

17.08.130 Final Assessment and Objections.

(Amended by Ordinance Nos. 182760, 184957, 189413 and 190132, effective October 16, 2020.)

A. Apportionment of Proposed Final Assessments

1. Whenever any local improvement, any part of the cost of which is to be assessed upon the property specially benefited thereby, is completed in whole, or in such part that the cost of the whole can be determined, the Local Improvement District Administrator will file the final estimate of the total cost of the local improvement and prepare a proposed final assessment according to the assessment methodology approved by City Council upon the properties in the local improvement district, including upon any land owned by the City.
2. If the City Council has determined that a portion of the total cost of the local improvement is to be paid from public funds, other than the benefit assessment to be imposed upon land owned by the City and lying within the local improvement fixed by the City Council, the Local Improvement District Administrator will deduct from the total cost of the local improvement such allocation of costs to public funds provided by the City Council and will apportion the remainder of such total cost on the properties within the local improvement.
3. When the Local Improvement District Administrator has calculated the assessment for each property, the Local Improvement District Administrator will file the proposed final assessment roll with the City Council through the Commissioner-in-Charge of the Responsible Bureau.

B. Notice of Proposed Final Assessments

1. At least 21 calendar days before the public hearing on the proposed final assessment, the ~~Revenue Division~~ Bureau of Revenue and Financial Services at the direction of the Local Improvement District Administrator will provide notice to the owner of each property or to the owner's agent as shown in the County tax record either by mail or by personal delivery. The notice will state:
 - a. The property description;
 - b. The amount of the proposed final assessment against the property;
 - c. A statement that this amount could be modified as a result of objections filed by other property owners in the local improvement district unless the cost to property owners is fixed;
 - d. The date, time and place of the final assessment hearing;

Exhibit G

- e. The deadline and manner for filing objections to the proposed final assessment; and
 - f. Contact information for the Local Improvement District Administrator.
2. The Local Improvement District Administrator will publish 2 notices of the proposed final assessment in a newspaper of general circulation in the City at least 14 calendar days prior to the final assessment hearing.
 3. A record will be kept of the mailing and publication of any notice required by this Ordinance. Any mistake, error, omission or failure with respect to publication or mailing notice will not affect City Council's jurisdiction to proceed or otherwise invalidate the local improvement proceedings when notice is provided by at least one of the methods in this Section.

C. Final Assessment Hearing and Objections

1. Any owner of property (except property owned by the City or Prosper Portland) proposed to be assessed a share of the cost of a local improvement may file an objection to the proposed final assessment in writing with the ~~Revenue Division~~ Bureau of Revenue and Financial Services. The objection must be received by the ~~Revenue Division~~ Bureau of Revenue and Financial Services no later than 5:00 PM ~~seven (7)~~ calendar days prior to the hearing by City Council on the proposed final assessment. The ~~Revenue Division~~ Bureau of Revenue and Financial Services will forward the objection to the Local Improvement District Administrator for a response. The objection will be filed in the same manner as set forth in Subsection 17.08.070 B. and will state the reasons for the objection. However, objections received to final assessment will not affect City Council jurisdiction over final assessment proceedings.
2. The City Council will hold a hearing on any objections on the date set forth in the notice, and at that time will consider objections made by the owners of property at the hearing. The hearing may be continued as the City Council may find appropriate.
3. At the hearing, the City Council at its discretion will determine and approve the amount to be assessed upon each property within the local improvement district, which amount does not exceed the special benefits accruing to such property from the improvement and the sum of which amount and other amounts assessed against properties within the local improvement district do not exceed the total cost of the local improvement. The amount of each assessment as determined by City Council will be based on the City Council's finding of special benefit to the property.

D. Final Assessment Ordinance

Exhibit G

1. The City Council will pass an assessing ordinance that will set forth the assessments against the respective properties within the local improvement district.
 2. The ordinance will:
 - a. Include an exhibit containing findings addressing each objection received, and number of objections received
 - b. State the total cost and assessment methodology used
 - c. Include a statement that each property is specifically benefited in the amount shown in the assessment roll;
 - d. Include a statement that the project has been constructed as provided in the adopted plans and specifications, and, if the provisions set forth in Subsection 17.08.100 E. have been invoked, a copy of the written report from the Responsible Engineer attesting that the local improvements are complete in-lieu of a certificate of completion; and
 - e. Contain a directive to sustain or overrule the objections.
 3. Upon passage of the assessing ordinance, the ~~Revenue Division~~ Bureau of Revenue and Financial Services will enter the assessments in the docket of City liens and follow the assessment procedure set forth in Chapter 17.12. As provided by City Charter, the assessment ordinance will take effect immediately upon passage or on any date fewer than 30 days after passage that is specified in the final assessment ordinance.
 4. Claimed mistakes in the calculation of assessments will be brought to the attention of the Local Improvement District Administrator, who will determine whether there has been a mistake. If the Local Improvement District Administrator finds that there has been a mistake, the Local Improvement District Administrator will recommend to the City Council an amendment to the assessment ordinance to correct the error. On enactment of an amendment, the ~~Revenue Division~~ Bureau of Revenue and Financial Services will cause the necessary correction to be made in the City lien docket. Such correction will not change assessments against any other property within the local improvement district.
- E. Formation of a new local improvement district: In the event a court of law holds that the formation of a local improvement district was invalid or improper procedures were used, property owners may be assessed after the new local improvement district is formed if the properties are again included.