

Presented by: The Manager  
Introduced: 03/16/2015  
Drafted by: A. G. Mead

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

**Serial No. 2715**

**A Resolution Confirming the Assessment Roll for LID No. 96, Providing for the Construction of a Sanitary Sewer System to Properties Along Glacier Highway from the Top of Pederson Hill to Fritz Cove Road, Fixing the Time and Method of Payment Assessments, Setting the Date of Levy, and Fixing the Time of Delinquency and Penalties and Interest.**

WHEREAS, the Assembly of the City and Borough of Juneau, by Ordinance 2013-02, adopted January 28, 2013, created LID No. 96 for the purpose of installing a sanitary sewer system benefitting the property located along a portion of Glacier Highway from the top of Pederson Hill to Fritz Cove Road and described in Exhibit A, attached; and

WHEREAS, the special assessment roll for LID No. 96 has been prepared and notice of the hearing on the special assessment roll given in accordance with CBJ 15.10.130, as described in the affidavit of mailing attached as Exhibit B; and

WHEREAS, a hearing on the special assessment roll for LID No. 96 was held on March 16, 2015, and all interested persons were given an opportunity at the hearing to present their objections to the Assembly sitting as the 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. 96, attached as Exhibit C, with any corrections found necessary 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 are a lien upon the property assessed paramount and superior to all liens except for a prior LID 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) The sum charged against any lot, tract or parcel of land, or any portion of the sum charged, may be paid without penalty or interest within 30 days of the first day of publication of the notice of assessment required by CBJ 15.10.190.

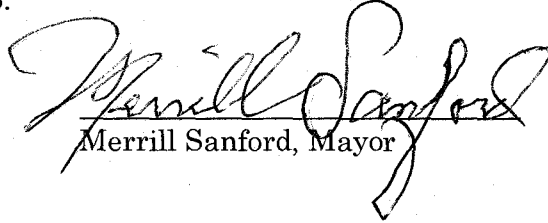
(c) Any amount remaining unpaid after the 30-day period allowed for payment of assessment without penalty or interest shall be paid in ten equal annual installments. Installments shall be billed as a separately stated charge on the annual property tax bills. All installments shall include interest on the unpaid balance at the rate of 1.5 percent per annum.

(d) Payments shall be made in the same manner and at the same time as property taxes. The penalty and interest that apply to the delinquent payment of property taxes shall apply to delinquent payment of the annual assessment installment and interest as it appears on the tax bill.

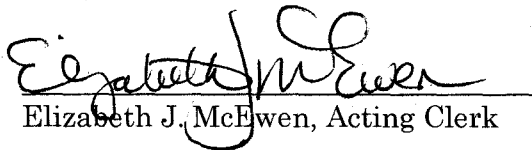
(e) Installments shall become delinquent the day after they are due.

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

Adopted this 16<sup>th</sup> day of March, 2015.

  
Merrill Sanford, Mayor

Attest:

  
Elizabeth J. McEwen, Acting Clerk