Chapter 7

ASSESSMENTS AND CHARGES

[HISTORY: Adopted by the Village Board of the Village of Spring Green as §§ 4.15 and 4.17 of the Village Code. Amendments noted where applicable.]

GENERAL REFERENCES

Finance and taxation — See Ch. 54.

§ 7-1. Special assessments authorized; procedure.

- A. 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 the provisions of this chapter.
- B. 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 setting forth such intention and the time, either before or after completion of the work or improvement, when the amount of such assessments shall be determined and levied, the number of annual installments, if any, in which such assessments may be paid, the rate of interest to be charged on the unpaid balance and terms of which any of such assessments may be deferred while no use of the improvement is made in connection with the property.
- C. The provisions of § 66.0703, Wis. Stats., shall apply to special assessments levied under this chapter, except that when the Village Board determines by resolution as provided in Subsection B of this section that the hearing of such assessment shall be held subsequent to the completion of the work or improvements or the rendition of the service, the report required by § 66.0703(5), Wis. Stats., shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of such cost.

§ 7-2. Notice of hearing.

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 by mail to every person whose property is affected by such assessment and whose mailing address can be determined with reasonable diligence.

§ 7-3. Lien against property.

Any special assessment levied under this chapter shall be a lien against the property assessed from the date of the final resolution of the Village Board determining the amount of such levy.

§ 7-4. Appeals.

The provisions of §§ 66.0701(12) and 66.0703(12), Wis. Stats., relating to appeal shall apply to any special assessment levied under this chapter.

§ 7-5. Payments; interest on unpaid balance. [Added 3-14-1979¹]

- A. Special assessments may be paid in installments, except that if the total special assessment is less than \$100, it shall be paid in full on or before January 31. Special assessments are due on the same dates and in the same percentages as installments of real property taxes.
- B. All unpaid balances will draw interest from November 1 of the year in which the benefits are received until paid, and the interest is to be paid annually along with, and in addition to, the installment payment for the assessment. The rate of interest charged shall be 6.00%.

§ 7-6. Special charges for current services. ²

- A. In addition to all other methods provided by law, special charges for current services may be imposed by the Village Board by allocating all or part of the cost to the property served. Such services may include snow and ice removal, weed elimination, street sprinkling, oiling and tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, recycling, stormwater management, including construction of stormwater management facilities, tree care, removal and disposition of dead animals, and soil conservation work. The Village Board may determine the manner of providing notice of a special charge, except that before a special charge for street tarring or the repair of sidewalks, curbs or gutters may be imposed, notice and a public hearing shall be provided as set forth in § 66.0627(3)(b), Wis. Stats.
- B. If not paid within the period fixed by the Village Board, a delinquent charge shall become a lien as provided in § 7-3 of this chapter.
- C. Section 7-1B of this chapter shall not be applicable to proceedings under this section.

^{1.} Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

^{2.} Editor's Note: Added at time of adoption of Code (see Ch. 1, General Provisions, Art. I).