1<sup>st</sup>. The Village Council will determine the amount of interest to be charged for the special assessment according to state statute.

The State of Michigan, under PA 225 of 1976, "Deferred Collection of Special Assessments on Homestead Properties" allows for special assessments levied on principal residence property to be deferred for eligible property owners. To obtain a deferment, the applicant files an affidavit which is reviewed at the local level for accuracy and sent on to the state for final approval. Approval is based on age (unless permanently and totally disabled) and household income levels. If a state deferment is obtained, the state pays the special assessment on the property, but then places a lien in the amount of the special assessment on the property. The state is repaid with interest at the time the property is sold. Please refer to Section 3, page 10, for the links to the deferment application form and its corresponding "Frequently Asked Questions" document.

### **Special Assessment Hearings and Objections**

There are two public hearings in the special assessment process. At the first public hearing, the Village Council will hear objections to the petition, to the improvement, and to the special assessment district. The second public hearing is to review and hear any objections to the special assessment roll. Advance notice of the public hearings will be published in the newspaper and mailed to the property owners to be assessed.

Objections can be made in one of two ways. The first is by written letter delivered to the Village Clerk before or at the time of the public hearings described above. The second way is to attend the public hearings and state the objections in person. It must be noted that if a property owner wishes to challenge the petitions, improvement, district and/or special assessment, they must have made an official protest at the appropriate public hearing above.

**Restoration of Property**

Any private land that has been damaged or disrupted will be reasonably restored as reasonably possible, and great effort will be taken to save planted materials such as trees and bushes. Restoration of driveways or seeding of lawns will be completed after ground has settled. These issues will be handled and coordinated through consultation with the Department of Public Works and the Village Engineer.

**Additional Charges for Water and Sewer Service**

A special assessment for water or sewer improvements is only for costs associated with the installation of the main line improvement that is the subject of the SAD. There may be other charges associated with connection to the system, including but not limited to the cost of installing the water or sewer connection line between the public improvement (main) and the structure is paid by each property owner individually. Qualified property owners or contractors can install the connector lines through the permit process in the Department of Public Works. The special assessment must be paid whether connection is made or not.

**Additional Charges for Street Lighting Service**

A special assessment for street lighting improvements involves the costs and expenses associated with the installation of the lighting system, as well as an annual determination and assessment of the amount needed for maintenance and electricity in order to provide the lighting service. According to statute, "the assessment may be made either in a special assessment roll or in a column provided in the regular tax roll." MCL 41.489c. A street lighting district may be enacted and terminated by the Village Council or by petition of property owners. Please refer to Section 3, page 10 for information on how to obtain a copy of the applicable statute.

**Section 2 – INITIATION AND CREATION OF A SPECIAL ASSESSMENT DISTRICT (SAD)**

Special assessment districts can be initiated by the village and/or by citizen petition. Some local units of government prefer the citizen petition process in order to demonstrate public support for an improvement by special assessment. Although the Village would ideally prefer citizen petitions for the initiation of SAD's, it reserves the right to consider and establish SAD's without a petition. This would be reserved where infrastructure conditions being considered to improved/constructed may not easily be assessed or petitioned by citizens.

The Village of Edmore will utilize the process set forth in this Section 2 in establishing a special assessment district by citizen petition. Special assessment districts for street lighting are covered under a separate statute, which allows for an abbreviated process from that of other districts. Such deviations from the process outlined below are noted accordingly. Additionally, it should be noted that if funding for the improvement project will be provided through bonding, the process set forth below will be adjusted to conform with laws applicable to the bonding process.

- Step 1: Application.** An interested party shall complete the Application for Special Assessment Improvement form. This form is available on the Village website and at the Village Office. Completed application forms are turned in to the Village Offices
- Step 2: Feasibility Review.** Completed application forms are reviewed by the Supervisor of the Department of Public Works, the Village Engineer, and any other Village personnel deemed necessary, for an initial evaluation of whether the improvement as proposed is feasible. Village staff will prepare a map of the proposed district and a preliminary estimate of project costs. These items are returned to Clerk with application form.
- Step 3: Formal Petition.** If the application is accepted, the Village sends affected property owners notice that an application for improvement was received and reviewed, and that a formal petition has been created for circulation. The petition is drafted by the Clerk's office who contacts the original applicant for pickup to begin circulation.
- Step 4: Petition Sufficiency.** Completed petitions are turned in to the Clerk's office. Owners of record are verified by the Township Assessor and signatures are verified by the Township's Clerk's office. If current ownership is questionable or cannot be obtained through verification against the current assessment roll and records located in the Montcalm County Register of Deeds office, a title search may be deemed necessary. The additional cost of a title search would be added to the total projected cost estimate of the improvement. It is important to note that statute requires the signature of the "record property owners" in the citizen petition process. Accordingly, administrators, guardians and powers of attorney would not be permitted to sign the petition, unless the power of attorney document or a court order has specifically granted the power to sign a special assessment petition on behalf of the record owner.

Sufficiency of the petition is typically based on the following:

- Owners of more than 50% of total land area in the district are required for sufficiency for sewer and water projects.

- Owners of more than 50% of total frontage in the district are required for sufficiency for road improvement and snow plowing.
- Owners of not less than 10% of property sites are required for sufficiency of street light projects.

**Step 5: Resolution #1.** After the petition has been verified and the sufficiency requirement has been met, the request will be brought before the Village Council for consideration of a resolution directing the Village Engineer to prepare the plans and cost estimates for the project to be presented at the first of two public hearings.

**Step 6: Resolution #2.** Once the plans and cost estimates have been completed, the Village Council will consider a resolution tentatively approving its intention to make the improvement, tentatively designating the special assessment district, and setting a date and time for the first public hearing. The resolution will also direct that the completed plans and cost estimates are to be given to the Village Clerk and made available for public inspection prior to the first public hearing. *Street lighting districts will proceed to **Step 13: 2<sup>nd</sup> Public Hearing**, at which the question of creating the district and defraying the expenses by special assessment will both be addressed.*

**Step 7: Notice of 1<sup>st</sup> Public Hearing.** Notice of public hearings in special assessment proceedings shall be mailed to each record owner of, or party in interest in, the properties to be included in the district, at least 10 days before the date of the hearing. Notice shall also be published twice before the public hearing in a newspaper circulating in the village, with the first publication also being at least 10 days before the date of the public hearing. The notice of hearing should contain the following:

- Date, time and location of the hearing
- Description of the proposed special assessment district
- Advice that plans and cost estimates for the improvement are on file at the office of the Village Clerk and are available for public inspection
- A statement that appearance and protest at the hearing is required in order to appeal the amount of the special assessment to the Michigan Tax Tribunal, and describing the manner in which an appearance and protest shall be made, and that protests may be filed by letter (MCL 211.741(2))

**Step 8: 1<sup>st</sup> Public Hearing.** The first public hearing will be held by the Village Council as required under Public Act 116 of 1923, General Law Village Act as amended, to hear objections to the proposed improvement project, the petitions or the district.

**Step 9: Resolution #3.** After conclusion of the 1st public hearing, the Village Council will consider adoption of a resolution doing all of the following:

- Describing the improvement and determining to complete the improvements
- Approving the plans and cost estimates as presented
- Designating the boundaries of the district
- Confirming the petition for sufficiency (if petition is required)
- Specifying the amount of the improvement costs to be paid by the Village, if any



- Designating the term of the special assessment district's existence
- If periodic redeterminations of cost will be necessary, such necessity and the dates when such redeterminations shall be made shall be stated
- Directing the Board of Assessors to prepare the special assessment roll

**Step 10: Bids.** Once the Village Council has adopted Resolution #3, the Department of Public Works, together with the Village Engineer, will initiate the sealed bid process in order to select a contractor to construct the public improvement. Cost estimates will be refined based upon the bid results. The Village Manager will be charged with the task of assigning the appropriate benefit amount for each parcel within the district. Once the individual benefit amounts and the final cost estimate have been determined, the special assessment roll will be created.

**Step 11: Resolution #4.** Once the special assessment roll has been created, the Village Council will consider a resolution setting a date and time for the second public hearing. The completed special assessment roll will be given to the Village Clerk to be made available for public inspection prior to the second public hearing.

**Step 12: Notice of 2<sup>nd</sup> Public Hearing.** Notice of public hearings in special assessment proceedings shall be given to each record owner, or the party of interest in, of the properties to be included in the district, at least 10 days before the date of the hearing. Notice shall also be published twice before the public hearing in a newspaper circulating in the village, with the first publication also being at least 10 days before the date of the public hearing. *Notice for public hearing for street lighting districts only require at least 5 days before the date of the public hearing, and may be published in a newspaper of general circulation in the district, or, if none available, posted in at least 3 of the most public places in the district.* The notice of hearing should contain:

- Date, time and location of the hearing
- Description of the proposed special assessment district
- Advice that plans and cost estimates for the improvement, as well as the special assessment roll are on file at the office of the village clerk and are available for public inspection
- A statement that appearance and protest at the hearing is required to appeal the amount of special assessment to the Michigan Tax Tribunal, and describing the manner in which an appearance and protest shall be made, and that protests may be filed by letter (MCL 211.741(2))

**Step 13: 2<sup>nd</sup> Public Hearing.** The second public hearing will be held by the Village Council as required under Public Act 162 of 1962, as amended, to hear objections to the assessment roll.

**Step 14: Resolution #5.** After the 2<sup>nd</sup> public hearing, the Village Council will consider a resolution to confirm the special assessment roll. The Village Council will also determine the number of annual installments and the interest rate to be charged on future installments.

**Step 15: Bid Award.** The Village Council will consider awarding of the bid for the improvement project.

**Step 16: Notice of Assessment.** A notice of special assessment will be mailed to affected property owners within 20 days after confirmation of the special assessment roll. At this time, the Village Council will begin the process of issuing bonds (if necessary) to finance the construction of the project.

**Step 17: Commence Construction.** The Village will commence construction of the improvement project.

**Step 18: Implement Assessments.** The Village will begin the process of collecting the special assessments against the individual properties within the special assessment district.

**SECTION 3 – Statutes, Forms, Related Documents**

This section of the Guide is designed to provide the reader with information on how to obtain copies of the relevant statutes, include samples of local administrative forms, and access to other related documents and information pertaining to establishing a SAD within the Village. These documents include:

**Statutes.** There are various public acts which describe the process for administering special assessments for public improvements and services from ambulance to weed control. Each specific act outlines the details and forms the basis behind the itemized steps described in Sections 1 and 2 of this document as they pertain to certain improvements or services.

Copies of the acts not included as part of this document can be found through the search engine at [www.legislature.mi.gov](http://www.legislature.mi.gov):

- PA 162 of 1962 – Notice of Special Assessment Hearings (*part of General Property Tax Act*)
- PA 116 of 1923 – Public Improvements
- PA 225 of 1976 – Deferment of Special Assessments on Homesteads
- PA 246 of 1931 – Pavements, Sidewalks, and Elevated Structures (*Street Lighting*)

**Forms.** The following forms are those which interested property owners would need to file with the Village in order to begin the SAD process.

Application for Special Assessment Improvement form (example)..... 11  
 ➤ *A fillable version of this form can be found on the Village website: [www.edmore.com](http://www.edmore.com)*  
 Petition (example)..... 12

Documents pertaining to deferment can be found at the following links:

Frequently Asked Questions (FAQs) About Deferred Special Assessments  
[https://www.michigan.gov/documents/treasury/DeferredSpecialAssessments\\_189257\\_7.pdf](https://www.michigan.gov/documents/treasury/DeferredSpecialAssessments_189257_7.pdf)

Senior Citizen or Totally and Permanently Disabled Person’s Affidavit Requesting Special Assessment Deferment  
[https://www.michigan.gov/documents/2748f\\_2630\\_7.pdf](https://www.michigan.gov/documents/2748f_2630_7.pdf)

# VILLAGE OF EDMORE - MONTCLM COUNTY, MICHIGAN

## APPLICATION TO PETITION FOR PUBLIC IMPROVEMENT BY SPECIAL ASSESSMENT

APPLICANT INFORMATION			
Name			Phone
Address	Email		
City	State	Zip Code	Property Identification Number

PUBLIC IMPROVEMENT INFORMATION
<b>Type of Improvement:</b> <input type="checkbox"/> Private Road <input type="checkbox"/> Lighting System <input type="checkbox"/> Water System <input type="checkbox"/> Other _____ <input type="checkbox"/> Storm or Sanitary Sewer
<b>Location of Improvement:</b> (please give a detailed description of affected subdivisions, streets, and/or properties to be included in the district)

APPLICANT SIGNATURE
<div style="display: flex; justify-content: space-between;"> <span>_____</span> <span>_____</span> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span>Name</span> <span>Date</span> </div>

VILLAGE DEPARTMENT REVIEW	INITIAL/DATE AND RETURN TO VILLAGE CLERK
Department of Public Works Comments:	/ _____ Approved as submitted / _____ Changes required (see comments) / _____ Not feasible project at this time
Village Engineer Comments:	/ _____ Approved as submitted / _____ Changes required (see comments) / _____ Not feasible project at this time
Other Staff Comments:	/ _____ Approved as submitted / _____ Changes required (see comments) / _____ Not feasible project at this time

VILLAGE OF EDMORE  
COUNTY OF MONTCALM  
PETITION FOR IMPROVEMENT AND SPECIAL ASSESSMENT DISTRICT

WE, THE UNDERSIGNED, record owners of the respective properties identified below, petition the Edmore Village Council, Village of Edmore, Montcalm County, Michigan to cause an improvement to be made to the:

- PRIVATE ROADS
- WATER SYSTEMS
- STORM OR SANITARY SEWERS
- LIGHTING SYSTEMS
- OTHER \_\_\_\_\_

specifically described as follows:

And to defray the cost of such improvement, in whole or any part, by special assessment against the property especially benefited by the improvement, in accordance with Public Act 116 of 1923

	PRINTED NAME	SIGNATURE	ADDRESS	DATE	PARCEL NUMBER <small>(for office use only)</small>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

SAMPLE FORM

**CERTIFICATION OF CIRCULATOR**

To the best knowledge, information and belief of the undersigned, he or she is qualified to and did circulate this petition; each signature was signed in his/her presence; each signature is genuine, and the person signing owned the designated property at the time of signing.

X \_\_\_\_\_ / \_\_\_\_\_  
SIGNATURE OF CIRCULATOR ADDRESS DATE

THE VILLAGE OF EDMORE ORDAINS  
AN ORDINANCE TO ADOPT ORDINANCE NO 2018-1 "SPECIAL ASSESSMENT ORDINANCE"  
VILLAGE COUNCIL  
VILLAGE OF EDMORE  
MONTCALM COUNTY, MICHIGAN  
Adopted:  
Published:  
Effective:

Ordinance 2018-1

**Section 1. Title.**

This ordinance shall be known and may be designated as the "Village of Edmore Special Assessment Ordinance."

**Section 2. Definitions and word usage.**

As used in this chapter, the following terms shall have the meanings indicated:

Assessor, Clerk, Treasurer, Manager -Those persons duly appointed to such offices or positions in the Village of Edmore.

Costs-Includes the expense of surveys, plan assessments, costs of construction, spreading of roll, notice, advertising, printing, financing, legal, engineering, condemnation, and all other costs incidental to the making of the improvement or of the abatement of the hazard or nuisance.

Council- The Village Council of the Village of Edmore.

Engineer-The Village Engineer or such other engineer specifically employed for work on the improvement.

Improvement- Any public betterment.

Lot or Parcel of Land — Any subdivision, lot or portion thereof as officially platted, or any unplatted parcel of land as may be described on any official record.

Owner-The last recorded title holder of any lot or parcel of land where the person who is last listed upon the Village tax roll as the owner of a certain lot or parcel of land.

Person- An individual, group, partnership, firm, association, corporation or congregation.

Village-The Village of Edmore, Montcalm County, Michigan.

Words. The plural and the masculine shall include the feminine and neuter.

### **Section 3. Board of Assessors.**

There is hereby established a Board of Assessors for the Village of Edmore consisting of three members who shall be property owners and electors in the Village to be appointed annually by the President, by and with the consent of the Council, whose duties it shall be to make all special assessments. Their compensation shall be as prescribed by the Council.

### **Section 4. Improvement procedure.**

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

**Contents of petition.** All advisory petitions shall be addressed to the Council and contain a brief description of the improvement sought to be made or the nuisance or hazards 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 petition before filing.

**Filing of petition.** Advisory petitions shall be filed with the Clerk who should check them for signatures and correctness and if they are found to be in order shall refer them to the President who shall present them to the Council at its regular or special meeting called for that purpose for the Council's consideration.

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

**Plans and specifications.** The Village 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 the cost thereof, and plats of the lands affected thereby, and such other information as the Council may have requested.

**Report of Village Manager.** The Village Manager shall prepare his 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, 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 recommendations as to what proportion of the cost shall be paid by special assessment and what part, if any, shall be a general obligation of the Village, the number of installments in which the assessment should be spread and the land which should be included in the special assessment.

**Notice of hearing.** After the filing of the reports, plans and specifications, and estimates of the costs above referred to, the Council shall, by motion, order the same filed with the Clerk for public examination and provide for a public hearing before it on the improvement to be made, which hearing shall be not less than one week after notice thereof has been given by publication in a newspaper of general circulation within the Village, or by posting notices in three public places in the Village. Notice of hearings in special assessment proceedings shall be given to each owner of or party in interest in property to be addressed whose name appears upon the last local tax assessment records at least 10 days before the date of the hearing.

## **Section 5. Public hearing; objections and changes.**

- At the time and place specified in such notice for the public hearing, the Council shall meet and hear any person to be affected by the proposed public improvement. The hearing may be adjourned from time to time by the Council, and the Council may make any changes in the proposed work or assessment, which shall seem reasonable or proper in view of any objections, or for any other reason which may appear to be for the best interest of the Village; provided that, if the improvements intended to be made are enlarged upon or additions made to the district to be assessed, the same shall not be done until after another hearing is held pursuant to notices required for the original hearing.
- **Section 6. Resolution of determination.**
- After said public hearing, the Council may, by resolution, determine to make the improvement and defer the whole or any part of the cost of the improvement by special assessment upon the property especially benefited in proportion to the benefits derived, or to be derived, and designate whether it is to be assessed according to frontage or other basis. By such resolution, the Council shall approve the plans and specifications for the improvements, determine the number of installments in which assessments may be paid, determine the rate of interest to be charged on installments, not to exceed 15% per annum, designate the district or premises upon which special assessment shall be levied, direct the Board of Assessors to prepare a special assessment roll in accordance with the Council's determination, and designate the name by which said assessment roll shall be known and referred to.
- **Section 7. Special assessment roll.**
- Preparation. The Board of Assessors shall thereupon prepare a special assessment roll, including all lots and parcels of land within the special assessment district, designated by the Council, and assess each such lot or parcel of land such relative portion of the whole sum to be levied against all the lands in the special assessment district, as the benefit of such lot or parcel of land bears to the total benefits of all lands in such district. There shall also be entered upon such roll the amount that has been assessed to the Village at large. Certificate of Board of Assessors. When the Board of Assessors shall have completed such assessment roll, it shall attach thereto, or endorse thereon, its certificate to the effect that said roll has been made by the it pursuant to resolution of the Council and that in making the assessments therein, the Board has, as near as may be, according to its best judgment, conformed in all respects to the directions contained in such resolution and the provisions of this chapter. Thereupon, the Board of Assessors shall file said special assessment roll with the Clerk who shall present the same to the Council.
- Notice of hearing on roll. Upon receipt of such special assessment roll the Council may order it filed in the office of the Clerk for public examination, and shall, by motion, fix the time and place when the Council will meet and review such roll, which meeting shall be held not less than one week after notice thereof, specifying the purpose, time and place, has been given by publication in some newspaper of general circulation within the Village, or by posting notices in three public places within the Village. Notice of hearings in special assessment proceedings shall be given to each owner of or party in interest in property to be addressed whose name appears upon the last local tax assessment records at least 10 days before the date of the hearing. This notice of hearing shall include a statement that appearance and protest at the hearing in the special assessment proceedings is required in order to appeal the amount of the special assessment to the state tax tribunal and shall describe the manner in which an appearance and protest shall be made.
- Written objections. Any person deeming himself aggrieved by the special assessment roll may



file his objections thereto in writing with the Clerk prior to the close of said hearing which written objections shall specify in what respect he deems himself aggrieved. If written objection is received by the owner or party in interest, their personal appearance shall not be required.

Hearing on objections. The Council and Board of Assessors shall meet and review the said special assessment roll at the time and place appointed or at an adjourned date therefor and shall consider any written objections thereto.

Corrections and changes. The Council may correct said roll as to any assessment or description of any lot or parcel of land or other errors appearing therein. Any changes made in such roll shall be noted in the Council minutes.

Confirmation or rejection of roll. After such hearing and review, the Council may confirm such special assessment roll with such corrections as may have been made, if any, or may refer it back to the Board of Assessors for revision or may annul it and any proceedings in connection therewith.

### **Section 8. Lien created.**

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

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

Assessment declared illegal. Whenever any special assessment shall, in the opinion of the 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, the Council shall, whether any part of the assessments have been paid or not, have power to cause a new assessment to be made for the same purpose for which the former assessment was made. All the proceedings on such reassessment and for the collection thereof shall be conducted in the same manner as provided for the original assessment and whenever any sum or any 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 said premises, and the reassessment shall to that extent be deemed satisfied.

### **Section 9. Collection.**

If, after hearing all objections and making a record of such changes as the Village Council deems justified, the Village Council determines that it is satisfied with the special assessment roll and that assessments are in proportion to benefits received, it shall thereupon pass a resolution reciting such determinations, confirming such roll, placing it on file in the office of the Village Clerk, and directing the Village Clerk to attach his warrant to a certified copy thereof within 10 days, therein commanding the Village Treasurer to spread the various sums and amounts appearing thereon on a special assessment roll for the full amounts or in annual installments, as may be directed by the Village Council. Such roll shall have the date of confirmation endorsed thereon and shall from that date be final and conclusive for the purpose of the improvement to which it applies, subject only to adjustment to conform to the actual cost of the improvement.

Under this chapter, all special assessments contained in any special assessment roll, including any part thereof deferred as to payment, shall from the date of confirmation of such roll

constitute a lien upon the respective parcels of land assessed. Such lien shall be of the same character and effect as the lien created for Village taxes and shall include accrued interest and penalties. No judgment or decree or any act of the Village 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 be lawfully assessed thereon.

Any assessment, or part thereof, remaining unpaid on the first Monday of March following the date when it became delinquent shall be reported as unpaid by the Village Treasurer to the

Village Council. Any such delinquent assessment, together with all accrued interest, shall be transferred and reassessed on the next annual Village tax roll in a column headed "Special Assessments" with a penalty of 5% upon the total amount added thereto, and when so transferred and reassessed upon the tax roll shall be collected in all respects as provided for the collection of Village taxes.

If a parcel of real property assessed under one legal description is divided by the Assessor for assessment purposes pursuant to Section 53 of Public Act No. 206 of 1893 (MCLA § 211.53, MSA§ 7.97) and the owner of a part of the divided parcel elects to pay the full balance remaining of a special assessment for that owner's portion of the divided parcel of property, including all interest, penalties and charges, the lien created pursuant to this section and/or § 125-8 of this chapter shall be discharged as to that portion of the original assessed parcel for which the payment is made.

#### **Section 10. Single lot procedure.**

Report of Village Manager. When any expense shall be incurred by the Village upon or in respect to any separate or single lot, parcel of land, or premises, which, by the provisions of the laws of the State of Michigan as are applicable to Villages, the Council is authorized to charge and collect as special assessment against the same, and not being of that class of special assessments to be made pro rata upon several lots or parcels of land in an assessment district, verified by the officer or person performing the labor or services, with the description of the lot or premises upon or in respect to which the expense was incurred, and the name of the owner, or persons chargeable therewith, shall be reported to the Council in such manner as the Council shall prescribe.

Resolution of determination. The Council, by resolution, shall determine what amount or part of every such expense shall be charged, and the persons, if known, against whom, and the premises upon which the same shall be levied, as a special assessment, and as often as the Council shall deem it expedient, it shall require all of the several amounts so reported and determined, and the several lots or premises, and the persons chargeable therewith respectively be reported by the Clerk to the Board of Assessors for assessment.

Special assessment roll. Upon receiving the report mentioned in Subsection B, the Board of Assessors shall make a special assessment roll, and levy as a special assessment therein upon each lot or parcel of land so reported to them and against the person chargeable therewith, if known, the whole amount or amounts of all the charges so directed to be levied upon each of such lots or premises respectively, and when completed they shall report the assessment to the Council, and thereupon the same proceedings shall be had, and with like effect as is provided in this chapter in other cases of special assessments.

#### **Section 11. Time of levy.**

Special assessments, to defray the estimated costs of any improvement, shall be levied or collected immediately after the completion of the project.

**Section 12. Pending prosecutions.**

A prosecution which is pending on the effective date of this chapter and which arose from violation of an ordinance repealed by this chapter, or prosecution which is started within one year after the effective date of this chapter and/or arising from a violation of an ordinance repealed by ordinance and which was committed prior to the effective date of this chapter, shall be tried and determined exactly as if the ordinance had not been repealed.