Presented by the Manager Introduced Referred to

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

Serial No. 326

A RESOLUTION CONFIRMING THE ASSESSMENT ROLL FOR L.I.D. NO. 2, MENDENHALL VALLEY SEWER PROJECT, PHASE II; FIXING THE TIME AND METHOD OF PAYMENT OF ASSESSMENTS; SETTING AN AMOUNT IN ANTICIPATION OF DELINQUENT ASSESSMENTS; SETTING THE DATE OF LEVY; AND FIXING THE TIME OF DELINQUENCY AND PENALTIES THEREFOR.

WHEREAS, the assembly by Ordinance Serial No. 72-3 adopted April 19, 1972, created L.I.D. No. 2 for the purpose of providing a sewer collection system and expansion of the sewage treatment plant specifically benefiting the property within L.I.D. No. 2; and

WHEREAS, CBJ 15.10 provides for the computation of assessments and the preparation of an assessment roll; and

WHEREAS, CBJ 15.10.120 authorizes the addition to each assessment of an amount between 3% and 10% in anticipation of delinquent assessments; and

WHEREAS, notice of a hearing on the assessment roll was given to all affected property owners; and

WHEREAS, all persons concerned were given an opportunity to present their objections to the assembly sitting as a board of equalization at a hearing held on July 30, 1975; and

WHEREAS, the assembly sitting as a board of equalization made certain corrections and revisions to the roll based on objections presented at the hearing; and

WHEREAS, the corrected and revised roll was approved by the assembly sitting as a board of equalization at a recessed hearing on August 7,1975;

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

- 1. The assessment roll as approved for L. I.D. No. 2 is hereby confirmed by the assembly of the City and Borough of Juneau, Alaska.
- 2. The assessments set forth in said approved roll shall be levied and effective on September 3, 1975.
- 3. Collections and payments of the assessments shall be made in the following manner:
- (a) The Clerk-Treasurer shall cause notice to be published on September 3, 1975 in accordance with CBJ 15.10.190.
- (b) Payments made within thirty days of the first date of publication of notice shall be without penalty, interest, or discount.
- (c) Any amount remaining unpaid after the thirty day period allowed for the payment of the assessment without penalty or interest shall be paid in ten equal annual installments. The initial installment shall be billed as a separately stated charge on the next property tax bill. Subsequent installments shall be billed as a separately stated charge on the annual property tax bill. All installments shall include interest at the rate of 8% (eight percent) per annum on the unpaid balance.
- (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 delinquency payment of property taxes shall apply to delinquent payment of annual assessment, installment and interest as it appears on the tax bill.
- (f) The owner of any lot, tract, or parcel of land charged with an L. I. D. assessment may pay the entire unpaid amount of the assessment at any time after the thirty day period by paying the total remaining balance thereof to the Clerk-Treasurer with interest thereon to the date that the next installment of the assessment becomes due.

Adopted this 7th day of August, 1975.

Mason Wayor

Attest:

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