STATE OF WISCONSIN VILLAGE OF PEWAUKEE WAUKESHA COUNTY

RESOLUTION NO. 2025-04

RESOLUTION TO AMEND AND CONFIRM THE PREVIOUS LEVYING OF ASSESSMENTS AGAINST BENEFITTED PROPERTY FOR THE INSTALLATION OF CURB AND GUTTER AUTHORIZED BY RESOLUTION NO. 2024-13 (ORCHARD AVE RECONSTRUCTION PROJECT)

WHEREAS, on September 3, 2024, the Village Board of the Village of Pewaukee adopted Resolution No. 2024-13, a Final Resolution Authorizing Road Reconstruction and Installation of Curb & Gutter and Levying Assessments Against Benefitted Property, Orchard Avenue Reconstruction Project; and

WHEREAS, Resolution No. 2024-13 was duly adopted pursuant to the procedures found in Wis. Stat. Sec. 66.0703 to levy special assessments under the police power on a reasonable basis upon certain described property for the installation of curb & gutter; and

WHEREAS, paragraph six (6) of Resolution No. 2024-13 set forth the method of payment of the assessments levied, including, a direction that the first annual installment of such assessment shall appear on the 2024 tax roll; and

WHEREAS, due to a clerical error, the assessment duly levied by Resolution No. 2024-13, did not appear on the 2024 tax roll; and

WHEREAS, Wis. Stat. Sec. 66.0703(10) provides, in the relevant part, that the Village Board may decide to reconsider or reopen any assessment made under said section and may, after notice and public hearing, amend and confirm the prior assessment; and

WHEREAS, the Village Board of the Village of Pewaukee desires to reconsider the prior assessment made pursuant to Resolution No. 2024-13 under Wis. Stat. Sec. 66.0703(10) only to amend it to the extent called for in this resolution, and to confirm the prior assessment in all other respects.

NOW, THEREFORE, BE IT RESOLVED that the Village Board of the Village of Pewaukee, having reconsidered the prior assessment levied under Resolution No. 2024-13 against benefitted properties for the installation of curb and gutter, amends the prior assessment as follows:

Paragraph 6 of Resolution 2024-13 is deleted and recreated to read as follows:

> The assessments may be paid in one cash sum, or in five equal installments to the Village Treasurer, deferred payments to bear interest at the rate of three (3%) percent

per annum on the unpaid balance. Installments or assessments not paid when due shall bear additional interest on the amount due at the rate of three (3%) percent per annum. **The first annual installment shall appear on the 2025 tax roll** and shall include a proportionate part of the principal of the special assessment determined by the number of installments, and interest on the whole assessment at the above-stated interested rates, per annum, computed from the first day of November, 2025 to the 31st day of December, 2025; each subsequent installment shall include a like proportion of the unpaid portion of the whole assessment; all assessments will be collected in installments as above provided except assessments on property where the owner shall on or before November 1, 2025, pay his assessment in one cash sum to the Village Treasurer, said payment to bear no interest; in the event that any property owner fails to pay his assessment in one cash sum, and in a later calendar year wishes to make such payment, he may do so only upon payment of interest at the above-stated interest rate per annum from January 1st of the given year to the date of actual payment with the exception of the amount placed on the tax roll for collection after November 1st in a given year which shall be paid as part of the tax bill for that year at the above-stated interest rates per annum.

BE IT FURTHER RESOLVED that Resolution 2024-13, its authorizations, and its assessments levied therein, are hereby fully restated and confirmed pursuant to Wisconsin Statute Section 66.0703(10), unless otherwise described by this resolution; and

BE IT FURTHER RESOLVED the Village Clerk is directed to publish this resolution in the Waukesha Freeman, the official Village newspaper as a Class 1 legal notice; and

BE IT FURTHER RESOLVED that the Village Clerk is directed to mail a copy of this Resolution to every property owner whose name appears on the assessment roll whose post office address is known or can with reasonable diligence be ascertained.

Dated this 2 day of April, 2025.

APPROVED:

Jeff Knutson, Village of Pewaukee President

Countersigned:

Jenna Peter, Village Clerk