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**AN ORDINANCE TO AMEND SECTIONS 52-19, 52-24, 52-25, 52-26 AND 52-27 OF  
THE VILLAGE OF EAST TROY MUNICIPAL CODE PERTAINING TO  
SPECIAL ASSESSMENTS AND CHARGES**

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WHEREAS, the Village Board for the Village of East Troy has adopted ordinances related to special assessments; and

WHEREAS, the Village Board has been receiving input from its residents, and has been working with staff to implement revisions to the special assessments procedure and assessable costs.

NOW, THEREFORE, the Village Board of the Village of East Troy, Walworth County, Wisconsin do ordain as follows:

**Section 1.** That Sections 52-19(F) and (G), entitled "Deferred Assessments" and "Interest Rate and Special Assessment Payment Plan," be, and hereby are, amended to read as follows:

"F. Deferred assessments.

- (1) In the interest of the public health, welfare and safety, it is often necessary to construct certain public improvements in areas which are undeveloped. In such cases, the Village Board may authorize that payment for such improvements should be delayed until such time as the area benefitted is ultimately developed.
- (2) Where such condition is found, the Village Board may defer the due date of any special assessment levied on such terms and in such manner as prescribed by the Board while no use of the improvement is made in connection with the property. Such special assessment must be paid, however, within 10 years of the date of the final resolution making the levy, unless the Board permits additional time by allowing payment of the assessment in installments, in which case the assessment shall be paid within the time prescribed by the resolution permitting the installment payments.
- (3) If the Board defers the due date of special assessments under this section, it may make an annual interest charge in accord with the interest rate determined in subsection 52-19(G), which charge shall be added to the total assessment for each full year (or prorated portion thereof) of deferment.
- (4) Any special assessment deferred under this section shall be a lien against the property assessed from the date of the resolution making the levy.

Whenever the due date of a special assessment shall be deferred under this section, a notice shall be sent to each interested person whose post office address is known, or can with reasonable diligence be ascertained, substantially as follows:

### **DEFERRED ASSESSMENT NOTICE**

Notice is hereby given that the special assessments for the improvements of (describe the improvement) have been determined as to your parcel of real estate which is affected thereby, and a statement of the same is on file with the Village Clerk-Treasurer. It is proposed to defer payment of the same on the following terms: (here insert interest per annum, period of deferment, whether installments are permissible following termination of deferment, etc.).

#### **G. Interest Rate and Special Assessment Payment Plan.**

Special assessments shall be paid in full, or in annual installments. Assessments also may be prepaid, partially or in whole, at any point during the installment schedules specified below. The number of annual installments in which a special assessment is to be paid will be determined in the Preliminary Special Assessment Resolution, based on the total amount of the special assessment, and in accordance with the following:

- (1) If the special assessment is less than \$400, the special assessment shall be paid in one payment, within 90 days of completion of the project.
- (2) If the special assessment is at least \$400.01 to \$1,500, the special assessment shall be paid in five annual installments, as determined in the preliminary special assessment roll, subject to the right to prepay as set forth above.
- (3) If the special assessment is at least \$1,500.01 to \$10,000, the special assessment shall be paid in 10 annual installments, as determined in the preliminary special assessment roll, subject to the right to prepay as set forth above.
- (4) If the special assessment is at least \$10,000.01, the time period for payment shall be determined by the Village Board in the Final Resolution imposing special assessments. In no event, shall the special assessment installments be for a period longer than 20 years.
- (5) The rate of interest on the outstanding balance shall be 1.5% greater than the Village's rate of interest on any bonds issued to finance the project, or in the event no bonds are issued, then 1.5% greater than the average rate of interest on all similar bonds issued in the previous calendar year.
- (6) All special assessments are due and payable in full upon the division of the property (plat or certified survey map) or connection to the improvement for which the special assessment was made.

- (7) The first installment shall include a proportionate part of the principal of the special assessment determined by the number of installments, together with interest. Said interest rate shall be computed for a period of one year from the date of the notice herein provided for, and each subsequent installment shall include a like proportion of the principal and one year's interest upon the unpaid portion of such assessment.
- (8) The first installment shall be entered in the first tax roll prepared after said installments shall have been determined as a special tax on the property upon which the special assessment was levied, and thereafter this tax shall be treated in all respects as any other municipal tax. One of the subsequent installments shall be entered in a like manner and with like effect in each of the annual tax rolls thereafter, until all are levied.
- (9) If any installment so entered in the tax roll shall not be paid to the Village Clerk-Treasurer with the other taxes, it shall be returned to the county as delinquent and accepted and collected by the county in the same manner as delinquent general taxes on real estate."

**Section 2.** That Section 52-24, entitled "New streets," be, and hereby is, amended to read as follows:

**"§ 52-24 New streets.**

- A. New streets shall be graded to full width and the roadway graded to subgrade width of 36 feet and surfaced with gravel at least 10 inches thick and 32 feet wide and spread in accordance with state highway specifications. All new streets shall have, as a minimum, oil seal coating or a three-inch asphalt mat. The cost for new streets may be specially assessed to specially benefited properties in accordance with this article.
- B. Ditch slopes, cut and fill slopes, and curb and gutter, where necessary and required by the Village Board, shall be done in an approved manner as required by the Village Board. The Village shall pay for all costs associated with these improvements.
- C. This section shall not apply to new streets in new subdivisions, which shall be governed by Chapter 495, Subdivision of Land, of this Code."

**Section 3.** That Section 52-25, entitled "Curb and gutter", be, and hereby is, amended to read as follows:

**"§ 52-25 Curb and gutter.**

The Village shall be responsible for all costs associated with installing new curb and gutter. Except where damage is caused by the property owner, or a third party acting on behalf of the property owner, the Village shall be responsible for all costs

associated with the repair and replacement of curb and gutter. Curb and gutter in new subdivisions shall be installed by the developer pursuant to Chapter 495, Subdivision of Land, of this Code.”

**Section 4.** That Section 52-26, entitled “Sidewalks,” be, and hereby is, amended to read as follows:

**“§ 52-26 Sidewalks.**

The Village shall be responsible for all costs associated with installing new sidewalks. Except where damage is caused by the property owner, or a third party acting on behalf of the property owner, the Village shall be responsible for all costs associated with the repair and replacement of sidewalks. Sidewalks in new subdivisions shall be installed by the developer pursuant to Chapter 495, Subdivision of Land, of this Code.”

**Section 5.** That Section 52-27, entitled, “Driveway approaches and driveways,” be, and hereby is, amended to read as follows:

**“§ 52-27 Driveway approaches and driveways.**

The Village shall be responsible for all costs associated with installing new driveway approaches within the Village’s right-of-way where such work is necessitated by a Village project. Except where damage is caused by the property owner, or a third party acting on behalf of the property owner, the Village shall be responsible for all costs associated with the repair and replacement of driveway approaches within the Village’s right-of-way where such work is necessitated by a Village project. Where the Village’s installation of a sidewalk necessitates work on the property owner’s driveway to, for example, accommodate a revised grade, the Village shall bear the cost of such work.”

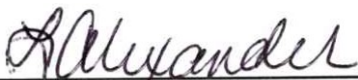
**Section 6.** This ordinance shall become effective upon passage and posting or publication as provided by law, and shall have no effect on special assessments previously levied by the Village.

Adopted this 3 day of June, 2024.



Robert M. Johnson, President

ATTEST:



Lorri Alexander, Village Clerk