

CHAPTER 206  
Special Assessments

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#### CROSS REFERENCES

- Special assessments - see Mich. Const. Art. 9, Sec. 6;  
M.C.L.A. Secs. 104.8, 211.741 et seq.; CHTR. Sec. 7.1
- Ordinances for assessments - see CHTR. Sec. 7.2
- Disposition of excessive special assessments - see CHTR.  
Sec. 7.4
- Contested assessments - see CHTR. Sec. 7.5
- Delinquent special assessments - see CHTR. Sec. 7.6
- Deferred payment of special assessments - see CHTR. Sec. 7.7
- Special assessments by home rule cities - see M.C.L.A. Secs.  
117.4a, 117.4b, 117.4d, 117.4f, 117.4g, 117.5

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#### **1 206.0 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 City 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 shall be made the discretion of Council. When Council determines to make any public

improvement or repair, 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 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 City or from street funds, and shall designate the district or lands and premises upon which the special assessment shall be levied.

(Ord. 94. Passed 11-22-65.)

**2 206.0 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 City Clerk for public examination. Council shall give notice thereof, of the proposed improvement or work, 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 City. 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.

(Ord. 94. Passed 11-22-65.)

**3 206.0 COSTS 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 City.

(Ord. 94. Passed 11-22-65.)

**4 206.0 ASSESSMENTS LEVIED PRIOR TO IMPROVEMENTS.**

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

(Ord. 94. Passed 11-22-65.)

**5      206.0      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 City 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.

(Ord. 94. Passed 11-22-65.)

**6            206.0      ASSESSMENT ROLL.**

Upon receiving the order and directions provided for in Section 206.05, the City 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 chapter, applicable to the assessment. In all cases where the ownership of any description is unknown to the City 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.

(Ord. 94. Passed 11-22-65.)

**7            206.0      METHOD OF DETERMINATION; CERTIFICATES.**

If an assessment is required to be according to frontage, the City 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 City 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. When the City Assessor has completed the assessment, he or she shall report the same to Council. Such report shall be signed by the City Assessor and may be in the form of a certificate, endorsed on the assessment roll, as follows:

STATE OF MICHIGAN )  
 ) ss.  
City of Perry

To the Council of the City of Perry:

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 City, adopted on (give date), 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, and the Charter of the City relating to such assessment.

Dated: \_\_\_\_\_  
City Assessor

(Ord. 94. Passed 11-22-65.)

**8 206.0 PUBLICATION OF NOTICE; FORM.**

When any special assessment is reported by the City Assessor to Council, as directed in this chapter, the same shall be filed in the office of the City 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 City, of the filing of the same with the City Clerk, appointing a time when Council and the City Assessor will meet to view the assessment. Any person objecting to the assessment may file his or her objections thereto, in writing, with the City 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 following form:

## 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 City 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 the 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 City Assessor of the City of Perry will meet at the Council room in said City on (insert the date fixed upon) to review said assessment, at which time and place opportunity will be given all persons interested to be heard.

Dated:

City Clerk

(Ord. 94. Passed 11-22-65.)

### **9 206.0 REVIEWS.**

At the time and place appointed for such purpose, as set forth in this chapter, Council and the City 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 City 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 City Clerk shall make an endorsement upon the roll showing the date of confirmation.

(Ord. 94. Passed 11-22-65.)

### **10 206. CONFIRMATION.**

When any special assessment is confirmed by Council it shall be final and conclusive. (Ord. 94. Passed 11-22-65.)

### **11 206. 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.

(Ord. 94. Passed 11-22-65.)

**12 206. 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 City 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.

(Ord. 94. Passed 11-22-65.)

**13 206. 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 City 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. (Ord. 94. Passed 11-22-65.)

**14 206. 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. (Ord. 94. Passed 11-22-65.)

**15 206. 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. (Ord. 94. Passed 11-22-65.)

**16 206. LIENS TO STAND.**

No judgment or decree, nor any act of Council vacating a special assessment, shall destroy or impair the lien of the City 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. (Ord. 94. Passed 11-22-65.)

**17 206. LEVY OF ASSESSMENTS; COLLECTION.**

When any special assessment is confirmed and payable, Council may direct the City Clerk to report to the City 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 City 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 City 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 City Treasury. (Ord. 94. Passed 11-22-65.)

**18 206. CONFLICT OF LAWS.**

In the event of a conflict between any of the provisions of this chapter and the City Charter, the City Charter shall control.