

Sec. 58-30. Preliminary assessment roll.

The city manager shall cause to be prepared a preliminary assessment roll and file the same in the office of the city clerk, which roll shall contain the following:

- (1) A description of the lots and parcels of land within the district; in the case of waterfront, canal and waterway, or storm sewer improvements, the description shall include all lots and parcels of land declared by the commission in the initial resolution to be specially benefited; in the case of other improvements, the description shall include the lots and parcels of lands which abut upon the side or sides of that part of any street to be improved. Such lots and lands shall include city property and the property of the county and of any school district or other political subdivision. The city manager may also provide the name of the owner of record of each lot or parcel of land, and a statement of the number of feet of property so abutting, which shall be known as the frontage, or by such other method as the commission may prescribe.
- (2) The total cost of the improvement, and the amount of incidental expense.
- (3) An apportionment, as between the city and property owners, of the cost and incidental expenses of each improvement shall be computed as provided in this article.

(Code 1991, § 2-291; Ord. No. 3328, § 1, 5-12-1998)

Sec. 58-31. Method of prorating special assessments.

Special assessments against property deemed to be benefited by local improvements shall be assessed upon the property specially benefited by the improvement in proportion to the benefits to be derived therefrom, said special benefits to be determined and prorated according to the foot frontage of the respective properties specially benefited by said improvement or by such other method as the commission may prescribe.

(Code 1991, § 2-292; Ord. No. 3328, § 1, 5-12-1998)

Sec. 58-32. Confirming preliminary assessment roll.

(a) *Advertise notice of public hearing.* Upon the filing in the office of the city clerk of the preliminary assessment roll required by this article, the city clerk shall publish once, in a daily newspaper published in the county and of general circulation in the city, a notice stating that at a regular meeting of the commission to be held on a certain day and hour, not less than ten days after such publication, all interested persons may appear or file written objections to the confirmation of such roll. Such notice shall state the class of improvement and describe the streets or other areas to be improved and advise all persons interested that the description of each property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained in the office of the city clerk. Such service by publication shall be certified by the affidavit of the publisher and filed with the city clerk.

(b) *Written notice of public hearing.* Ten days' notice in writing of such time and place shall be given to such property owners. The notice shall include the amount of the assessment and shall be served by mail to each property owner at the last known address, provided that failure to mail said notice or notices shall not invalidate any of the proceedings hereunder.

(Code 1991, § 2-293; Ord. No. 3328, § 1, 5-12-1998; Ord. No. 3397, § 1, 8-31-1999)

Sec. 58-33. Public hearing to confirm preliminary assessment roll.

At the time and place stated in the notice, the commission shall meet and hear testimony and consider written objections of all interested persons. The commission may adjourn the hearing from time to time. Following the testimony and receipt of written objections, the commission shall make a final decision on whether to levy the special assessment. If any specially-benefited property was omitted from the preliminary roll or if the prima facie assessment was not made against it, the commission may place on such roll an apportionment to such property. The commission shall not confirm any assessment in excess of the special benefits to the property assessed, and the assessments so confirmed shall be in proportion to the special benefits. The assessments so made shall be final and conclusive as to each lot or parcel assessed unless proper steps be taken within ten days in a court of competent jurisdiction to secure relief. If the assessment against any property shall be sustained or reduced or abated by the court, the city manager shall note that fact on the assessment roll opposite the description of the property affected thereby. The amount of the special assessment against any lot or parcel which may be abated by the court, unless the assessment upon the entire district is abated, or the amount by which such assessment is so reduced, may by resolution of the commission be made chargeable against the city at large, or in the discretion of the commission, a new assessment roll may be prepared and confirmed in the manner hereinabove provided for the preparation and confirmation of the original assessment roll.

(Code 1991, § 2-294; Ord. No. 3328, § 1, 5-12-1998)

Sec. 58-34. Acceptance of improvements; advertise notice of public hearing.

As soon as any improvement shall have been completed, the commission shall cause a notice to be published in a newspaper published in the county and of general circulation in the city stating that, at a meeting of the commission to be held at a certain day and hour not less than ten days from the publication of such notice, the commission will hear any objections of persons interested in or affected by the said improvements as to the acceptance thereof by the commission. At the time and place mentioned in such notice the commission shall hear such objections, if any, and may then or thereafter accept said improvement.

(Code 1991, § 2-295; Ord. No. 3328, § 1, 5-12-1998)

Sec. 58-35. Adjustment of assessments upon completion of improvement.

The final assessment roll that has been apportioned and approved by resolution of the commission shall be recorded by the finance director, and such assessments shall stand confirmed and remain legal, valid, and binding first liens upon the property against which such assessments are made until paid; however, upon completion of the improvement, the city shall credit to each of the assessments the difference in the assessment as originally made, approved, and confirmed, and the proportionate part of the actual cost of the improvement to be paid by special assessments as finally determined upon the completion of the improvement, but in no event shall the final assessment exceed the amount of benefits originally assessed. Promptly after such confirmation, the assessments shall be recorded by the finance director in a special record, to be known as the "Improvement Assessment Record," and the record of the liens in the improvement assessment record shall constitute prima facie evidence of their validity.

(Code 1991, § 2-296; Ord. No. 3328, § 1, 5-12-1998)