

**TITLE III: ADMINISTRATION**

Chapter

- 30. VILLAGE COUNCIL AND VILLAGE PRESIDENT**
- 31. VILLAGE OFFICIALS**
- 32. VILLAGE ORGANIZATIONS**
- 33. BUDGET SYSTEM**
- 34. FINANCE AND TAXATION**

**CHAPTER 30: VILLAGE COUNCIL AND VILLAGE PRESIDENT**

Section

- 30.01 Compensation of President and members of Village Council

**§ 30.01 COMPENSATION OF PRESIDENT AND MEMBERS OF VILLAGE COUNCIL.**

The President of the village shall be paid the sum of \$175 per month, and each member of the Village Council shall be paid the sum of \$100 per month for serving in such capacity during their term of office, such payments to be made out of the General Fund. Said officers shall receive no other compensation for services performed for, or on behalf of, said village during their term of office.

(Ord. 120, passed 3-13-1996)

**CHAPTER 31: VILLAGE OFFICIALS**

Section

- 31.01 Village Manager
- 31.02 Village Clerk
- 31.03 Village Treasurer

**§ 31.01 VILLAGE MANAGER.**

(A) *Establishment of office.* In accordance with the authority for the appointment of a Village Manager granted to the village in Public Act 3 of 1895, M.C.L.A. §§ 62.2 and 65.8 as amended, the office of Village Manager is established.

(B) *Appointment of Village Manager.* The President shall, with the concurrence of a majority of the Village Council, appoint a Village Manager. The Village Council may enter into an employment contract with a Village Manager for a period extending beyond the terms of the members of Village Council but not exceeding six years. An employment contract with a Village Manager shall be in writing and shall specify the compensation to be paid to the Village Manager, any procedure for changing compensation, any fringe benefits and any other conditions of employment. The contract shall state that the Village Manager serves at the pleasure of the Village Council. The contract may provide for severance pay or other benefits in the event the employment of the Village Manager is terminated by the Village Council. The Village Manager shall serve at the pleasure of the Village Council and may be removed by a majority of the Village Council. The Village Manager shall be selected solely on the basis of administrative and executive abilities, with special reference to training and experience.

(C) *Acting Village Manager.* The President, with the concurrence of a majority of the Trustees, shall appoint or designate an Acting Village Manager during a vacancy in the office of Village Manager and shall make a permanent appointment within 180 days from the effective date of the vacancy.

(D) *Compensation.* The Village Manager shall receive such compensation as the Village Council shall determine by resolution or ordinance.

(E) *Duties.* The Village Manager shall be the chief administrative officer of the village and shall be responsible to the Village Council for the efficient administration of all affairs of the village and shall exercise management supervision over all departments and over all public property belonging to the village. The Village Manager shall have the following functions and duties:

(1) Attend and participate in all meetings of the Village Council and committees but shall not have a vote on such Village Council or committees;

(2) Be responsible for personnel management and shall issue, subject to Village Council approval, personnel rules applicable to all village employees. The Village Manager shall have the following responsibilities:

(a) To appoint, suspend or remove all appointed administrative officers and department heads, subject to Village Council approval. The Village Manager shall recommend to the Village Council the salary or wage for each such official; and

(b) To appoint, suspend or remove all other employees of the village. The Village Manager shall determine the salary for each such employee subject to Village Council approval.

(3) Exercise supervisory control over all departments including the Police Department and the Department of Public Works;

(4) Exercise supervisory responsibility over the accounting, budgeting, personnel, purchasing and related management functions of the Village Clerk and Village Treasurer;

(5) Shall be authorized to attend all meetings of village boards and commissions including the Village Planning Commission with the right to take part but shall not have a vote;

(6) Prepare and administer the budget as provided for in the Uniform Budgeting and Accounting Act, Public Act 2 of 1968, M.C.L.A. §§ 141.421 to 141.440a as amended, and any village ordinance that may be adopted;

(7) Be the purchasing agent of the village;

(8) Prepare and maintain written policies and procedures defining the duties and functions of the several officers and departments of the village, subject to the approval by the Village Council;

(9) Investigate all complaints concerning the administration of the village, and shall have authority at all times to inspect the books, records and papers of any agent, employee or officer of the village;

(10) Make recommendations to the Village Council for the adoption of such measures as may be deemed necessary or expedient for the improvement or betterment of the village; and

(11) Perform other duties required from time to time by the Village Council.

(F) *Purchasing responsibilities.* The Village Manager shall act as purchasing agent for all village offices and departments. The Village Manager may delegate some or all of the duties as purchasing agent to another officer or employee provided that such delegation shall not relieve the Village Manager of the responsibility for the proper conduct of those duties.

(1) The Village Manager shall have the authority to purchase any product or service the cost of which does not exceed \$2,500, provided that funds have been appropriated. The cost of the product or service shall not exceed the unencumbered balance of the appropriation for that account. Any product or service the cost of which exceeds the above dollar amount shall be purchased only if prior approval of the Village Council has been obtained. The Village Manager may promulgate rules governing the purchase of products or services.

(2) The Village Manager shall have the authority to purchase any product or service regardless of its cost when such purchase is necessitated by an emergency condition. **EMERGENCY CONDITION** is defined to mean any event, which presents an imminent threat to the public health or safety or any event which would result in the disruption of a village service which is essential to the public health or safety.

(G) *Dealing with employees.* Neither the Village Council nor the Village President shall attempt to influence the employment of any person by the Village Manager or in any way interfere in the management of departments under the jurisdiction of the Village

Manager. Except for the purpose of inquiry, the Village President and Village Council and its members shall deal with departments under the jurisdiction of the Village Manager through the Village Manager.

(Ord. 178, passed 11-20-2008)

### **§ 31.02 VILLAGE CLERK.**

(A) *Establishment of office.* In accordance with the authority for the appointment of such village officers as the Village Council shall deem necessary for the execution of the powers granted to the village contained in Public Act 3 of 1895, M.C.L.A. § 62.1, as amended, there is hereby established the office of the Village Clerk. The Village Clerk is an administrative officer of the village.

(B) *Appointment of Village Clerk.* The Village President shall appoint the Village Clerk, subject to the approval by a majority vote of the Village Council. The Village Clerk shall serve at the pleasure of the Village President and may upon recommendation of the Village President, be removed by the affirmative vote of a majority vote of the Village Council, but only after a hearing before the Village Council. The Village Clerk will report and be responsible to the Village President for the official functions and activities of the Village Clerk's position and for the day-to-day operations of the office, except as otherwise provided by state law. The Village Clerk shall be selected on the basis of administrative and technical abilities.

(C) *Term of office.* The term of office of the Village Clerk shall be two years from the second Monday of March of each even-numbered year and until a successor is appointed.

(D) *Duties.* The Village Clerk shall possess all the powers vested in, and shall be charged with the duties imposed upon, clerks by state law.

(1) In addition, the Village Clerk shall perform all other such duties in the manner prescribed by the General Law Village Act of the state, Public Act 3 of 1895, M.C.L.A. §§ 61.1 et seq., the ordinances of the village or by state law.

(2) The Village Clerk shall perform such other duties as may be assigned or prescribed by state law, ordinances of the village or resolutions of the Village Council.

(3) The Village Clerk shall:

(a) Be the Clerk of the Council and keep a permanent journal of its proceedings;

(b) Keep a record of all ordinances, resolutions and actions of the Council;

(c) Have power to administer all oaths required by state law and ordinances of the village;

(d) Be custodian of the village seal, and affix it to all documents and instruments requiring the seal and shall attest the same;

(e) Be custodian of all papers, documents and records pertaining to the village, the custody of which is not otherwise provided for;

(f) Give the proper officials of the village reasonable notice of the expiration or termination of any official bonds, franchises, contracts or agreements;

(g) Issue and sign all licenses granted after the license fee has been paid to the Treasurer and register the same;

(h) Certify by signature all ordinances and resolutions enacted or passed by the Council;

(i) Conduct elections in accordance with the General Law Village Act of the state, Public Act 3 of 1895, M.C.L.A. §§ 61.1 et seq. and state election law;

(j) Be the general accountant of the village and maintain a system of accounts which conform to such uniform system as may be required by state law; and

(k) Publish and post notices of the village as required by state law and ordinances of the village.

(Ord. 153, passed 5-19-2004)

### **§ 31.03 VILLAGE TREASURER.**

(A) *Establishment of office.* In accordance with the authority for the appointment of such village officers as the Council shall deem necessary for the execution of the powers granted to the village contained in Public Act 3 of 1895, M.C.L.A. § 62.1, as amended, there is hereby established the office of the Village Treasurer. The Village Treasurer is an administrative officer of the village.

(B) *Appointment of Village Treasurer.* The Village President shall appoint the Village Treasurer, subject to the approval by a majority vote of the Village Council. The Village Treasurer shall serve at the pleasure of the Village President and may, upon recommendation of the Village President, be removed by the affirmative vote of a majority vote of the Village Council, but only after a hearing before the Village Council. The Village Treasurer will report and be responsible to the Village President for the official functions and activities of the Village Treasurer's position and for the day-to-day operations of the office, except as otherwise provided by state law. The Village Treasurer shall be selected on the basis of administrative and technical abilities.

(C) *Term of office.* The term of office of the Village Treasurer shall be two years from the second Monday of March of each even-numbered year and until a successor is appointed.

(D) *Duties.* The Village Treasurer shall possess all the powers vested in, and shall be charged with all the duties imposed upon, treasurers by state law.

(1) In addition, the Village Treasurer shall perform all other such duties in the manner prescribed by the General Law Village Act of the state, Public Act 3 of 1895, M.C.L.A. §§ 61.1 et seq., the ordinances of the village or by state law.

(2) The Village Treasurer shall perform such other duties as may be assigned or prescribed by state law, ordinances of the village or resolutions of the Village Council.

(3) The Village Treasurer shall:

(a) Have custody of all monies of the village and all evidence of value belonging to the village, or held in trust by the village;

(b) Receive all monies belonging to and receivable by the village, that may be collected by any officials or employees of the village, including license fees, taxes, assessments, utility charges and all other charges belonging to and payable to the village, and in all cases give a receipt therefor;

(c) Keep and deposit all monies or funds in such manner and only in such places as may be determined and report the same in detail to the Village President and in accordance with the General Law Village Act of the state, Public Act 3 of 1895, M.C.L.A. §§ 61.1 et seq., state law, ordinances and policies;

(d) Have such powers, duties and prerogatives as are conferred by law to enforce the collection of state, county, village and school taxes upon real and personal property;

(e) Have custody of all investments and invested funds of the village or in its possession in a fiduciary capacity; and

(f) Safely keep all bonds and notes of the village.

(Ord. 138, passed 11-8-2000)

## **CHAPTER 32: VILLAGE ORGANIZATIONS**

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### Section

32.01 Planning Commission

32.02 Village/Township Fire Department

### ***Cross-reference:***

*Governing Board of Downtown Development Authority, see §§ 151.15 through 151.19*

*Park and Recreation Board, see §§ 93.01 through 93.05*

*Parking Violations Bureau, see §§ 72.01 through 72.06*

## § 32.01 PLANNING COMMISSION.

(A) *Scope, purpose and intent.* This section is adopted pursuant to the authority granted the Village Council under the State Planning Enabling Act, Public Act 33 of 2008, being M.C.L.A. §§ 125.3801 et seq., and the State Zoning Enabling Act, Public Act 110 of 2006, being M.C.L.A. §§ 125.3101 et seq., to establish a Planning Commission with the powers, duties and limitations provided by those Acts and subject to the terms and conditions of this section and any future amendments to this section. The purpose of this section is to provide that the Village Council shall hereby confirm the establishment under the State Planning Enabling Act, Public Act 33 of 2008, being M.C.L.A. §§ 125.3801 et seq., of the Planning Commission formerly established under Public Act 285 of 1931, being M.C.L.A. §§ 125.31 through 125.45, to establish the appointments, terms and membership of the Planning Commission; to identify the officers and the minimum number of meetings per year of the Planning Commission; and to prescribe the authority, powers and duties of the Planning Commission.

(B) *Establishment.* The Village Council hereby confirms the establishment under the State Planning Enabling Act, Public Act 33 of 2008, being M.C.L.A. §§ 125.3801 et seq., of the Planning Commission formerly established under Public Act 285 of 1931, being M.C.L.A. §§ 125.31 through 125.45. The Planning Commission shall have seven members. Members of the Planning Commission as of the effective date of this section shall, except for an ex officio member whose remaining term on the Planning Commission shall be limited to his or her term on the Village Council, continue to serve for the remainder of their existing terms so long as they continue to meet all of the eligibility requirements for Planning Commission membership set forth within the State Planning Enabling Act, Public Act 33 of 2008, being M.C.L.A. §§ 125.3801. et seq.

(C) *Appointments and terms.* The Village President, with the approval of the Village Council by a majority vote of the members elected and serving, shall appoint all Planning Commission members, including the ex officio member.

(1) The Planning Commission members, other than an ex officio member, shall serve for terms of three years each.

(2) A Planning Commission member shall hold office until his or her successor is appointed. Vacancies shall be filled for the unexpired term in the same manner as the original appointment.

(3) Planning Commission members shall be qualified electors of the village, except that one Planning Commission member may be an individual who is not a qualified elector of the village but who is a qualified elector of another local unit of government. The membership of the Planning Commission shall be representative of important segments of the community, such as the economic, governmental, educational and social development of the village, in accordance with the major interests as they exist in the village, such as agriculture, natural resources, recreation, education, public health, government, transportation, industry and commerce. The membership shall also be representative of the entire territory of the village to the extent practicable.

(4) One member of the Village Council shall be appointed to the Planning Commission as an ex officio member.

(5) An ex officio member has full voting rights. An ex officio member's term on the Planning Commission shall expire with his or her term on the Village Council.

(6) No other elected officer or employee of the village is eligible to be a member of the Planning Commission.

(D) *Removal.* The Village Council may remove a member of the Planning Commission for misfeasance, malfeasance or nonfeasance in office upon written charges and after a public hearing.

(E) *Compensation.* The Planning Commission members may be compensated for their services as provided by Village Council resolution. The Planning Commission may adopt bylaws relative to compensation and expenses of its members for travel when engaged in the performance of activities authorized by the Village Council, including, but not limited to, attendance at conferences, workshops, educational and training programs and meetings.

(F) *Officers and committees.* The Planning Commission shall elect a Chairperson and a Secretary from its members, and may create and fill other offices as it considers advisable.

(1) An ex officio member of the Planning Commission is not eligible to serve as Chairperson. The term of each office shall be one year, with opportunity for reelection as specified in the Planning Commission bylaws.

(2) The Planning Commission may also appoint advisory committees whose members are not members of the Planning Commission.

(G) *Bylaws, meetings and records.* The Planning Commission shall adopt bylaws and rules of procedure for the transaction of business.

(1) The Planning Commission shall hold at least four regular meetings each year, and shall by resolution determine the time and

place of the meetings.

(2) Unless otherwise provided in the Planning Commission's bylaws, a special meeting of the Planning Commission may be called by the Chairperson or by three other members, upon written request to the Secretary. Unless the bylaws otherwise provide, the Secretary shall send written notice of a special meeting to Planning Commission members at least 48 hours before the meeting.

(3) The business that the Planning Commission may perform shall be conducted at a public meeting held in compliance with the Open Meetings Act, Public Act 267 of 1976, being M.C.L.A. §§ 15.261 et seq.

(4) The Planning Commission shall keep a public record of its resolutions, transactions, findings and determinations. A writing prepared, owned, used, in the possession of or retained by a Planning Commission in the performance of an official function shall be made available to the public in compliance with the Freedom of Information Act, Public Act 442 of 1976, being M.C.L.A. §§ 15.231 et seq.

(H) *Annual report.* The Planning Commission shall make an annual written report to the Village Council concerning its operations and the status of the planning activities, including recommendations regarding actions by the Village Council related to planning and development.

(I) *Authority to make master plan.* Under the authority of the State Planning Enabling Act, Public Act 33 of 2008, being M.C.L.A. §§ 125.3801 et seq. and other applicable planning statutes, the Planning Commission shall make a master plan as a guide for development within the village's planning jurisdiction.

(1) Final authority to approve a master plan or any amendments thereto shall rest with the Planning Commission unless the Village Council passes a resolution asserting the right to approve or reject the master plan.

(2) Unless rescinded by the village, any plan adopted or amended under Public Act 285 of 1931, being M.C.L.A. §§ 125.31 et seq., need not be readopted under the State Planning Enabling Act, Public Act 33 of 2008, being M.C.L.A. §§ 125.3801 et seq.

(J) *Zoning powers.* The Village Council hereby confirms the transfer of all powers, duties and responsibilities provided for zoning boards or zoning commissions by the former City and Village Planning Act, Public Act 207 of 1921, being M.C.L.A. §§ 125.581 et seq.; the State Zoning Enabling Act, Public Act 110 of 2006, being M.C.L.A. §§ 125.3101 et seq. or other applicable zoning statutes to the Planning Commission formerly established under Public Act 285 of 1931, being M.C.L.A. §§ 125.31 et seq.

(K) *Capital improvements program.* To further the desirable future development of the village under the master plan, the Village Council, after the master plan is adopted, shall prepare or cause to be prepared by the Village President or by a designated nonelected administrative official, a capital improvements program of public structures and improvements, showing those structures and improvements in general order of their priority, for the following six-year period. The prepared capital improvements program, if prepared by someone other than the Village Council, shall be subject to final approval by the Village Council. The Planning Commission is hereby exempted from preparing a capital improvements plan.

(L) *Subdivision and land division recommendations.* The Planning Commission may recommend to the Village Council provisions of an ordinance or rules governing the subdivision of land.

(1) Before recommending such an ordinance or rule, the Planning Commission shall hold a public hearing on the proposed ordinance or rule. The Planning Commission shall give notice of the time and place of the public hearing not less than 15 days before the hearing by publication in a newspaper of general circulation within the village.

(2) The Planning Commission shall review and make recommendation on a proposed plat before action thereon by the Village Council under the Land Division Act, Public Act 288 of 1967, being M.C.L.A. §§ 560.101 et seq. Before making its recommendation, the Planning Commission shall hold a public hearing on the proposed plat. A plat submitted to the Planning Commission shall contain the name and address of the proprietor or other person to whom notice of a hearing shall be sent. Not less than 15 days before the date of the hearing, notice of the date, time and place of the hearing shall be sent to that person at that address by mail and shall be published in a newspaper of general circulation in the village. Similar notice shall be mailed to the owners of land immediately adjoining the proposed platted land.

(Ord. 194, passed 6-8-2011)

## **§ 32.02 VILLAGE/TOWNSHIP FIRE DEPARTMENT.**

(A) *Purpose.* Three Oaks Township and Three Oaks Village, both of Berrien County, Michigan, have heretofore by written agreement established pursuant to Public Act 33 of 1951, M.C.L.A. §§ 48.801 to 48.813, as amended, a Fire Administrative Board.

(1) This section is adopted for the purpose of providing financial assistance to the township, the village and the Fire Administrative Board in the operation of a Fire Department from those receiving direct benefits from the fire protection services.

(2) It is the further purpose of this section to provide for full funding of the Fire Department operation which remains, in part, an at-large governmental expense based upon the general benefits derived by all property owners within the township and the village from the existence of a Village/Township Fire Department and its availability to extinguish fires within the township and village and perform other emergency services.

(B) *Charges.* The following charges will be based on a time per-hour: firefighter, equipment (\$250/hr/truck) and the fair value of material used.

(1) The charges shall hereafter be due payable to the Fire Administrative Board from a recipient of any of the following enumerated services from the Village/Township Fire Department:

- (a) Grass fire;
- (b) Rubbish fire;
- (c) Automobile fire;
- (d) House/garage/barn fire;
- (e) Fire in a commercial establishment;
- (f) Fire in a industrial or manufacturing establishment;
- (g) Fire in a multiple-family building;
- (h) Hotel or motel fire;
- (i) Aircraft fire;
- (j) Train fire;
- (k) Truck fire;
- (l) Forest fire;
- (m) Emergency rescue service;
- (n) Resuscitator service;
- (o) Swimming pool service;
- (p) Hazards material service;
- (q) False alarms; and
- (r) Other services not specifically enumerated herein.

(2) Charges set out in this section and the exemptions therefrom set out in division (D) below may be determined or adjusted from time to time by resolution of the Township Board and the Village Council, and such adjustments shall not require a formal amendment to this section.

(C) *Time for payment.* All of the foregoing charges shall be due and payable to the Fire Administrative Board within 30 days after the date the service is rendered and in default of payment shall be collectible as provided herein.

(D) *Exemptions.* The following properties and services shall be exempt from the foregoing charges:

- (1) Fires caused by railroad trains which are the specific statutory of railroad companies;
- (2) Fires involving village and township buildings, grounds and/or property; and
- (3) Fire service performed outside the jurisdiction of the township or village under a mutual aid contract with an adjoining municipality.

(E) *Collection of charges.* The Fire Administrative Board is hereby delegated the authority and responsibility for billing and

collecting charges and may proceed in district court to collect any monies remaining unpaid and shall pursue any and all other remedies provided by law for the collection of said charges.

(F) *Non-exclusive charge.* The foregoing rates and charges shall not be exclusive of the charges that may be made by the Fire Administrative Board for the cost and expense of maintaining a Fire Department, but shall only be supplemental thereto. Charges may additionally be collected by the village and the township through general taxation by procedures provided by law or by a special assessment established as provided by law. General Fund appropriations may also be made to cover such additional costs and expenses.

(G) *Multiple property protection.* When a particular service rendered by the Village/Township Fire Department directly benefits more than one person or property, the owner of each property so benefitted and each person so benefitted where property protection is not involved shall be liable for the payment of the full charge for such service herein before outlined. The interpretation and application of this section is hereby delegated to the Village/Township Fire Chief subject only to appeal, within the time limits provided herein for payment, to the Fire Administrative Board and shall be administered so that charges shall only be collected from persons and property who benefit from the service.

(Ord. 134, passed 8-11-1999)

## **CHAPTER 33: BUDGET SYSTEM**

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### Section

- 33.01 Title
- 33.02 Fiscal year
- 33.03 Chief Administrative Officer and Fiscal Officer
- 33.04 Budget policy statement
- 33.05 Budget estimates required
- 33.06 Budget forms
- 33.07 Department budget review
- 33.08 The budget document
- 33.09 Transmittal of budget to Village Council
- 33.10 Consideration of budget by Village Council
- 33.11 Passage of budget resolution
- 33.12 Procedure for disbursements
- 33.13 Limit on obligations and payments
- 33.14 Periodic finance reports
- 33.15 Transfers
- 33.16 Supplemental appropriations
- 33.17 Appropriation adjustment required
- 33.18 Violation may be cause for removal from office

### **§ 33.01 TITLE.**

This chapter shall be known as the Budget Chapter.



(Ord. 147, passed 5-19-2004)

### **§ 33.02 FISCAL YEAR.**

The fiscal year of the village shall begin on October 1 in each year and close on September 30.

(Ord. 147, passed 5-19-2004; Ord. 169, passed 5-9-2007)

### **§ 33.03 CHIEF ADMINISTRATIVE OFFICER AND FISCAL OFFICER.**

The Village President shall be the Chief Administrative Officer referred to in this chapter and shall be responsible for the performance of the duties of that officer enumerated in this chapter. The President may appoint a Fiscal Officer and delegate to that officer any or all of the budgeting duties specified in §§ 33.05 through 33.08. The Fiscal Officer shall be responsible to the Chief Administrative Officer for the performance of budgetary duties. The Fiscal Officer so appointed shall be a member of the Village Council or the Village Manager.

(Ord. 147, passed 5-19-2004; Ord. 191, passed 5-11-2011)

### **§ 33.04 BUDGET POLICY STATEMENT.**

No later than May 1 of each year, the Chief Administrative Officer shall send to each officer, department, committee, commission and board of the Village a budget policy statement for the use of those agencies in preparing their estimates of budgetary requirements for the ensuing fiscal year.

(Ord. 147, passed 5-19-2004; Ord. 169, passed 5-9-2007)

### **§ 33.05 BUDGET ESTIMATES REQUIRED.**

Any officers, elected or appointed, departments, committees, commissions and boards of the village financed in whole or in part by the village shall, on or before June 1 of each year, transmit to the Chief Administrative Officer their estimates of the accounts of money required for each activity in their agencies for the ensuing fiscal year. They shall also submit any other information deemed relevant by the Chief Administrative Officer.

(Ord. 147, passed 5-19-2004; Ord. 169, passed 5-9-2007)

### **§ 33.06 BUDGET FORMS.**

The Chief Administrative Officer shall prescribe forms to be used in submitting budget estimates and shall prescribe the procedures deemed necessary for the guidance of officials in preparing such budget estimates. The Chief Administrative Officer may also require a statement of the purposes of any proposed expenditure and a justification of the services financed by any expenditure.

(Ord. 147, passed 5-19-2004)

### **§ 33.07 DEPARTMENT BUDGET REVIEW.**

The Chief Administrative Officer shall review the department estimates with a representative or representatives from each department. The purpose of the review shall be to clarify the estimates, ensure their accuracy and determine their adherence to the policies enumerated by the Chief Administrative Officer pursuant to § 33.04.

(Ord. 147, passed 5-19-2004)

### **§ 33.08 THE BUDGET DOCUMENT.**

(A) The Chief Administrative Officer shall prepare a budget, which shall present a complete financial plan for the ensuing year, utilizing those estimates received from the various agencies.

(B) The budget will be prepared in such a manner that shall assure that the total of estimated expenditures including an accrued deficit in any fund does not exceed the total of expected revenues including an unappropriated surplus.

(C) The budget shall consist of the following parts:

(1) Detailed estimates of all proposed expenditures for the ensuing fiscal year for each department and office of the village showing the expenditures for the corresponding items for the current and last preceding fiscal year;

(2) Statements of the bonded and other indebtedness of the village, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any;

(3) An estimate of the amount of surplus expected in the current fiscal year; and

(4) An estimate of all anticipated revenues of the village which will be necessary to meet the proposed expenditures and commitments during the ensuing fiscal year. This should included:

(a) Sources other than taxes;

(b) Income from borrowing;

(c) Current and delinquent taxes; and

(d) Bond issues.

(D) Included in this estimate shall be:

(1) Corresponding figures for the current and preceding fiscal year;

(2) Such other supporting schedules as the Council may deem necessary; and

(3) An informative summary of projected revenues and expenditures of any special assessment funds, public improvement or building and site funds, intragovernmental service funds or enterprise funds, including the estimated total cost and proposed method of financing each capital construction project and the projected additional annual operating cost and the method of financing the operating costs of each capital construction project for three years beyond the fiscal year covered by the budget.

(Ord. 147, passed 5-19-2004)

### **§ 33.09 TRANSMITTAL OF BUDGET TO VILLAGE COUNCIL.**

(A) No later than July 1 of each year, the Chief Administrative Officer shall transmit the budget to the Village Council.

(B) The budget shall be accompanied by:

(1) A draft resolution for adoption by the Council, consistent with the budget, which shall set forth the anticipated revenue and requested expenditure authority for the ensuing fiscal year in such form and in such detail deemed appropriate by the Chief Administrative Officer, provided that it is consistent with the uniform chart of accounts prescribed the state. No budget resolution shall be submitted to the Council in which estimated total expenditures, including an accrued deficit, exceed estimated total revenues, including an available surplus; and

(2) A budget message which shall explain the reason for increases or decreases in budgeted items compared with the current fiscal year, the policy of the Chief Administrative Officer as it relates to important budgetary items, and any other information that the Chief Administrative Officer determines to be useful to the Council in its consideration of the proposed budget.

(Ord. 147, passed 5-19-2004; Ord. 169, passed 5-9-2007)

### **§ 33.10 CONSIDERATION OF BUDGET BY VILLAGE COUNCIL.**

(A) The Village Council shall fix the time and place of a public hearing to be held on the budget and proposed budget resolution. The Village Clerk shall then have published in a newspaper of general circulation within the village, notice of the hearing and an

indication of the place at which the budget and proposed budget resolution may be inspected by the public. This notice must be published at least seven days before the date of hearing.

(B) The Village Council may direct the Chief Administrative Officer to submit any additional information it deems relevant in its consideration of the budget and proposed budget resolution. The Village Council may conduct budgetary reviews with the Chief Administrative Officer for the purpose of clarification or justification of proposed budgetary items.

(C) The Village Council may revise, alter or substitute for the proposed general budget resolution in any way, except that it may not change it in a way that would cause total appropriations, including an accrued deficit, to exceed total estimated revenues, including an unappropriated surplus. An accrued deficit shall be the first item of expenditure in the general appropriations measure.

(Ord. 147, passed 5-19-2004)

### **§ 33.11 PASSAGE OF BUDGET RESOLUTION.**

(A) No later than the second Wednesday of September, the Village Council shall pass a resolution providing the authority to make expenditures and incur obligations on behalf of the village.

(B) The Village Council may authorize transfers between appropriation items by the Chief Administrative Officer within limits stated in the resolution. In no case, however, may such limits stated in the resolution or motion exceed those provided for in § 33.16.

(C) The village budget may include information concerning the amount of tax levy expected to be required to raise those sums of money included in the budget resolution. In conformance with state law, and at such times as the Village Council shall determine to be appropriate, the Village Council shall order to be raised by taxation those sums of money necessary to defray the expenditures and meet the liabilities of the village for the fiscal year. The Village Council may take such action after the value of the property in the village as finally equalized has been determined.

(Ord. 147, passed 5-19-2004; Ord. 169, passed 5-9-2007)

### **§ 33.12 PROCEDURE FOR DISBURSEMENTS.**

(A) No money shall be drawn from the village treasury unless the Village Council has approved the annual budget.

(B) Each warrant, draft or contract of the village shall specify the fund and appropriation, designated by a number assigned in the accounting system classification established pursuant to law, from which it is payable and shall be paid from no other fund or appropriation.

(C) Expenditures shall not be charged directly to any contingent or general account. Instead, the necessary amount of the appropriation from such account shall be transferred pursuant to the provisions of this chapter to the appropriate general appropriation account and the expenditure then charged to the account.

(Ord. 147, passed 5-19-2004)

### **§ 33.13 LIMIT ON OBLIGATIONS AND PAYMENTS.**

No obligation shall be incurred against, and no payment shall be made from, any appropriation account adopted by the budget resolution unless there is a sufficient unencumbered balance in the account and sufficient funds are or will be available to meet the obligation.

(Ord. 147, passed 5-19-2004)

### **§ 33.14 PERIODIC FINANCE REPORTS.**

(A) The Chief Administrative Officer shall require the appropriate agencies to prepare and transmit to him or her a monthly a report of village financial obligations, including, but not limited to:

(1) A summary statement of the actual financial condition of the General Fund at the end of the previous month;

(2) Summary statement showing the receipts and expenditures and encumbrances for the previous month and for the then current fiscal year to the end of the previous month;

(3) A detailed listing of the expected revenues by major sources as estimated in the budget, actual receipts to date for the current fiscal year, the balance of estimated revenues to be collected in the current fiscal year and any revisions in revenue estimates occasioned by collection experience to date; and

(4) A detailed listing for each organizational unit and activity of the amount appropriated, the amount charged to each appropriation in the previous month and for the current fiscal year to date, and the unencumbered balance of appropriations and any revisions in the estimate of expenditures.

(B) The Chief Administrative Officer shall transmit the above information to the Village Council on a monthly basis, but not later than 48 hours prior to the regularly scheduled monthly Village Council meeting.

(Ord. 147, passed 5-19-2004)

### **§ 33.15 TRANSFERS.**

Transfers of any unencumbered balance, or any portion, in any appropriation account to any other appropriation account may not be made without amendment of the budget resolution as provided in this chapter, except that transfers within a fund and department may be made by the Chief Administrative Officer within limits set by the budget resolution.

(Ord. 147, passed 5-19-2004)

### **§ 33.16 SUPPLEMENTAL APPROPRIATIONS.**

(A) The Village Council may make supplemental appropriations by amending the original budget resolution as provided in this chapter, provided that revenues in excess of those anticipated in the original resolution become available due to:

(1) An unobligated surplus from prior years becoming available; and/or

(2) Current fiscal year revenue exceeding original estimates in amounts great enough to finance the increased appropriations.

(B) The Village Council may make a supplemental appropriation by increasing the dollar amount of an appropriation item in the original budget resolution or by adding additional items. At the same time, the estimated amount from the source of revenue to which the increase in revenue may be attributed shall be increased or a new source and amount added in a sum sufficient to equal the supplemented expenditure amount. In no case may such appropriations cause total estimated expenditures, including an accrued deficit, to exceed total estimated revenues, including an unappropriated surplus.

(Ord. 147, passed 5-19-2004)

### **§ 33.17 APPROPRIATION ADJUSTMENT REQUIRED.**

(A) Whenever it appears to the Chief Administrative Officer or the Village Council that actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, the Chief Administrative Officer shall present to the Village Council recommendations, which, if adopted, will prevent expenditures from exceeding available revenues for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues or both.

(B) Within 20 days of receiving this information the Village Council shall amend the budget resolution by reducing appropriations or approving such measures as are necessary to provide revenues sufficient to equal appropriations, or both. The amendment shall recognize the requirements of state law. If the Village Council does not make effective such measures within this time, the Chief Administrative Officer shall, within the next five days and as a temporary measure until the Council takes action to amend the budget resolution, make adjustments in appropriations in order to equalize appropriations and estimated revenues and report such action to the Village Council.

(Ord. 147, passed 5-19-2004)

## **§ 33.18 VIOLATION MAY BE CAUSE FOR REMOVAL FROM OFFICE.**

Any violation of §§ 33.12 through 33.17 may be cause for removal of any elected or appointed officer in the manner prescribed by the Village Council for the removal of such officer or employee.

(Ord. 147, passed 5-19-2004)

## **CHAPTER 34: FINANCE AND TAXATION**

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Section

### *Special Assessment Procedure*

- 34.01 Special assessments for public improvements
- 34.02 Definitions
- 34.03 Initiation of special assessment projects
- 34.04 Survey and report
- 34.05 Determination on the project; notice
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### **SPECIAL ASSESSMENT PROCEDURE**

## **§ 34.01 SPECIAL ASSESSMENTS FOR PUBLIC IMPROVEMENTS.**

The Village Council, by adopting a resolution, may determine the whole or a part of the expense of a local public improvement or repair shall be defrayed by special assessments upon the property specially benefitted.

(Ord. 156, passed 5-19-2004)

## **§ 34.02 DEFINITIONS.**

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**COST.** When referring to the cost of any local public improvement, shall mean the same as "expense" and shall include the cost of services, plans, condemnation, spreading of rolls, notices, advertising, financing, construction and legal fees, and all other public costs incidental to the making of such improvements, the special assessments therefor and the financing thereof.

**LOCAL PUBLIC IMPROVEMENT.** Any public improvement which is of such a nature as to benefit especially any real property or properties within a district in the vicinity of such improvement. It shall include, but not be limited to, the following improvements, including the land therefor: public buildings and offices, garbage collection, firehouses, destroying weeds, tree trimming, street lighting, streets, alleys, lanes, bridges, sewers, drains, water courses, water systems, or any other local public improvement or repair.

(Ord. 156, passed 5-19-2004)

## **§ 34.03 INITIATION OF SPECIAL ASSESSMENT PROJECTS.**

(A) Proceedings for the making of local public improvements within the village, and the determination that the whole or any part of the expense thereof shall be defrayed by special assessment upon the property especially benefitted, provided that all special assessments levied shall be in proportion to the benefits derived from the improvements, may be commenced by resolution of the Village Council, with or without a petition.

(B) Local public improvements may be initiated by petition signed by property owners owning 65% or more of the total property in the proposed special assessment district. Such petition shall contain a brief description of the property owned by the respective signers thereof and, if it shall appear that the petition is signed by at least 65% of said owners, the Village Clerk shall certify the same to the Village Council. The petition shall be addressed to the Village Council but the Village Council shall not be obligated to make the improvement.

(Ord. 156, passed 5-19-2004)

## **§ 34.04 SURVEY AND REPORT.**

Before the Village Council shall consider the making of any local public improvement, the same shall be referred by resolution to the Village President directing him or her, or his or her designee, to cause to be prepared a report which shall include necessary plans, profiles, specifications and detailed estimates of costs, an estimate of the life of the improvement, a description of the assessment district or districts, and such other pertinent information as will permit the Council to decide the cost, extent and desirability of the improvement proposed and what part or proportion thereof should be paid by special assessments upon the property especially benefitted and what part, if any, should be paid by the village at large. The Council shall not finally determine to proceed with the making of any local public improvement until such report of the Village President has been filed, nor until after a public hearing has been held by the Council for the purpose of hearing objections to the making of such improvement.

(Ord. 156, passed 5-19-2004)

## **§ 34.05 DETERMINATION ON THE PROJECT; NOTICE.**

(A) After the Village President has presented the report required in § 34.04 for making any local public improvement as requested in the resolution of the Village Council, and the Village Council has reviewed said report, a resolution may be passed approving the local public improvement, setting forth the nature thereof, prescribing what part or proportion of the cost of such improvement shall be paid by special assessment upon the property especially benefitted, determination of benefits received by affected properties, and what part, if any, shall be paid by the village at large; designating the limits of the special assessment district to be affected, designating whether to be assessed according to frontage or other benefits, placing the complete information on file in the office of the Village Clerk, where the same may be found for examination, and directing the Village Clerk to give notice of public hearing on the proposed improvement, at which time and place opportunity will be given interested persons to be heard.

(B) Such notice shall be given by one publication in a newspaper published or circulated within the village and by first class mail

addressed to each owner of or person in interest in property to be assessed as shown by the last general tax assessment roll of the village, said publication and mailing to be made at least ten full days prior to the date of said hearing. The hearing required by this section may be held at any regular, adjourned, or special meeting of the Village Council.

(Ord. 156, passed 5-19-2004)

#### **§ 34.06 HEARING.**

(A) At the public hearing on the proposed improvement, all persons interested shall be given an opportunity to be heard, after which the Village Council may modify the scope of the local public improvement in such a manner as it shall deem to be in the best interest of the village as a whole; provided that if the amount of work is increased or additions are made to the district, then another hearing shall be held pursuant to notice prescribed in § 34.05.

(B) If the determination of the Village Council shall be to proceed with the improvement, a resolution shall be passed approving the necessary profiles, plans, specifications, assessment district and detailed estimates of cost and directing the Assessor to prepare a special assessment roll in accordance with the Village Council's determination and report the same to the Village Council for confirmation. Notwithstanding any provision of this section, the Council may, in its discretion, delay the preparation of the special assessment roll until after the completion of the improvement, in which case the actual cost thereof shall be reported to the Village Council, and the special assessment roll shall be then made for such actual cost rather than for the estimated cost as in other cases.

(Ord. 156, passed 5-19-2004)

#### **§ 34.07 SPECIAL ASSESSMENT ROLL; REVIEW AND CORRECTIONS.**

(A) *Special assessment roll.* The Assessor shall thereupon prepare a special assessment roll including all lots and parcels of land within the special assessment district designated by Village Council, and shall assess to each such lot or parcel of land such relative portion of the whole sum to be levied against all the lands in the special assessment district as the benefit to such lot or parcel of land bears to the total benefits to all lands in such district. There shall also be entered upon such roll the amount which has been assessed to the village at large. When the Assessor shall have completed such assessment roll, he or she shall attach thereto, or endorse thereon, his or her certificate to the effect that said roll has been made by him or her pursuant to a resolution of the Village Council (giving date of adoption of same) and that in making the assessments therein he or she has, as near as may be according to his or her best judgment, conformed in all respects to the directions contained in such resolution and to this subchapter, and to the state law and to the provisions of this section. Thereupon he or she shall file said special assessment roll with the Village Clerk who shall present the same to the Village Council.

(B) *Meeting to review special assessment roll; objections in writing.* Upon receipt of such special assessment roll, the Village Council, by resolution, shall accept such assessment roll and order it to be filed in the office of the Village Clerk for public examination, shall fix the time and place the Village Council will meet to review such special assessment roll and direct the Village Clerk to give notice of a public hearing for the purpose of affording an opportunity for interested persons to be heard. Such notice shall be given by one publication in a newspaper published or circulated within the village and by first class mail addressed to each owner of, or person in interest in, property to be assessed as shown by the last general tax assessment roll of the village, said publication and mailing to be made at least ten days prior to the date of said hearing. The hearing required by this section may be held at any regular, adjourned or special meeting of the Village Council. At this meeting, all interested persons or parties shall present in writing or orally their objections, if any, to the assessments against them. The Assessor shall be present at every meeting of the Village Council at which a special assessment is to be reviewed.

(C) *Changes and corrections in assessment roll.* The Village Council shall meet at the time and place designated for the review of such special assessment roll, and at such meeting, or a proper adjournment thereof, shall consider all objections orally or in writing. The Village Council may correct said roll as to any special assessment or description of any lot or parcel of land or other errors appearing therein; or it may, by resolution, annul such assessment roll and direct that new proceedings be instituted. The same proceedings shall be followed in making a new roll as in the making of the original roll. If, after hearing all objections and making a record of such changes as the Village Council deems justified, the Village Council determines that it is satisfied with said special assessment roll and that assessments are in proportion to benefits received, it shall thereupon pass a resolution reciting such determinations, confirming such roll, placing it on file in the office of the Village Clerk and directing the Village Clerk to attach his or her warrant to a certified copy thereof within ten days, therein commanding the Assessor to spread and the Village Treasurer to collect the various sums and amounts appearing thereon as directed by the Village Council. Such roll shall have the date of confirmation endorsed thereon and shall from that date be final and conclusive for the purpose of the improvement to which it applies,



subject only to adjustment to conform to the actual cost of the improvement, as provided in § 34.13.

(Ord. 156, passed 5-19-2004)

### **§ 34.08 LIMITATIONS OF ACTIONS.**

(A) An action may not be instituted for the purpose of contesting or enjoining the collection of a special assessment unless:

(1) Within 45 days after the confirmation of the special assessment roll, written notice is given to the Village Council indicating an intention to file such an action and stating grounds on which it is claimed that the assessment is illegal; and

(2) The action is commenced within 90 days after the confirmation of the roll.

(B) If a portion of an assessment roll is determined to be illegal in whole or in part, the Village Council may revoke its confirmation, correct the illegality, if possible, or reconfirm it. Property which is not involved in the illegality may not be assessed more than was imposed upon the original confirmation without further notice and hearing thereon.

(Ord. 156, passed 5-19-2004)

### **§ 34.09 SPECIAL ASSESSMENTS, WHEN DUE.**

All special assessments, except such installments thereof as the Council shall make payable at a future time as provided in this subchapter, shall be due and payable upon confirmation of the special assessment roll.

(Ord. 156, passed 5-19-2004)

### **§ 34.10 PARTIAL PAYMENTS, WHEN DUE.**

(A) The Village Council may provide for the payment of special assessments in annual installments. Such annual installments shall not exceed 20 in number, the first installment being due upon confirmation of the roll or on such date as the Village Council may determine and deferred installments being due annually thereafter, or in the discretion of the Village Council, may be spread upon and made a part of each annual village tax roll thereafter until all are paid.

(B) Interest shall be charged on all deferred installments at a rate of 7% or the highest amount permitted by state law for such assessments, whichever is greater, commencing on the due date of the first installment and payable on the due date of such subsequent installment; the full amount of all or any deferred installments, with interest accrued thereon to the date of payment, may be paid in advance of the due dates thereof.

(C) If the full assessment or the first installment thereof shall be due upon confirmation, each property owner shall have 60 days from the date of confirmation to pay the full amount of said assessment, or the full amount of any installments thereof, without interest or penalty. Following said 60-day period, the assessment or first installment thereof shall, if unpaid, be considered as delinquent and the same penalties shall be collected on such unpaid assessments or first installments thereof as are provided in this subchapter and state law to be collected on delinquent general village taxes. Deferred installments shall be collected without penalty until 60 days after the due date thereof, after which time such installments shall be considered as delinquent and such penalties on said installments shall be collected as are provided in the village ordinance to be collected on delinquent general village taxes.

(D) After the Council has confirmed the roll, the Village Treasurer shall notify by mail each property owner on said roll that said roll has been filed, stating the amount assessed and the terms of payment. Failure on the part of the Village Treasurer to give said notice or of such owner to receive said notice shall not invalidate any special assessment roll of the village or any assessment thereon, nor excuse the payment of interest or penalties. At the option of the Village, the notice or bill for the amount owing may be sent out after the project has been completed. In such event no interest shall be owing nor shall the 60-day period begin to run until after the notice has been mailed by the Village Treasurer.

(Ord. 156, passed 5-19-2004)

### **§ 34.11 DELINQUENT SPECIAL ASSESSMENTS.**



Any assessment, or part thereof, remaining unpaid on the first Monday of March following the date when the same became delinquent shall be reported as unpaid by the Village Treasurer to the Village Council. Any such delinquent assessment, together with all accrued interest shall be transferred and reassessed on the next annual village tax roll in a column headed "special assessments" with a penalty of 4% upon such total amount added thereto, and when so transferred and reassessed upon said tax roll shall be collected in all respects as provided for the collection of village taxes.

(Ord. 156, passed 5-19-2004)

#### **§ 34.12 CREATION OF LIEN.**

Special assessments and all interest, penalties and charges thereon from the date of confirmation of the roll shall become a debt to the village from the persons to whom they are assessed, and, until paid, shall be and remain a lien upon the property assessed, of the same character and effect as the lien created by general laws for state, county and village taxes, and the lands upon which the same are a lien shall be subject to sale therefor the same as are lands upon which delinquent village taxes constitute a lien.

(Ord. 156, passed 5-19-2004)

#### **§ 34.13 ADDITIONAL ASSESSMENTS, REFUNDS.**

The Village Clerk shall, within 60 days after the completion of each local or special public improvement; compile the actual cost thereof and certify the same to the Assessor who shall adjust the special assessment roll to correspond therewith. Should the assessment prove larger than necessary, by 5% or less, the same shall be reported to the Village Council which may place the excess in the village treasury or make a refund thereof prorata according to the assessment. If the assessment exceeds the amount necessary by more than 5%, the entire excess shall be credited to owners of property as shown by the village assessment roll upon which such assessment has been levied, prorata according to the assessment; provided, however, that no refunds of special assessments may be made which impair, or contravene the provision of any outstanding obligation or bond secured in whole or part by such special assessments. When any special assessment roll shall prove insufficient to meet the cost of the improvement for which it was made, the Council may make an additional prorata assessment, but the total amount assessed against any one parcel of land shall not exceed the benefits received by said lot or parcel of land.

(Ord. 156, passed 5-19-2004)

#### **§ 34.14 ADDITIONAL PROCEDURES.**

In any case where the provisions of this subchapter may prove to be insufficient to carry out fully the making of any special assessment, the Village Council shall provide by ordinance any additional steps or procedures required.

(Ord. 156, passed 5-19-2004)

#### **§ 34.15 COLLECTION OF SPECIAL ASSESSMENTS.**

In the event bonds are issued in anticipation of the collection of special assessments as hereinbefore provided, all collections on each special assessment roll or combination of rolls shall be set in a separate fund for the payment of the principal and interest on the bonds so issued in anticipation of the payment of such special assessments, and shall be used for no other purpose.

(Ord. 156, passed 5-19-2004)

#### **§ 34.16 SPECIAL ASSESSMENT ACCOUNTS.**

Moneys raised by special assessment to pay the cost of any local improvements shall be held in a special fund to pay such cost or to repay any money borrowed therefor. Each special assessment account must be used only for the improvement project for which the assessment was levied, expenses incidental thereto, including the repayment of the principal and interest on money borrowed therefor, and to refund excessive assessments, if refunds are authorized.

(Ord. 156, passed 5-19-2004)

### **§ 34.17 REASSESSMENT FOR BENEFITS.**

Whenever the Village Council shall deem any special assessment invalid or defective for any reason whatever, or if any court of competent jurisdiction shall have adjudged such assessment to be illegal for any reason whatever, in whole or in part, the Village Council shall have power to cause a new assessment to be made for the same purpose for which the former assessment was made, whether the improvement or any part thereof has been completed and whether any part of the assessment has been collected or not. All proceedings on such reassessment and for the collection thereof shall be made in the manner as provided for the original assessment. If any portion of the original assessment shall have been collected and not refunded, it shall be applied upon the reassessment and the reassessment shall to that extent be deemed satisfied. If more than the amount reassessed shall have been collected, the balance shall be refunded to the person making such payment.

(Ord. 156, passed 5-19-2004)

### **§ 34.18 ASSESSING SINGLE LOTS.**

When any expense shall have been incurred by the village upon or in respect to any single premises, which expense is chargeable against such premises and the owner thereof under the provisions of this subchapter, or any ordinance of the village, or law of the state, and is not of that class required to be prorated among several lots and parcels of land in a special assessment district, an account of the labor, material or service for which such expense was incurred, with a description of the premises upon or in respect to which the expense was incurred, and the name of the owner, if known, shall be reported to the Village Clerk who shall immediately charge and bill the owner, if known. The Village President shall annually on or before January 15, or at such other times as he or she may deem advisable, direct the Assessor to prepare a special assessment roll covering all such charges which shall not have been paid. Said roll shall be filed with the Village Clerk who shall present the same to the Village Council. However, the Village Council may follow the entire procedure used for other special assessments. Upon confirmation of any special assessment roll authorized by this section, the Village Council shall determine the number of installments in which assessments may be paid, not to exceed 20 and the rate of interest to be charged on installments, but not to exceed the highest legally permitted amount or 7%, whichever is greater.

(Ord. 156, passed 5-19-2004)

### **§ 34.19 NOTICE OF HEARING.**

In all cases where special assessments are made against property, notice of all hearings in the special assessment proceedings shall be given as provided in this subchapter, in addition to any notice of such hearings to be given by publication or posting as required by statute, charter or ordinance. The ***LAST GENERAL TAX ASSESSMENT ROLL OF THE VILLAGE*** means the last assessment roll for ad valorem tax purposes which has been reviewed by the local board of review, as supplemented by any subsequent changes in the names or the addresses of such owners or parties listed thereon.

(Ord. 156, passed 5-19-2004)

### **§ 34.20 ANTICIPATORY BORROWING AND BOND ISSUES.**

The Village Council may borrow money and issue bonds of the village therefor in anticipation of the payment of special assessments in one or more special assessment districts, which bonds may be an obligation of the special assessment districts or may be both an obligation of the special assessments district and a general obligation of the village. The Village Council may issue general obligation bonds to defray that portion of the cost and expense of a local public improvement chargeable to the village at large.

(Ord. 156, passed 5-19-2004)