

# Village of Lake Isabella - Codified Ordinances

## Article II – Village Administration

### Chapter 214 - Single Parcel Special Assessments

Adopted August 19, 2008 – Ordinance 2008-06

---

#### Chapter 214.01      Single Parcel Special Assessment Districts

---

#### **214.01      SINGLE PARCEL SPECIAL ASSESSMENT DISTRICTS**

- (a) *Report to Council:* When the Village of Lake Isabella incurs an expense for or in respect to any single lot or parcel, which expense is chargeable against the lot or parcel pursuant to law and is not otherwise to be prorated among several lots or parcels in a special assessment district, the amount of labor and material, or any other applicable expense, with a description of the lot or parcel for which the expense was incurred, and the name of the owner, if known, shall be reported to the Village Council.
  
- (b) *Determination of Village Council:* After reviewing the report, the Village Council may determine by resolution what amount or part of such expense will be charged and the premises upon which the charge will be levied as a special assessment. By resolution, the Village Council will determine the number of installments in which the assessment may be paid, determine the rate of interest to be charged, designate the premises upon which the special assessment may be levied and direct the preparation of a special assessment roll in accordance with the Village Council's determination. As the Village Council deems expedient, it may require that notice of the assessments be given to each owner of or party in interest in the property to be assessed whose name appears upon the last local tax assessment records, and any current owner if such is different and known to the Village, by mailing by first-class mail addressed to such owner or party at the address shown on the tax records which notice shall also advise the owner(s) or party(ies) in interest of any hearing scheduled pursuant to Section 214.01(d).
  
- (c) *Certificate of Roll:* When the assessment roll has been completed, it shall be filed with the Village Clerk who will present it to the Village Council.
  
- (d) *Resolution; Notice of Hearing:* After the special assessment roll is filed in the office of the Village Clerk, the Village Council shall, review the roll at a meeting which shall not be less than ten days after notice of the time and place has been mailed to the owner of or party in interest in the property to be assessed, whose name appears on the last Village tax assessment records, and any current owner if such is different and known to the Village, in accordance with state law.
  
- (e) *Objections to Roll:* Any person deeming himself aggrieved by the special assessment roll may file his objections and protest in writing with the Village Clerk at or prior to

## Chapter 214 – Single Parcel Special Assessments

the time of hearing, which objections shall specify how he/she is aggrieved. If the objections are timely and properly filed, the objecting person's appearance in person is not required at the hearing.

- (f) Review of Roll: The Village Council shall meet and review the special assessment roll at the time and place appointed or an adjourned date and shall consider any objections. The Village Council may correct the roll as to any assessment or description of any lot or parcel of land or other errors. Any changes made in the roll shall be noted in the minutes.
- (g) Confirmation of Roll: After the hearing, the Village Council may confirm such special assessment roll by resolution, with any corrections that were made, and the Village Clerk shall endorse the date of confirmation and, upon confirmation, the roll shall be final and conclusive.