

## CHAPTER 33: TAXATION

### Section

#### *General Provisions*

- 33.1 Definitions
- 33.2 Development and Tax Increment Plan

#### *Assessment Procedure*

- 33.15 Authority
- 33.16 Tax day
- 33.17 Assessment roll
- 33.18 Board of Review

#### *Downtown Development Authority*

- 33.30 Establishment of Development Authority
- 33.31 Determination of necessity
- 33.32 Creation of authority
- 33.33 Description of downtown district
- 33.34 Board of Directors
- 33.35 Powers of the authority
- 33.36 Fiscal and financial responsibilities
- 33.37 Downtown Development Authority finances

#### *Special Assessments*

- 33.50 Definitions
- 33.51 Authority to assess
- 33.52 Initiation of special assessment projects
- 33.53 Initiation by petition
- 33.54 Survey and report
- 33.55 Tentative determination: assessment roll
- 33.56 Deviation from plans and specifications
- 33.57 Limitations on preliminary expense
- 33.58 Special assessment roll
- 33.59 Assessor to file assessment roll
- 33.60 Hearing on assessment roll

## Lake City-Administration

### Changes and corrections

- 33.61 Objection to assessment
- 33.62 Assessments due
- 33.63 Partial payments due
- 33.64 Delinquent special assessments
- 33.65 Creation of lien
- 33.66 Additional assessment; refunds
- 33.67 Additional procedures
- 33.68 Collection of special assessments
- 33.69 Special assessment accounts
- 33.70 Contested assessments
- 33.71 Reassessment for benefits
- 33.72 Combination of projects
- 33.73 Division of parcels
- 33.74 Deferred payments of special assessments
- 33.75 Reconsideration of petitions
- 33.76 Hazards and nuisances

## **Taxation**

### *GENERAL PROVISIONS*

#### **§33.01 DEFINITIONS.**

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

*ACT 197.* Public Act 197 of 1975, being M.C.L.A. §§ 125.1651 through 125.1680, as amended, now in effect or hereinafter amended.

*AUTHORITY.* The Lake City Authority.

*BOARD OF DIRECTORS.* The Board of Directors of the Authority, the governing body of the Authority.

*CHIEF EXECUTIVE OFFICE.* The Mayor of the city.

*CITY COUNCIL.* The governing body of the city.

*DOWNTOWN DISTRICT.* The downtown district designated by this chapter as now existing or hereinafter amended. C69 Code, §2502)

#### **§ 33.02 DEVELOPMENT AND TAX INCREMENT PLAN.**

The City Council of Lake City, Missaukee County, Michigan approves the Development and Tax Increment Ordinance Plan of the Lake City Downtown Development Authority. ('69 Code, Ch. 2, Art. 6)

### *ASSESSMENT PROCEDURE*

#### **§33.15 AUTHORITY.**

Pursuant to the authority contained in "The General Property Tax Act," M.C.L. A. §§ 211.1 et seq., the following procedure for the making, completing, and reviewing of the assessment roll is established. ('69 Code, §2201.1)

#### **§ 33.16 TAX DAY.**

## **Lake City-Administration**

The thirty-first day of December of each year shall be the tax day. The taxable status of persons and real and personal property shall be determined as of the tax day. ('69 Code, §2202.1)

### **§33.17 ASSESSMENT ROLL.**

(A) The assessor shall, on or before the first Monday of March, make and complete the assessment roll.

(B) The assessor shall not be restricted to any particular period in the preparation of the assessment roll, but may survey, examine, or review properties at any time prior to or after said tax day.

(C) The assessment roll shall be open to public inspection during the week of the second Monday in March, and notice to that effect shall be published by the Clerk at least four days prior to the second Monday in March. Within the inspection period, any person may file in writing with the Clerk a complaint of any assessment, stating specifically the grounds of the complaint. ('69 Code, §§ 2203.1 - 2203.3)

### **§33.18 BOARD OF REVIEW.**

(A) The Board of Review shall meet for the purpose of reviewing and correcting the assessment roll according to the statute. Notice of the time and place of such meeting shall be published by the Clerk at least four days prior to the first Monday in March

(B) The review of assessments shall be completed on or before the first Monday in April. ('69 Code, §§ 2204.1, 2204.2)

## *DOWNTOWN DEVELOPMENT AUTHORITY*

### **§ 33.30 ESTABLISHMENT OF DEVELOPMENT AUTHORITY.**

An ordinance to establish a Downtown Development Authority in the city, pursuant to Public Act 197 of 1975, being M.C.L.A. §§ 125.1651 through 125.1680;

(A) To provide for the establishment of a Board of Directors for the Authority;

(B) To define the boundaries of the Downtown District constituting the Downtown Development Authority;

(C) To provide for a levy and collection of a Downtown Development Tax; and

## **Taxation**

(D) To provide for all other matters necessary and related thereto. (Ord. A-31, passed 12-14-87)

### **§ 33.31 DETERMINATION OF NECESSITY.**

The City Council determines that it is necessary for the best interests of the city to halt property value deterioration and increase property tax valuation where possible in the business district of Lake City to eliminate the causes of that deterioration and to promote economic growth by establishing a Downtown Development Authority pursuant to Public Act 197 of 1975, being M.C.L.A. §§ 125.1651 through 125.1680. (Ord. A-31, passed 12-14-87)

### **§33.32 CREATION OF AUTHORITY.**

(A) There is created pursuant to the Act, a Downtown Development Authority for Lake City, Michigan.

(B) The Authority shall be a public body corporate and shall be known and exercise its powers under the title of "Lake City Downtown Development Authority."

(C) The Authority may adopt a seal, may sue and be sued in any court of this state, and shall possess all of the powers necessary to carry out the purpose of its incorporation as provided by this ordinance and the Act.

(D) The enumeration of a power in this ordinance or in the Act shall not be construed as a limitation upon the general powers of the Authority. (Ord. A-31, passed 12-14-87)

### **§33.33 DESCRIPTION OF DOWNTOWN DISTRICT.**

The Downtown District in which the Authority shall exercise its powers as provided by Public Act 197 of 1975, being M.C.L.A. §§ 125.1651 through 125.1680, shall consist of the territory in Lake City, Michigan, described as follows:

Being part of Lake City, Missaukee County, Michigan, and being more particularly described as follows: Beginning at the intersection of the north right-of-way line of John Street and Lake Missaukee; thence southerly along the easterly shore line of Lake Missaukee to the south line of section 8; thence east along the south line of said section to the west right-of-way line of South Shore Drive (M-55 and M-66); thence southerly along the said west line to the southerly city limits line of Lake City; thence east along the city limits line to the westerly right-of-way line of a street commonly known as Manistee Street; thence northerly along the said westerly line to the north right-of-way line of Kalkaska street; thence west along said north line to the east right-of-way line of King Street; thence north along said east line and extended east line to the north right-of-way line of First Street; thence west along said north line to the east right-of-way line of South Lakeshore Drive (M-55 and M-66); thence northerly along

## **Lake City-Administration**

said east line to the east right-of-way line of Canal Street; thence north along said east line to the south right-of-way line of Union Street; thence east along said south line to the extended easterly right-of-way line of the west *Vi* of Lot 9, Block 9, Original Plat of Lake City; thence northerly along the easterly and the said extended easterly line of said lot to the north line of Lot 11, Block 9; thence west to the Southeast Corner of Lot 5, Block 9; thence north along the easterly line of said Lot 62 feet; thence east 56 feet; thence north 88 feet to the south line of Lot 15, Block 9 at a point 44 feet west of the southeast corner of said lot; thence west along the south line of said lot of feet; thence north to the south right-of-way line of Prospect Street; thence east along said south line to the east right-of-way line of Pine Street; thence north along said east line to the extended north line of Lot 10; Block 6, Original Plat; thence west along the north line and the said extended north line to the southeast corner of Lot 6, Block 9; thence north along the east line of Lots 6, 5, 4, Block 9, to the northeast corner of Lot 4; thence west along the north line of said lot, ten feet; thence north to the south right-of-way of Mitchell Street; thence east ten feet along the said south line to the extended east lot line of Lot 8, Block 2, First Addition of Lake City; thence west along the north line and extended north line of said parcel to the west right-of-way line of Main Street; thence south along said west line to the north right-of-way line of Mitchell Street; thence west along said north line to the west right-of-way line of Front Street; thence south along the said west right-of-way line to the north right-of-way line of John Street; thence west along said line to place of beginning. The above description is based on tax descriptions as provided by the city. (Ord. A-31, passed 12-14-87)

### **§ 33.34 BOARD OF DIRECTORS.**

The Authority shall be under the supervision and control of a Council of Directors, consisting of the Chief Executive Office of the city and eight members as provided by Public Act 197 of 1975, being M.C.L.A. §§ 125.1651 through 125.1680. The members shall be appointed by the Chief Executive Officer, subject to the approval of the City Council and shall hold office for the term provided in the Act. All members shall hold office until the member's successor is appointed. (Ord. A-31, passed 12-14-87)

### **§33.35 POWERS OF THE AUTHORITY.**

The Authority shall have all powers provided by law subject to the limitations imposed by law and herein. (Ord. A-31, passed 12-14-87)

### **§ 33.36 FISCAL AND FINANCIAL RESPONSIBILITIES.**

(A) The Authority shall prepare budgetary information, expense reports, and financial data as required in Public Act 197 of 1975, being M.C.L.A. §§ 125.1651 through 125.1680.

(B) (1) The Authority shall annually prepare a budget and shall submit it to the City Council on the same date that the proposed budget for the city is submitted to the City Council.

## **Taxation**

(2) The Authority shall not finally adopt a budget for any fiscal year until the budget has been approved by the City Council.

(3) The Authority may, however, adopt temporarily a budget in connection with its operation and any improvements where required to do so by the ordinance authorizing the Development and Finance Plan.

(C) (1) The Authority shall submit financial reports to the City Council at the same time and on the same basis as other departments of the city are required to submit reports.

(2) The authority shall be audited annually and copies of the audit report shall be filed with the City Council. (Ord. A-31, passed 12-14-87)

### **§ 33.37 DOWNTOWN DEVELOPMENT AUTHORITY FINANCES.**

The Authority is authorized by the city to effect financing for the Authority needs from one or more of the sources authorized by the Act. (Ord. A-31, passed 12-14-87)

## *SPECIAL ASSESSMENTS*

### **§33.50 DEFINITIONS.**

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

*COST.* When referring to the cost of any local public improvement, shall include the cost of services, plans, condemnation, spreading of rolls, notices, advertising, financing, construction, legal fees, interest on special assessment bonds for not to exceed one year, and all other costs incident to the making of such improvement, the special assessments therefore, and the financing thereof.

*LOCAL PUBLIC IMPROVEMENT.* Any public improvement which is of such a nature as to benefit especially any real property or properties within a district in the vicinity of such improvement. ('69 Code, § 2301) (Ord. A-26, passed 3-12-84)

### **§33.51 AUTHORITY TO ASSESS.**

The whole cost or any part thereof of any local public improvement may be defrayed by special assessment upon the lands specially benefitted by the improvement in the manner hereinafter

## **Lake City-Administration**

provided. f69 Code, § 2302) (Ord. A-26, passed 3-12-84)

### **§ 33.52 INITIATION OF SPECIAL ASSESSMENT PROJECTS.**

Proceedings for the making of local public improvements within the city, the tentative necessity thereof, and the determination that the whole or any part of the expense thereof shall be defrayed by special assessment upon the property especially benefitted, provided that all special assessments levied shall be in proportion to the benefits derived from the improvements, may be commenced by resolution of the Council, with or without petition. ('69 Code, § 2303) (Ord. A-26, passed 3-12-84)

### **§ 33.53 INITIATION BY PETITION.**

Local public improvements may be initiated by petition signed by property owners whose aggregate property in the proposed district was assessed for not less than 51 % of the total assessed value of the privately-owned real property located therein, all shown by the last preceding general tax records of the city. Such petition shall contain a brief description of the property owned by the respective signatories thereof, and if it shall appear that the petition is signed by at least 51 % as aforesaid, the Clerk shall certify same to the Council. The petition shall be addressed to the Council and filed with the Clerk and shall in no event be considered directory but is advisory only. ('69 Code, § 2304) (Ord. A-26, passed 3-12-84)

### **§ 33.54 SURVEY AND REPORT.**

Before the Council shall consider the making of any local improvement, the Council shall cause to be prepared a report which shall include necessary plans, profiles, specifications, and a detailed estimate of cost, an estimate of the life of the improvement, a description of the assessment district or districts, and such other pertinent information as will permit the Council to decide the cost, extent, and necessity of the improvement proposed and what part or proportion thereof should be paid by special assessments upon the property especially benefitted, and what part, if any, should be paid by the city at-large. The Council shall not finally determine to proceed with the making of any local public improvement until such report has been filed nor until after a public hearing has been held by the Council for the purpose of hearing objections to the making of such improvement. ('69 Code, § 2305) (Ord. A-26, passed 3-12-84)

### **§ 33.55 TENTATIVE DETERMINATION: ASSESSMENT ROLL.**

Upon receipt of the report required in § 33.54, if the Council shall decide to proceed with the improvement, it shall, by resolution, order the report filed with the Clerk. In addition, by that resolution the Council shall tentatively determine the necessity thereof, set forth the nature thereof,



## **Taxation**

designate the limits of the special assessment district to be affected, and describe the lands to be assessed, the part or portion of the cost of the public improvement to be paid by the lands specially benefitted thereby, and the part or portion if any, to be paid by the city at-large for benefit to the city at-large and shall direct the Assessor to make a special assessment roll of the part or proportion of the cost to be borne by the land specially benefitted according to the benefits received and to report the same to the Council. ('69 Code, § 2306) (Ord. A-26, passed 3-12-84)

### **§ 33.56 DEVIATION FROM PLANS AND SPECIFICATIONS.**

No deviation from original plans or specifications as adopted shall be permitted by any officer or employee of the city without authority of the Council by resolution. A copy of the resolution authorizing such changes or deviation shall be certified by the Clerk and attached to the original plans and specifications on file in his or her office. ('69 Code, § 2307) (Ord. A-26, passed 3-12-84)

### **§ 33.57 LIMITATIONS ON PRELIMINARY EXPENSE.**

The Council shall specify the provisions and procedures for financing a local public improvement. No contract or expenditure, except for the cost of preparing necessary profiles, plans, specifications, and estimate of cost, shall be made for the improvement, nor shall any improvement be commenced until the special assessment roll to defray the costs of the same shall have been made and confirmed. ('69 Code, § 2308) (Ord. A-26, passed 3-12-84)

### **§33.58 SPECIAL ASSESSMENT ROLL.**

The Assessor shall make a special assessment roll of all lots and parcels of land within the designated district benefitted by the proposed improvement and assess to each lot or parcel of land the proportionate amount benefitted thereby. The amount spread in each case shall be based upon the detailed estimate of cost as approved by the Council. ('69 Code, § 2309) (Ord. A-26, passed 3-2-84)

### **§ 33.59 ASSESSOR TO FILE ASSESSMENT ROLL.**

When the Assessor shall have completed such assessment roll, he or she shall file the same with the City Clerk for presentation to the Council for review and certification by it. ('69 Code, § 2310) (Ord. A-26, passed 3-12-84)

### **§33.60 HEARING ON ASSESSMENT ROLL.**

(A) Upon receipt of the special assessment roll, the Council, by resolution:

(1) Shall accept the assessment roll and order it to be filed in the office of the Clerk for

## Lake City-Administration

public examination,

(2) Shall fix the time and place the Council will meet to hear objections to the improvement, and

(3) Review the special assessment roll and direct the Clerk to give notice of a public hearing for the purpose of affording an opportunity for interested persons to be heard.

(B) The notice shall be given by publication once at least ten full days prior to the date of the hearing in a newspaper published or circulated within the city and by first-class mail addressed to each owner of or person in interest in property to be assessed, as shown by the last general tax assessment roll of the city, mailed at least ten days prior to the date of the hearing.

(C) The hearing required by this section may be held at any regular, adjourned, or special meeting of the Council.

(D) At the hearing, all interested persons or parties shall present, in writing, their objections, if any, to the improvement and the assessments against them.

(E) The Assessor shall be present at every meeting of the Council at which a special assessment is to be reviewed.

('69 Code, § 2311) (Ord. A-26, passed 3-12-84)

### **§33.61 CHANGES AND CORRECTIONS.**

(A) The Council shall meet at the time and place designated for the hearing on the improvements and review of such special assessment roll, and at such meeting, or a proper adjournment thereof, shall consider all objections thereto submitted in writing.

(B) The Council may correct the roll as to any special assessment or description of any lot or parcel of land or other errors appearing therein; or it may, by resolution, annul the assessment roll and direct that new proceedings be instituted.

(C) The same proceedings shall be followed in making a new roll as in the making of the original roll.

(D) If after hearing all objections and making a record of such changes as the Council deems justified, the Council may, by resolution, determine to proceed with the public improvement, determine the necessity thereof, and set forth the nature thereof, designate the limits of the special assessment district to be affected and describe the lands to be assessed, finally determine the part or proportion of the cost of the public improvement to be paid by the lands specially benefitted thereby and the part or

## **Taxation**

portion, if any, to be paid by the lands specially benefitted thereby and the part or portion, if any, to be paid by the city at-large for benefit to the city at-large.

(E) If the 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 Clerk, and directing the Clerk to attach his or her warrant to a certified copy thereof within ten days, therein commanding the Assessor to spread and the Treasurer to collect the various sums and amounts appearing thereon as directed by the Council.

(F) The 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 unless contested in the manner provided in Public Act 215 of 1895, Ch. 24A, § 4, being M.C.L. A. § 104A.4, as amended, and subject to adjustment to conform to the actual cost of the improvement, as provided in § 33.67. ('69 Code, § 2312) (Ord. A-26, passed 3-12-84)

### **§ 33.62 OBJECTION TO ASSESSMENT.**

If at or prior to the final confirmation of any special assessments the owners of privately owned real property to be assessed for more than 50% of the cost of an improvement or in the case of paving or similar improvements the owners of more than 50% of the frontage to be assessed for any such improvement shall object in writing to the proposed improvement, the improvement shall not be made by proceedings delineated by this chapter without a 2/3 vote of the members-elect of the Council. This section shall not apply to sidewalk construction. ('69 Code, § 2313) (Ord. A-26, passed 3-12-84)

### **§ 33.63 ASSESSMENTS DUE.**

All special assessments, except such installments thereof as the Council shall make payable at a future time as provided in this chapter, shall be due and payable upon confirmation of the special assessment roll. C69 Code, § 2314) (Ord. A-26, passed 3-12-84)

### **§ 33.64 PARTIAL PAYMENTS DUE.**

(A) The Council may provide for payment of special assessments in installments.

(B) Such installments shall not exceed 30 in number, the first installment being due upon confirmation of the roll or on such date as the Council may determine and the deferred installments shall be due annually thereafter, or, in the discretion of the Council, shall be due annually on such other date as the Council may fix or may be spread upon and made a part of each annual city tax roll thereafter until all are paid.

(C) Interest shall be charged on all deferred installments until paid at a rate not exceeding

## Lake City-Administration

9% per annum, commencing on such date on or after confirmation as may be fixed by the Council and payable with each installment; provided, however, that when special assessments are levied for payment of obligations of the city, either directly or indirectly, then the rate of interest on deferred installments may be fixed at not to exceed 1 % in excess of the interest rate on such obligations.

(D) The full amount of all or any deferred installments, with interest accrued thereon to the date of payment, may be paid in advance of the due dates thereof.

(E) If the full assessment or the first installment thereof shall be due upon confirmation each property owner shall have 30 days from the date of confirmation to pay the full amount of said assessment or the full amount of any installments thereof, without interest or penalty.

(F) Following said 30 day period, the assessment or first installment thereof shall, if unpaid, be considered as delinquent and the same penalties shall be collected on such unpaid assessments or first installments thereof as are provided by law to be collected on delinquent general city taxes.

(G) Deferred installments shall be collected without penalty until 30 days after the due date thereof, after which time such installments shall be considered as delinquent and such penalties on said installments shall be collected as are provided by law to be collected on delinquent general city taxes.

(H) (1) After the Council has confirmed the roll, the City Treasurer shall notify by mail each property owner on said roll that said roll has been filed, stating the amount assessed and the terms of payment.

(2) Failure on the part of the City Treasurer to give said notice or of such owner to receive said notice shall not be invalidate any special assessment roll of the city or any assessment thereon, nor excuse the payment of interest penalties. ('C69 Code, § 2315) (Ord. A-26, passed 3-12-84)

### **§ 33.65 DELINQUENT SPECIAL ASSESSMENTS.**

Any assessment, or part thereof, remaining unpaid on the first Monday of September, following the date when the same became delinquent, shall be reported as unpaid by the Treasurer to the Council. Any such delinquent assessment, together with all accrued interest and penalty, shall be transferred and reassessed on the next annual city tax roll in a column headed "Special Assessments," with an additional penalty of 6% upon such 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 city taxes. C69 Code, § 2316) (Ord. A-26, passed 3-12-84)

## Taxation

### §33.66 CREATION OF LIEN.

Special assessments and all interest, penalties, and charges thereon from the date of confirmation of the roll shall become a debt to the city from the persons to whom they are assessed, and until paid, shall be and remain a lien upon the property assessed of the same character and effect as the lien created by general law for state, county, and city taxes, and the lands upon which the same are a lien shall be subject to sale therefor the same as are lands upon which delinquent city taxes constitute a lien. ('69 Code, § 2317) (Ord. A-26, passed 3-12-84)

### § 33.67 ADDITIONAL ASSESSMENT; REFUNDS.

(A) The Clerk shall, within 60 days after the completion of each local or special public improvement, compile the actual cost thereof and certify the same to the Assessor, who shall adjust the special assessment roll to correspond therewith.

(B) Should the assessment prove larger than necessary by less than 5 %, the same shall be reported to the Council, which may place the excess in the City Treasury or make a refund thereof pro rata according to the assessment.

(C) If the assessment exceeds the amount necessary by 5% or more, the entire excess shall be credited to owners of property as shown by the city assessment roll upon which such assessment has been levied, pro rata according to the assessment.

(D) No refunds of special assessments may be made which impair or contravene the provision of any outstanding obligation or bond secured, in whole or in part, by such special assessments.

(E) In the case of assessments due in installments, the Council may order the refund given by credit against the installments last coming due.

(F) When any special assessment roll shall prove insufficient to meet the cost of the improvement for which it was made, the Council may make an additional pro rata assessment, but the total amount assessed against any one parcel of land shall not exceed the benefits received by said lot or parcel of land.  
(‘69 Code, § 2318) (Ord. A-26, passed 3-12-84)

### §33.68 ADDITIONAL PROCEDURES.

## **Lake City-Administration**

In any case where the provisions of this chapter may prove to be insufficient to carry out fully the making of any special assessment, the Council shall provide by ordinance any additional steps or procedures required. ('69 Code, § 2319) (Ord. A-26, passed 3-12-84)

### **§ 33.69 COLLECTION OF SPECIAL ASSESSMENTS.**

In the event bonds are issued in anticipation of the collection of special assessments as hereinbefore provided, all collections on each special assessment roll, or combination of rolls, shall be set in a separate fund for the payment of the principal and interest on the bonds so issued in anticipation of payment of such special assessments, and shall be used to no other purpose. ('69 Code, § 2320) (Ord. A-26, passed 3-12-84)

### **§ 33.70 SPECIAL ASSESSMENT ACCOUNTS.**

Moneys raised by special assessment to pay the cost of any local improvements shall be held in a special fund to pay such cost or to repay any money borrowed therefor. Each special assessment account may be used only for the improvement project for which the assessment was levied, expenses incidental thereto, including the repayment of the principal and interest on money borrowed therefor, and to refund excessive assessments if refunds be authorized. ('69 Code, § 2321) (Ord. A-26, passed 3-12-84)

### **§33.71 CONTESTED ASSESSMENTS.**

An action may not be instituted for the purpose of contesting or enjoining the collection of a special assessment unless:

(A) Within 45 days after the confirmation of the special assessment roll written notice is given to the Council indicating an intention to file such an action and stating the grounds on which it is claimed that the assessment is illegal, and

(B) The action is commenced within 90 days after the confirmation of the roll.  
( '69 Code, § 2322) (Ord. A-26, passed 3-12-84)

### **§33.72 REASSESSMENT FOR BENEFITS.**

(A) Whenever the Council shall deem any special assessment invalid or defective for any reason whatever or if any court of competent jurisdiction shall have adjudged such assessment to be illegal for any reason whatever, in whole or in part, the Council shall have power to cause a new assessment to be made for the same purpose for which the former assessment was made, whether any part of the assessment has been collected or not.

## **Taxation**

(B) All proceedings on such reassessment and for the collection thereof shall be made in the manner as provided for the original assessment.

(C) If any portion of the original assessment shall have been collected and not refunded, it shall be applied upon the reassessment and the reassessment shall to that extent be deemed satisfied.

(D) If more than the amount reassessed shall have been collected, the balance shall be refunded to the person making such payment.  
(‘69 Code, § 2323) (Ord. A-26, passed 3-12-84)

### **§ 33.73 COMBINATION OF PROJECTS.**

The Council may combine several districts into one project for the purpose of effecting a saving in the costs. There shall be established for each district separate funds and accounts to cover the cost of the same. (‘69 Code, § 2324) (Ord. A-26, passed 3-12-84)

### **§ 33.74 DIVISION OF PARCELS.**

(A) Should any lots or lands be divided after a special assessment thereon has been confirmed and divided into installments, the Assessor shall apportion the uncollected amounts upon the several lots and lands so divided and shall enter the several amounts as amendments upon the special assessment roll.

(B) The City Treasurer shall, within ten days after such apportionment, send notice of such action to the persons concerned at their last known address by first-class mail.

(C) The apportionment shall be final and conclusive on all parties unless protest, in writing, is received by the City Treasurer within 20 days of the mailing of the aforesaid notice.  
(‘69 Code, § 2325) (Ord. A-26, passed 3-12-84)

### **§ 33.75 DEFERRED PAYMENTS OF SPECIAL ASSESSMENTS.**

The Council may provide for the deferred payment of special assessments from persons who, in the opinion of the Council and Assessor, by reason of poverty are unable to contribute toward the cost thereof. In all such cases, as a condition to the granting of such deferred payments, the city shall require mortgage security on the real property of the beneficiary payable on or before his or her death, or, in any event, on the sale or transfer of the property. (‘69 Code, § 2326) (Ord. A-26, passed 3-12-84)

## **Lake City-Administration**

### **§ 33.76 RECONSIDERATION OF PETITIONS.**

In the event that the Council shall fail to make any public improvement petitioned for under the provisions of § 33.53 hereof during the calendar year during which any petition is filed, such petition shall be reconsidered by the Council prior to the first day of March of the succeeding calendar year for the purpose of determining whether such improvements should be made during such calendar year. ('69 Code, § 2327) (Ord. A-26, passed 3-12-84)

### **§ 33.77 HAZARDS AND NUISANCES.**

(A) When any lot, building, or structure within the city, because of the accumulation of refuse or debris, the uncontrolled growing of weeds, or age or dilapidation, or because of any other condition or happenings becomes, in the opinion of the Council, a public hazard or nuisance which is dangerous to the health or safety of the inhabitants of the city or those of them residing or habitually going near such lot, building, or structure, the Council may, after investigation, give notice to the owner of the land upon which such hazard or nuisance exists or the owner of the building or structure itself, specifying the nature of the hazard or nuisance and requiring such owner to alter, repair, tear down, or remove same promptly and within a time to be specified by the Council, which shall be commensurate with the nature of the hazard or nuisance.

(B) If at the expiration of the time limit in the notice the owner has not complied with the requirements thereof, or in any case where the owner of the land or of the building or structure itself is not known, the Council may order such a hazard or nuisance abated by the proper department or agency of the city which is qualified to do the work required and the costs of such abatement assessed against the lot, premises or description of real property upon which said hazard or nuisance was located. ('69 Code, § 2328) (Ord. A-26, passed 3-12-84)