

# METHOD OF ASSESSMENT

## A. Basic Assessment Data

### 1. Area (used for sanitary sewer, storm sewer, and water trunks)

Area used is the gross area of the parcel as it is benefited by each separate improvement. All property within district boundaries is to be included as determined by the City Engineer. In general, all property will be assessed except lots or areas which are not able to be developed.

Area shall include square footage within property lines, excluding public road easements, natural waterways, swamps, or other wetlands designated by the DNR.

### 2. Units

Generally used for sewer and water services in residential developments. May be used for sewer and water laterals in existing residential developments.

The number of potential units possible by subdividing based on minimum lot requirements. If the street in which sanitary sewer or water lines are to be installed is to be improved, all services will be installed to service the maximum number of potential lots.

### 3. Adjusted Front Footage

Generally used for all improvements except for the above.

Method for determining adjusted front footage (see Exhibit A). The following formulas will be used to determine adjusted front footage:

- a) Odd Shaped or Pie Shaped Lots – Area of the lot up to a maximum depth of 150' divided by 150 (e.g., 15,000 square foot lot on a cul-de-sac = 15,000 divided by 150 = 100' [adjusted]).
- b) Approximate Rectangular Lot – Average of the front and back lot line.

- c) Rectangular Lot – Actual front footage.
- d) Shallow Lot (less than 150') – Area of lot divided by 150.
- e) Corner Lot – Same as rectangular lot except credit against long side equal to 75% of the short side. Credit will be assessed against short side and lots adjacent to short side to the midpoint of the block.
- f) Double Frontage Lots – For double frontage lots 150' or less in depth, a single adjusted front footage is computed by using method 1, 2, 3, or 4.

If more than 150' in depth, the area within the first 150' of depth abutting the primary access is divided by 150 to arrive at the first adjusted front footage. The balance of the lot is then used in computing the second frontage by using method 1, 2, 3, or 4.

If the second frontage abuts a major arterial street where restricted access is desired by the City, an exemption for the first 150' of such second frontage may be granted upon receipt by the City of a formal access restriction executed by the Property Owner. Such formal access restriction shall be in the form of a deed for planter easement, running to the City of Princeton, with a minimum width of 10'.

See example 6 on page 7.

- g) Neck Lots – For lots or parcels which have a small frontage on a street, with a narrow strip running back 130' or more, an adjusted frontage of 100 feet is assigned.

See example 7 on page 7.

- h) Areas Partially Served by Utilities – For any tract or parcel only partially served by water or sewer lateral, only that part so served will be assessed and computed as adjusted front footage for the particular project for which the assessment is figured. A parcel or lot may be wholly served even though the improvement may not run entirely past.

See examples 4 and 5 on page 7.

## **B. Typical Method of Assessment**

- 1. Streets – Adjusted front footage.
- 2. Curb and Gutter – Adjusted front footage.

3. Sanitary Sewer Lateral – Adjusted front footage.
4. Sanitary Sewer Service – Per unit.
5. Watermain Lateral – Adjusted front footage.
6. Watermain Service – Per unit.
7. Sidewalks – Adjusted front footage.
8. Driveways – Actual cost.
9. Storm Sewer – Area basis.
10. Sanitary Sewer Trunk – The adjusted front footage of abutting property shall pay a lateral benefit equal to the Engineer's estimated cost of installing 8" lateral at all depths of 12'. The oversizing cost of the project shall be assessed on an area basis to benefited property.
11. Watermain Trunk – Same as sanitary sewer trunk.

### **C. Specific Assessment Procedures**

#### 1. Sanitary Sewer Trunk Lines

Trunk sewers are partially financed by assessing abutting property on a front footage basis commensurate to an assessment had the property been served by a sewer lateral.

Trunk sewers are also partially financed by sanitary sewer connection charges and/or improvement bonds.

#### 2. Watermain Trunk Lines

Trunk watermains are partially financed by assessing abutting property on a front footage basis commensurate to an assessment had the property been served by a water lateral.

Trunk watermains are also partially financed by water connection charges and/or improvement bonds.

#### 3. Sanitary Sewer Lateral, Water Lateral

Sanitary sewer laterals and water laterals are assessed on the adjusted front footage basis.

Only that property within 150' of the street right-of-way is considered served by and assessed for water and sanitary sewer laterals. All other property more distant than 150' from the street right-of-way may be subject to "connection charges" or future assessments.

All water and sewer lines, regardless of size or designation, are considered as laterals to adjacent property, and will be assessed if they provide service to the adjacent property.

A corner lot which has a water or sewer line on its side line from which the lot may be served, but not in front of the lot, shall be assessed for the improvement based on lot frontage.

4. Sidewalk

Adjusted front footage method is used.

5. Street Construction

a) Newly Platted Areas or New Construction on Existing Platted Right-of-Way

- 1) Developer shall pay all costs. (See Subdivision Regulations)
- 2) Property Owner shall pay all costs of street grading and base construction for new construction on existing platted right-of-way.

b) Street Reconstruction

- 1) Property Owner shall pay costs of street grading and base construction at percentage identified by Council, but in no case shall assessment be less than 50% (to be determined by Council) of costs.
- 2) Property Owner shall pay all costs of concrete curb and gutter.

6. Minor Arterials or Collectors

Properties lying on minor arterials or collectors shall be assessed on an equivalent 34' wide curb to curb roadway in residential areas and 41' wide roadway in commercial areas.

7. Connection Charges to Property more than 150' from Street Right-of-Way

Only that property lying within 150' of the street right-of-way where utilities are installed is considered to be served by and assessed for the water and sewer lines. Property lying more distant than 150' from the street right-of-way will be

assessed when it is developed and is connected to the water and/or sewer utilities. This deferred charge or assessment will be levied as a connection charge and may be paid in cash or may be spread on the assessment rolls by submission of waivers of hearing from affected Property Owners.

These connection charges (deferred assessments) are computed by dividing the areas of the property subject to assessment by 150 and multiplying by 50% of the average assessment rate over the most recent five years.

Records are kept and when assessments are processed, strips of property 150' deep are recorded as levied. Future street construction in the area so designated would be subject to assessment for utilities, but would receive full credit (without interest) for assessments previously paid.

Assessments for any property lying within 150' of an existing street which has utilities installed but which has not been previously assessed for utility construction will be calculated on the most recent assessment rate for the type of construction made. This assessment will be spread or connection charge paid upon connection to the utility system.

8. Storm Sewer

The City Engineer shall determine the drainage area to be served by the new storm sewer construction, the square feet subject to assessment, and the "run-off factor" contributed by each parcel.

The project cost is then divided by the sum of the "run-off factor" to establish the cost per square foot.

Property will be assessed its square feet times the cost per square foot times the "run-off factor".

The Council reserves the right to adjust the assessment for certain properties depending on the circumstances without invalidating the above described method.

9. Method of Payment

Interest on the assessments will begin accruing from the date of the adoption of the assessment roll.

The Owner may pay the entire amount of assessment within 30 days of adoption of the assessment roll without interest. Otherwise, the assessment shall be paid in equal annual installments (typically 10 years) plus interest as determined by the Council (typically 1% above the net interest rate of the bond issue). Annual payments will be remitted with the property taxes. An Owner may

pay off the assessments in full at any time, but will be charged the entire year's interest.

10. Summary

This assessment policy is intended to provide general guidelines for assessing improvements. To meet extreme or very unusual circumstances, the City reserves the right to levy an assessment in a manner not outlined in the policy without affecting or negating any portion of this policy for use in normal conditions.