

Presented by: The Manager  
Introduced: 11/04/2013  
Drafted by: A.G. Mead

**RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2665**

**A Resolution Confirming the Assessment Roll for Local Improvement District No. 91, Which Provided Municipal Sewer to the Residents Along the Uphill Side of North Douglas Highway From Street Number 4355 to 5795, Fixing the Time and Method of Payment of Assessments, Setting the Day of Levy, and Fixing the Time of Delinquency and the Penalties and Interest.**

WHEREAS, the Assembly of the City and Borough of Juneau, by Ordinance No. 2010-37 adopted December 20, 2010, created LID No. 91 for the purpose of constructing a sanitary sewer system along portions of North Douglas Highway, and benefitting the property described in Exhibit A attached; and

WHEREAS, the special assessment roll for LID No. 91 has been prepared and notice of hearing on the special assessment roll given in accordance with CBJ 15.10.130; and

WHEREAS, a hearing on the special assessment roll for LID No. 91 was held on November 4, 2013, and all interested persons were given an opportunity at the hearing to present their objections to the Assembly sitting as a Board of Equalization; and

WHEREAS, the Assembly sitting as a Board of Equalization at said hearing approved the special assessment roll with such corrections as it found necessary.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

**Section 1.** That the special assessment roll for LID No. 91 as filed with the City and Borough Treasurer and to the extent corrected by the Assembly sitting as a Board of Equalization is hereby confirmed.

**Section 2.** The assessments set forth in said confirmed assessment roll are hereby declared to be due and payable and a lien paramount and superior to all liens except for prior assessment or property taxes.

(a) The City and Borough Treasurer shall cause notice of assessment and time for payment to be published and mailed in accordance with CBJ 15.10.190.

(b) Payments made within 45 days of the first date of publication of notice under CBJ 15.10.190 shall be without interest, penalty, discount, or bonding expenses customarily identified as "LID finance charges."

(c) Any amount remaining unpaid after the 45-day period allowed for payment of assessment without penalty or interest shall be paid in ten equal annual principal installments. The initial installment shall be billed as a separately stated charge on the annual property tax bills thereafter. All installments shall include interest on the unpaid balance at the rate of 2 percent per annum.

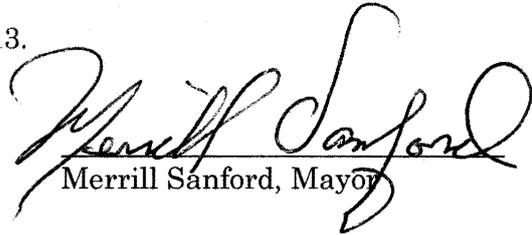
(d) Payments shall be made in the same manner and at the same time as property taxes.

(e) Installments shall become delinquent the day after they are due. The penalty and interest that apply for delinquent payment of property taxes shall apply to delinquent payment of an annual assessment installment and interest as they appear on the tax bill.

(f) The owner of any lot, tract, or parcel of land charged with an LID assessment may pay the entire unpaid amount of the assessment at any time after the 45-day period but before the first installment is due by paying the total remaining balance thereof to the City and Borough Treasurer with interest thereon prorated to the date of payment.

**Section 3. Effective Date.** This resolution shall be effective immediately upon adoption.

Adopted this 4<sup>th</sup> day of November, 2013.

  
Merrill Sanford, Mayor

Attest:

  
Laurie J. Sica, Municipal Clerk