

WHEREAS, the Common Council of the City of Wauwatosa did, by resolutions passed and dated January 18th, 2022 approve and adopt reports of the Board of Public Works in connection with repaving, and work appurtenant thereto, in the following streets:

<u>Street & Location</u>	<u>Ald. Dist.</u>	<u>Exist & (Prop.) Width</u>	<u>Pavement Construction Type</u>	<u>Assessed Sidewalk Work</u>
N. 68TH St. from Wisconsin Ave. to River Pkwy.	2 & 4	40 (40)	D-Asph	No
North Ave. from W. of UPRR Bridge to N. 116th St.	6 & 7	36-28-26 (36-28-36)	A-Asph	Yes
North Ave. from N. 116th St. to N. 117th St.	7	36-28-26 (36-28-36)	E-Asph	No

WHEREAS, the construction of the improvement above-described having now been completed in the aforementioned streets, it is the desire of the Board of Public Works to place the special assessments on the tax roll.

WHEREAS, it is the desire of the Board of Public Works to adjust the assessments for approaches and service walks, contained in said report, in relation to the costs of construction involved.

WHEREAS, the City Engineer has prepared amended special assessments taking into account the aforementioned differences.

NOW, THEREFORE, BE IT RESOLVED, By the Common Council of the City of Wauwatosa, Wisconsin, as follows:

Section 1. That the special assessments for paving set forth in the aforesaid reports of the Board of Public Works, approved by resolution passed and dated as listed are hereby directed to be entered upon the tax roll as hereinafter set forth and as reiterated in the special assessments attached hereto.

Section 2. That the attached amended special assessments for approaches and service walks, against the respective lots, tracts, and parcels of land abutting on the aforementioned streets be and the same are hereby approved and adopted and are directed to be entered upon the tax roll as hereinafter set forth.

Section 3. That the owners of the respective parcels of land fronting or abutting the street improvements on which public hearings have been held and preliminary assessments have been confirmed, shall have payment of the special assessments scheduled as follows:

(a) Each special assessment and special charge, pursuant to Section 66.0627 of the Wisconsin Statutes, levied in an amount of \$200 or less against any parcel of land in the City of Wauwatosa shall be entered in the tax rolls in one installment.

(b) Each special assessment for improvements levied in an amount exceeding \$200 against any parcel of land in the City of Wauwatosa shall be entered in the tax rolls in five equal annual installments of principal together with interest at the rate of twelve percent (12%) per year or the percentage rounded out to the next highest whole percentage number above the interest rate paid by the City for the sale of corporate purpose bonds, which include the project which is the subject of the special assessment,

whichever figure is less, on the unpaid balance of said assessment. Individual assessments shall run concurrently except as provided under Section 3.08.040 of the City Code.

(c) Each special assessment levied against any parcel of land in the City of Wauwatosa for the installation of sanitary sewer main or water main or construction of permanent street pavement shall not be entered in the tax roll until all installments of special assessments for sanitary sewer or water main or construction of permanent street pavement levied previously against the same parcel of land have been entered into the tax rolls and have been paid. Such subsequent special assessment shall be deferred and only interest at the rate of twelve percent (12%) per year, or the percentage rounded out to the next highest whole percentage number above the interest rate paid by the City for the issuance of General Obligation Debt, which include the project which is the subject of the special assessment, whichever figure is less, on such subsequent special assessment shall be carried into the tax rolls in addition to the scheduled installments of such prior assessments. After the last installment of such prior special assessment has been entered in the tax rolls, installments of the subsequent special assessment shall, beginning with the next subsequent tax roll, be entered in the tax rolls pursuant to Section 3.08.030 of the City Code.

(d) Whenever special assessments are levied against the frontage and side of a corner parcel of land in the City of Wauwatosa for the installation of sanitary sewers or water mains or construction of permanent pavements arising out of the same public works project, such special assessments levied against a corner parcel of land shall be deemed to be two separate special assessments, and the special assessment levied against the frontage of the corner parcel of land shall first be scheduled on the tax rolls for payment as provided in Section 3.08.030 of the City Code and the special assessment levied against the side of the corner parcel of land shall be scheduled on the tax rolls pursuant to (c) above, following such scheduling of the special assessment levied against the frontage of the corner parcel of land.

(e) Notwithstanding the provisions of (c) and (d) above, any owners of parcels of land assessed may at their option elect to pay both the scheduled installments of prior assessments as well as scheduled installments of subsequent special assessments on the same tax rolls as entered on those tax rolls pursuant to Section 3.08.030 of the City Code.

(f) If, after special assessments have been placed on the tax rolls in installments or otherwise, the taxpayer fails to pay the same within the time allowed for payment of general taxes, the same shall become delinquent and shall be treated in the same manner and subject to the same laws as delinquent general property taxes.

Section 4. That the City Clerk publish the installment assessment notice, as by Section 66.0715 of the Wisconsin Statutes provided, including therein that the owners of the property benefited by said improvement may elect within thirty (30) days from the date of said notice to pay the said assessment on their property on or before the next succeeding November 1.