

## Assessment District Procedure

Item to be accomplished
Residents file <b>Petition</b> with Municipal Clerk
Council deems district is necessary (if no Petition)
Council passes <b>Resolution Initiating the Process</b> requiring City Engineer to prepare & file preliminary plans and preliminary estimate of cost of improvement and assessment plat showing area to be assessed
City Engineer files with the City Clerk the preliminary plans & preliminary estimate of cost of improvement & assessment plat showing area to be assessed
City Council examines these plans and estimates
City Council approves plans & estimates by <b>Resolution of Necessity</b> containing time & place for Council to hold hearing on proposed improvement & directs Municipal Clerk to give notice. Resolution also must state that anyone holding title to affected land may file written protest within 15 days of publication of notice
Publish Resolution of Necessity at least once a week for 2 weeks (2 consecutive Thursday issues of a daily newspaper or 2 consecutive issues of a weekly newspaper)
Provide written Notice to property owners at least 10 days prior to first hearing
Protests must be heard & considered at next regular City Council meeting following expiration of 15 day period after the last publication of the Resolution. Findings of City Council of protests are conclusive & binding.
If insufficient protests are filed, Council must adopt <b>Resolution Regarding Protests</b> declaring that no protests were filed, or if protests were filed that they were insufficient, expressing intent to proceed with improvements and requiring the City Engineer to submit and file detailed plans, profiles, specifications, and estimates of probable cost
City Engineer to file with City Clerk the detailed plans, specifications & estimates of probable cost
Council must examine, adopt, and approve Engineer's plans, specifications and estimates of probable cost by <b>Resolution Ordering Improvements</b> and order the improvements be done in accordance with the plans, specifications, and profiles of the Engineer. The Resolution shall meet the requirements of 11 O.S. § 37-216
Following completion of work & calculation of the cost, Engineer must prepare & file with City Clerk a final statement of cost of the project including costs of engineering, advertising, legal, right-of-way, easements, and other expenses
City Council must adopt & confirm the Engineer's final Statement of Costs
After City Council adopts & confirms Statement of Costs, City Engineer must prepare an Assessment Roll containing the following: <ul style="list-style-type: none"> <li>Names of last-known owners of property to be assessed as shown by current year's tax rolls in county treasurer's office or by bonded abstractor;</li> <li>Description of each parcel of land to be assessed; &amp;</li> <li>Amount of assessment of each parcel of land. The amount assessed to each parcel shall be on area basis in proportion to area of the whole district. If fractional part of parcel is located within an assessment area, the benefit shall be computed for the fractional part</li> </ul>
Once <b>Assessment Roll</b> is filed, City Council must set time for holding a hearing on any complaints or objections that may be made concerning apportionment of the lots. The Hearing will be set not less than 5 nor more than 30 days from the date of the last publication
Send <b>Notice Regarding Assessment</b> to all affected property owners of hearing. Notice must inform affected individuals of time & date of Council to hear complaints or objections on the assessment.

<p>Must be sent not less than 10 days before the hearing by the City Clerk to the address identified on the current year's tax rolls. Notice must contain the following:</p> <ul style="list-style-type: none"> <li>• The Assessment Roll is on file in City Clerk's office</li> <li>• Date the Assessment Roll was filed</li> <li>• Time &amp; place City Council will hear &amp; consider any objections</li> </ul>
<p>Notice published in 5 consecutive issues of a weekly newspaper or 2 consecutive issues of a weekly newspaper</p>
<p>Any parcel owner having objection to apportionment may file an objection in writing. City Council shall make such adjustments as may be just and proper</p>
<p>City Council must pass a <b>Resolution Confirming the Apportionment and Assessment</b>, including any revisions or corrections made during the Public Hearing</p>
<p>City Council must pass an <b>Assessing Ordinance</b> referring to the Assessment Roll as confirmed. It shall levy assessment in accordance with the Assessment Roll &amp; apportionment against the tracts of land liable. It shall also provide that owners of assessed property may pay the assessment without interest within 30 days after date of publication of the Assessing Ordinance</p>
<p>Assessment in conformity with the apportionment as confirmed by the City Council can be paid in 10 equal annual installment with interest rate not to exceed 13% per year or they may pay the full assessment without interest within 30 days of Ordinance's publication</p>
<p>Once the <b>Assessing Ordinance</b> is adopted, the City Clerk shall prepare a book known as the <b>Assessment Record</b> containing the following:</p> <ul style="list-style-type: none"> <li>• Names of each person owning the land to be assessed as determined from the County Records;</li> <li>• Description of the lot, tract, or subdivision;</li> <li>• Blank space for entering the amount of the assessment;</li> <li>• A suitable column for entering the payments which may be made from time to time on account of the assessment</li> </ul>
<p>The 1<sup>st</sup> installment of the assessment, together with interest from the date of passage of the Assessing Ordinance to the first day of the next September is due &amp; payable in cash on or before the first day of September next succeeding the passage of the Ordinance.</p>
<p>If the Assessing Ordinance is not passed prior to the 1<sup>st</sup> day of July in any year, the 1<sup>st</sup> installment shall be due and payable with interest from the date of the passage of the Ordinance to the 1<sup>st</sup> day of September the following year</p>
<p>City Clerk shall be responsible for the receipt of all payments &amp; credit the Assessment Record</p>
<p>Assessments collected must be paid to the Municipal Treasurer on a daily basis by the City Clerk. The funds collected shall constitute a separate, special fund to be applied to the bonds. Any surplus shall be paid to the General Fund</p>
<p>After the date of maturity of any installment &amp; interest &amp; no earlier than the 1<sup>st</sup> day of July and no later than the 10<sup>th</sup> day of July each year, the City Clerk shall certify the installment &amp; interest then due to the County Treasurer. Once certified to the County Treasurer, payment may only be made to the County Treasurer except as provided by statute</p>
<p>If bonds are issued, follow the process set forth in 11 O.S. §§ 37-229 – 37-233</p>
<p>Upon completion of the work, City Council must determine if the work was completed in compliance with the plans and specifications and formally accept it</p>