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Name of Proposed Section: {Proposal contains multiple sections}

Suggested Article: Finance

Introduced by: Commissioner Wesley

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Date Reported for Third Reading:

Date Passed:

Sec. 7-101 BUDGET.

- A. THE CITY'S BUDGET SHALL BE DEVELOPED THROUGH THE FOLLOWING PROCESS:** ~~On or before the first (1st) Monday in April of each year, the Mayor shall submit to the City Council a proposed annual budget for the next fiscal year which shall begin on July 1.~~<sup>1</sup>
- 1. THE FISCAL YEAR SHALL BEGIN ON JULY 1<sup>ST</sup>.**
  - 2. THE CITY OF FLINT SHALL MAINTAIN A BALANCED BUDGET IN ACCORDANCE WITH STATE LAW.**
  - 3. ON OR BEFORE THE FIRST MONDAY OF SEPTEMBER THE CITY COUNCIL SHALL PASS AND THE MAYOR SHALL ADOPT A RESOLUTION UPDATING THE CITY OF FLINT'S STRATEGIC PLAN FOR THE NEXT FISCAL YEAR. THE PLAN SHALL STATE THE CITY'S GOALS, PRIORITIZED OBJECTIVES, AND MEASURES FOR SUCCESS FOR THE NEXT FISCAL YEAR. THE CITY COUNCIL SHALL UTILIZE THE CITY'S MASTER PLAN, INPUT FROM THE MAYOR, AND INPUT FROM THE PUBLIC IN UPDATING THE STRATEGIC PLAN. THE MAYOR SHALL HAVE THE POWER TO VETO A RESOLUTION UPDATING THE STRATEGIC PLAN IN THE SAME MANNER AS PROVIDED IN THIS CHARTER FOR THE VETO OF RESOLUTIONS.**
  - 4. ON OR BEFORE THE FIRST MONDAY OF DECEMBER THE MAYOR SHALL SUBMIT A PRELIMINARY BUDGET TO THE CITY COUNCIL FOR THE NEXT FISCAL YEAR. THIS PRELIMINARY BUDGET SHALL ALSO BE POSTED TO THE**

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<sup>1</sup> Amended in Committee of the Whole 9/22/2016

**CITY'S WEBSITE AND BE AVAILABLE FOR PUBLIC REVIEW AT THE CLERKS OFFICE. THE BUDGET SHALL ALIGN WITH THE CITY'S STRATEGIC, COMPREHENSIVE AND MASTER CAPITAL IMPROVEMENT PLANS. THE MAYOR SHALL PRESENT TO AND RECEIVE INPUT ON THE PRELIMINARY BUDGET FROM THE CITY COUNCIL. NO EARLIER THAN 5 BUSINESS DAYS AFTER THE PRESENTATION OF THE PRELIMINARY BUDGET AND NO LATER THAN 15 BUSINESS DAYS AFTER THE PRESENTATION OF THE PRELIMINARY BUDGET THE MAYOR AND CITY COUNCIL SHALL HOLD A PUBLIC HEARING TO RECEIVE INPUT ON THE PRELIMINARY BUDGET FROM THE PUBLIC, THE NOTICE FOR THE HEARING SHALL INCLUDE NOTICE TO THE PUBLIC THAT THE PRELIMINARY BUDGET IS AVAILABLE.**

**5. ON OR BEFORE THE FIRST MONDAY OF MARCH THE MAYOR SHALL SUBMIT A FINAL PROPOSED BUDGET TO THE CITY COUNCIL FOR THE NEXT FISCAL YEAR. THIS PROPOSED BUDGET SHALL BE POSTED TO THE CITY'S WEBSITE AND BE AVAILABLE FOR PUBLIC REVIEW AT THE CLERKS OFFICE. NO EARLIER THAN 5 BUSINESS DAYS AFTER THE PRESENTATION OF THE PROPOSED BUDGET AND NO LATER THAN 15 BUSINESS DAYS AFTER THE PRESENTATION OF THE PROPOSED BUDGET THE MAYOR AND CITY COUNCIL SHALL HOLD A PUBLIC HEARING ON THE PROPOSED BUDGET, THE NOTICE FOR THE HEARING SHALL INCLUDE NOTICE TO THE PUBLIC THAT THE PROPOSED BUDGET IS AVAILABLE.**

**6. ON OR BEFORE THE FIRST MONDAY IN JUNE THE CITY COUNCIL SHALL ADOPT A BUDGET WITH OR WITHOUT AMENDMENT FOR THE NEXT FISCAL YEAR. THE ADOPTION OF THE BUDGET MAY BE ACCOMPLISHED BY RESOLUTION. ADOPTION OF THE BUDGET SHALL CONSTITUTE APPROPRIATIONS OF THE AMOUNTS SPECIFIED THEREIN FROM THE FUNDS INDICATED AND A LEVY OF THE PROPERTY TAX SPECIFIED THEREIN. THE FINAL ADOPTED BUDGET SHALL BE POSTED TO THE CITY'S WEBSITE AND BE AVAILABLE FOR PUBLIC REVIEW AT THE CLERKS OFFICE.**

**B. THE MAYOR'S BUDGET MESSAGE SHALL EXPLAIN THE BUDGET BOTH IN FISCAL TERMS AND IN TERMS OF THE WORK PROGRAMS, DEMONSTRATING HOW SPENDING PRIORITIES ARE GUIDED BY AND ADHERENT TO THE CITY'S MASTER PLAN. IT SHALL OUTLINE THE PROPOSED FINANCIAL POLICIES OF THE CITY FOR THE ENSUING FISCAL YEAR AND THE IMPACT OF THOSE POLICIES ON FUTURE YEARS. IT SHALL DESCRIBE THE**

**IMPORTANT FEATURES OF THE BUDGET, INDICATE ANY MAJOR CHANGES FROM THE CURRENT YEAR IN FINANCIAL POLICIES, EXPENDITURES, AND REVENUES TOGETHER WITH THE REASONS FOR SUCH CHANGES, SUMMARIZE THE CITY'S DEBT POSITION, INCLUDING FACTORS AFFECTING THE ABILITY TO RAISE RESOURCES THROUGH DEBT ISSUES, AND INCLUDE SUCH OTHER MATERIAL AS THE MAYOR DEEMS DESIRABLE.**

**C. THE BUDGET SHALL PROVIDE A THREE (3) YEAR FINANCIAL PLAN OF ALL CITY FUNDS AND ACTIVITIES, WITH FIVE (5) YEARS OF REVENUE PROJECTION, AND, EXCEPT AS REQUIRED BY LAW OR THIS CHARTER, SHALL BE IN SUCH FORM AS THE MAYOR DEEMS DESIRABLE OR THE CITY COUNCIL MAY REQUIRE FOR EFFECTIVE MANAGEMENT AND AN UNDERSTANDING OF THE RELATIONSHIP BETWEEN THE BUDGET AND THE CITY'S STRATEGIC GOALS. THE BUDGET SHALL BEGIN WITH A CLEAR GENERAL SUMMARY OF ITS CONTENTS; SHALL SHOW IN DETAIL ALL ESTIMATED INCOME, INDICATING THE PROPOSED PROPERTY TAX LEVY, AND ALL PROPOSED EXPENDITURES, INCLUDING DEBT SERVICE, FOR THE ENSUING FISCAL YEAR; AND SHALL BE SO ARRANGED AS TO SHOW COMPARATIVE FIGURES FOR ACTUAL AND ESTIMATED INCOME AND EXPENDITURES OF THE CURRENT FISCAL YEAR AND ACTUAL INCOME AND EXPENDITURES OF THE PRECEDING FISCAL YEAR. IT SHALL INDICATE IN SEPARATE SECTIONS:**

- 1. THE PROPOSED GOALS AND EXPENDITURES FOR CURRENT OPERATIONS, DETAILED FOR EACH FUND BY DEPARTMENT OR BY OTHER ORGANIZATION UNIT, AND PROGRAM, PURPOSE OR ACTIVITY, METHOD OF FINANCING SUCH EXPENDITURES, AND METHODS TO MEASURE OUTCOMES AND PERFORMANCE RELATED TO GOALS;**
- 2. PROPOSED LONGER-TERM GOALS AND CAPITAL EXPENDITURES, DETAILED FOR EACH FUND BY DEPARTMENT OR BY OTHER ORGANIZATION UNIT WHEN PRACTICAL, THE PROPOSED METHOD OF FINANCING EACH SUCH CAPITAL EXPENDITURE, AND METHODS TO MEASURE OUTCOMES AND PERFORMANCE RELATED TO THE GOALS; AND**
- 3. THE PROPOSED GOALS, ANTICIPATED INCOME AND EXPENSE, PROFIT AND LOSS FOR EACH UTILITY OR OTHER ENTERPRISE FUND OR INTERNAL SERVICE FUND OPERATED BY THE CITY, AND METHODS TO MEASURE OUTCOMES AND PERFORMANCE RELATED TO THE GOALS. FOR ANY FUND,**

**THE TOTAL OF PROPOSED EXPENDITURES SHALL NOT EXCEED THE TOTAL ESTIMATED INCOME PLUS CARRIED FORWARD FUND BALANCE EXCLUSIVE OF RESERVES.**

- D. THE CITY SHALL ESTABLISH A BUDGET STABILIZATION FUND WHICH SHALL BE SEPARATE AND DISTINCT FROM THE CITY'S GENERAL FUND. APPROPRIATIONS TO THE FUND AND EXPENDITURES FROM THE FUND SHALL BE MADE IN COMPLIANCE WITH ACT 30, PUBLIC ACTS OF MICHIGAN OF 1978, AS AMENDED, BEING MCL 141.441 ET SEQ.<sup>2</sup>**

~~Sec. 7-102 BUDGET ADOPTION.~~

- ~~A. After a public hearing has been held in the manner provided by law, the City Council shall, no later than the first (1st) Monday in June, adopt the budget with or without amendment.~~
- ~~B. The adoption of the budget may be accomplished by resolution.~~
- ~~C. Adoption of the budget shall constitute appropriations of the amounts specified therein from the funds indicated and a levy of the property tax specified therein.<sup>3</sup>~~

Sec. 7-1023 ITEM VETO ON BUDGET AMENDMENTS.

- A. The Mayor may veto any amendment to the budget in the manner provided in this Charter for veto of ordinances and resolutions.
- B. Within 168 hours after receipt of the notice of veto, the City Council shall complete its reconsideration of the amendments disapproved by the Mayor.
- C. No budget amendments disapproved by the Mayor shall have any force or effect unless two-thirds (2/3) of the Council members elect vote in favor of those amendments at the time they are reconsidered.

**Sec. 7-103A Budget Monitoring**

- A. THE CHIEF FINANCIAL OFFICER OF THE CITY SHALL PRESENT AND ANSWER QUESTIONS ON A MONTHLY BASIS TO THE COUNCIL ON THE ACTUAL AND ESTIMATED INCOME AND EXPENDITURES OF THE CURRENT FISCAL YEAR, ON ANY VARIANCE FROM SPENDING PLANS, AND ON ANY OTHER FINANCIAL ISSUES OF INTEREST.**

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<sup>2</sup> Amended in Committee of the Whole 9/22/2016 and 2/28/2017

<sup>3</sup> Amended in Committee of the Whole 9/22/2016

- B. ON THE FIRST MONTHLY PRESENTATION FOR ANY FISCAL YEAR, THE CHIEF FINANCIAL OFFICER SHALL PRESENT A COMPLETE 12-MONTH SPENDING PLAN FOR EACH DEPARTMENT AND FUND.**

**Sec. 7-103B Revenue Estimation**

- A. A REVENUE ESTIMATING COMMISSION WILL BE ESTABLISHED WITH THE FOLLOWING MEMBERS: CITY COUNCIL FINANCE COMMITTEE CHAIR, CITY OF FLINT DIRECTOR OF FINANCE, CITY OF FLINT ASSESSOR, ONE MEMBER APPOINTED BY A MAJORITY VOTE OF CITY COUNCIL AND ONE MEMBER APPOINTED BY THE MAYOR. THE APPOINTED MEMBERS MUST EACH HAVE EXPERIENCE WITH MANAGING OR AUDITING MUNICIPAL FINANCES AND ARE NOT EMPLOYEES OF THE CITY OF FLINT. THE CITY OF FLINT FINANCE DIRECTOR WILL BE THE CHAIR OF THE COMMITTEE. THE CITY OF FLINT FINANCE DEPARTMENT WILL BE RESPONSIBLE FOR FORMING THE COMMITTEE, SCHEDULING MEETINGS AND PROVIDING SUPPORT TO THE COMMITTEE.**
- B. REVENUE ESTIMATING COMMISSION WILL MAKE PUBLIC REPORTS TO THE MAYOR AND TO CITY COUNCIL ON THE ANTICIPATED REVENUE FOR THE CITY OF FLINT. THE REPORTS ARE TO DETAIL EACH SOURCE OF REVENUE ALONG WITH THE PURPOSE AND/OR RESTRICTIONS FOR USE OF EACH SOURCE OF REVENUE. THE CONTENT OF THE REPORT MUST BE THE CONSENSUS OF ALL MEMBERS OF THE REVENUE ESTIMATING COMMISSION.**
- C. THE REVENUE ESTIMATING COMMISSION IS TO MAKE THE FOLLOWING PUBLIC REPORTS TO THE MAYOR AND TO CITY COUNCIL:**
- 1. BUDGET PREPARATION REPORT: BY THE FIRST MONDAY IN NOVEMBER OF EACH YEAR, A REPORT ON THE ANTICIPATED INCOME FOR THE NEXT FISCAL YEAR BUDGET.**
  - 2. FIVE-YEAR INCOME PROJECTION: BY THE FIRST MONDAY IN NOVEMBER OF EACH YEAR, A REPORT ON EACH OF FIVE FUTURE YEAR'S ESTIMATED INCOME FROM ALL SOURCES.**
  - 3. CURRENT YEAR ACTUAL INCOME REPORT: BY THE FIRST MONDAY IN FEBRUARY, MAY, AUGUST AND NOVEMBER, A REPORT THAT COMPARES THE CURRENT FISCAL YEAR ACTUAL INCOME FROM EACH SOURCE OF INCOME TO THE**

**ESTIMATED INCOME WITH NOTATIONS ON TRENDS THAT CHANGE THE ESTIMATED INCOME FOR THE CURRENT YEAR AND FUTURE YEARS.<sup>4</sup>**

Sec. 7-104 AMENDMENTS AFTER ADOPTION.

- A. NO OFFICER OR AGENCY OF THE CITY SHALL HAVE THE AUTHORITY TO TRANSFER BUDGETED FUNDS FROM ONE DEPARTMENTAL BUDGET TO ANOTHER WITHOUT A BUDGET AMENDMENT AUTHORIZING THE EXPENDITURE PASSED BY THE CITY COUNCIL.<sup>5</sup>**
- B. At any time during the fiscal year, upon written request of the Mayor, the City Council may consider amendments to the previously adopted budget which:
1. Transfer an unencumbered appropriation balance from one program, service or activity to another;
  2. Provide for expenditure of revenues in excess of those in the budget; or
  3. Meet a public emergency affecting life, health, property or the public peace which may require emergency appropriations as provided by statute.
- C. If the action taken by the City Council differs from the action requested by the Mayor, the Mayor may exercise the veto power.

Sec. 7-105 UNIFORM SYSTEM OF ACCOUNTS.

- A. The system of accounts shall conform to such uniform system as may be required by **STATE AND FEDERAL** statutes **AND BY GENERALLY ACCEPTED ACCOUNTING PRACTICES.<sup>6</sup>**
- B. THE TRANSFER, ENCUMBERING OR BORROWING FROM FUNDS SPECIFICALLY DESIGNATED BY MILLAGE, GRANTS, BORROWING, OR FROM AN ENTERPRISE FUND, OR SIMILAR, IS PROHIBITED AND SUCH FUNDS SHALL BE USED FOR THE SPECIFICALLY DESIGNATED PURPOSE. THE UNUSED PORTION OF SUCH FUNDS SHALL BE USED AS PROVIDED IN STATE OR FEDERAL LAW, OTHERWISE THE FUNDS SHALL BE REFUNDED TO THE TAXPAYERS, UNLESS THE RESIDUE IS DE MINIMIS.<sup>7</sup>**

Sec. 7-201 TAXING POWER.

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<sup>4</sup> Amended in Committee of the Whole 9/22/2016

<sup>5</sup> Amended in Committee of the Whole 9/22/2016

<sup>6</sup> Amended in Committee of the Whole 1/26/2017

<sup>7</sup> Amended in Committee of the Whole 1/26/2017

- A. The City is authorized to levy property taxes at the rate of one percent (1% or 10 mills) of assessed value of all real and personal property in the City. The subjects of taxation for municipal purposes shall be in accordance with state law.
  - 1. During the period of July 1, 1992 to June 30, 1996, the City is authorized to levy taxes at the rate of two-tenths of one percent (.2 of 1% or 2 mills) of assessed value of all real and personal property in the City, with all revenue received as a result of this provision being used solely for the purpose of a City-wide neighborhood police patrol program.
- B. Out of the total number of mills which may be levied in taxes annually for municipal purposes on each dollar of assessed valuation, there are hereby reserved two and one half (2-1/2) mills for the purposes hereafter stated:
  - 1. First, to pay promptly when due the principal of and interest on all bonds which are a general obligation of the City.
  - 2. Then, if any year the entire amount reserved shall not be required for the foregoing purpose, any surplus may be used to:
    - a) Make capital improvements; or
    - b) Pay the City's general obligation liability on special assessment bonds, if any; or
    - c) Retire general obligation bonds in advance of their maturities.
- C. The provisions of this section shall not prevent the levy and collection of the full amount of taxes required by statute for the payment of debt.
- D. The City Council shall, by ordinance, provide procedures for the certification, levy and collection of all ad valorem taxes and the preparation and delivery of a City Tax Roll.

Sec. 7-202 BOARD OF REVIEW.

- A. The City shall provide, by ordinance, for the appointment of a Board of Review for property tax assessments.
- B. The Board of Review shall consist of one resident of each ward appointed by the City Council. No member of the Board of Review shall hold any other public office or public employment, except that of notary public.
- C. The Board of Review shall have such powers and duties as may be provided by law.

- D. The Board of Review shall adopt rules, subject to Sec. 1-801 of this Charter, for the conduct of its business.

Sec. 7-203 DUTIES OF THE CITY ASSESSOR.

- A. The City Assessor shall assess all real and personal property in the City of Flint in the manner provided by state law.
- B. The Assessor shall prepare and certify the current assessment roll to the Board of Review on or before the date provided by ordinance.
- C. The Assessor shall prepare and extend all tax rolls and deliver them to the City Treasurer on or before the date provided by ordinance and in the manner provided by State law.

Sec. 7-204 DELINQUENT TAX COLLECTION PROCEDURE.

- A. The City shall, by ordinance, provide for the enforcement and collection of taxes which have been delinquent for more than one (1) year.
- B. The ordinance shall make provision for notice, disposition, judgment and a period of redemption.
- C. Except as otherwise provided by this Charter or ordinance, the rights, duties, powers, immunities and procedures established by State law shall apply in the collection and enforcement of City property taxes.

Sec. 7-205 TAX BECOMES LIEN.

City property taxes shall become a debt payable by the persons liable for them on the tax day as provided by State law. The debt shall become payable and a lien upon the property on July 1 next following, or as provided by state law.

Sec. 7-206 STATE, COUNTY AND SCHOOL TAXES.

State, county and school taxes shall be levied, collected and returned, as provided by ordinance, in conformity with State law.

Sec. 7-207 INSTALLMENT PAYMENT OF TAXES.

- A. One-third (1/3) of all property taxes for City and school purposes shall become due and payable upon the first (1st) day of July in the year assessed and may be paid during the month of July without penalty or interest, thereafter such installment of taxes, while unpaid, shall be deemed delinquent and shall bear interest at the rate of one-half of one percent (1/2%) per month or fraction thereof.



- B. One-third (1/3) of such City and school taxes shall become due and payable on the first (1st) day of October in the year assessed and may be paid during the month of October without penalty or interest; thereafter such installment of taxes, while unpaid, shall be deemed delinquent and shall bear interest at the rate of one-half of one percent (1/2%) per month or fraction thereof.
- C. One-third (1/3) of such City and school taxes shall become due and payable on the first (1st) day of February in the year following the year of assessment and may be paid during the month of February without penalty or interest; thereafter such installment of taxes, while unpaid, shall be deemed delinquent.
- D. On the first (1st) day of March next after the same were assessed a penalty of four percent (4%) shall be added to all unpaid City taxes and a collection fee of four percent (4%) shall be added to all unpaid school taxes; and thereafter interest at the rate of one-half of one percent (1/2%) per month or fraction thereof shall be added to and charged on all such overdue City and school taxes until paid.

Sec. 7-301 GENERAL BORROWING POWER.

- A. The City may borrow money for any purpose within the scope of its powers, may issue bonds or other evidence of indebtedness therefor, and may, when permitted by State law, pledge the full faith and credit of the City for the payment of those obligations.
- B. The enumeration of specific kinds of bonds or other borrowing in this chapter shall not be deemed to exclude other kinds of bonds or other borrowing permitted by State law.

Sec. 7-302 LIMITATIONS ON BORROWING.

- A. The net bonded indebtedness for general obligations of the City shall not exceed seven percent (7%) of the assessed valuation. No obligation shall be sold to obtain funds for any purpose or purposes other than that for which those obligations were specifically authorized.
- B. THE CITY SHALL PROVIDE FULL ACTUARIAL FUNDING TO ANY NEW EMPLOYEE PENSION BENEFIT LIABILITIES ACCRUED AFTER THE ENACTMENT OF THIS CHARTER.<sup>8</sup>**

Sec. 7-303 USE OF BORROWED FUNDS.

- A. Each obligation shall contain on its face a statement of the purpose for which it is issued.

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<sup>8</sup> Amended in Committee of the Whole 9/22/2016

- B. All proceeds from the issue of an obligation shall be expended for the purpose for which the obligation was issued.
- C. Any remaining unexpended and unencumbered proceeds may be authorized by the City for use in any manner permitted by state law.

Sec. 7-304 EXECUTION OF OBLIGATIONS.

All obligations issued by the City shall be executed with the facsimile signature of the Mayor and signed by the City Clerk and shall bear the Seal of the City. Interest coupons shall be executed with the facsimile signatures of the Mayor and the City Clerk.

Sec. 7-305 BONDS TO FINANCE LOCAL PUBLIC IMPROVEMENTS.

- A. The City may borrow money and issue bonds in anticipation of the payment of special assessments or any combination of special assessments levied under Secs. 7-401 and 7-402 of this Charter.
- B. Special assessment bonds shall be an obligation of the special assessment district or districts and may be both an obligation of the special assessment district or districts and a general obligation of the City.
- C. The City may also borrow money and issue bonds under Sec. 7-301 for its share of the cost of any local public improvement or, where the cost of that improvement is to be defrayed in part from the payment of special assessments and in part from other City revenues, for the entire cost of that improvement.

Sec. 7-306 EMERGENCY BONDS.

In case of fire, flood, or other calamity, the City may, subject to State law, authorize the issuance of emergency bonds which shall be general obligations of the City for the relief of residents of the City and for the preservation of City property.

Sec. 7-307 BUDGET BONDS.

Any capital improvement items contained in the budget may be financed by the issuance of bonds as a part of the budget system. However, the amount of those bonds together with the City property taxes levied for the same year may not exceed the limit permitted by law.

Sec. 7-308 TRANSPORTATION BONDS.

- A. The City may, by ordinance, provide for the establishment, maintenance and operation of a public transportation system above, on, or below the surface of the ground, or in any combination thereof, utilizing technology known or to be

developed. A transportation system, once established, may be operated within the City and to a distance outside the City as provided by state law.

- B. The City may borrow money for public transportation and rapid transit facilities and may incur obligations and issue bonds therefor to the maximum extent permitted by state law.

#### Sec. 7-309 SEWER BONDS.

- A. The City may, by ordinance:
  - 1. Provide for the installation and connection of sewers and water works on and to property within the City;
  - 2. Assess the costs therefor to the several properties and make the same a lien thereon;
  - 3. Borrow money and issue bonds in anticipation of the collection of such special assessment.
- B. The City may, by ordinance, provide for the acquisition, establishment, operation, extension and maintenance of a sewage disposal system, sewers and plants, either within or without the corporate limits of the City, as a utility as prescribed by State law.

#### Sec. 7-401 POWER TO ASSESS.

The City may, by ordinance, determine that the whole or any part of the expense of any local public improvement or repairs shall be defrayed by special assessment upon the property specifically benefited as provided for by law. However, no special assessment may be made after on-site construction has begun.

#### Sec. 7-402 PROCEDURE ORDINANCE.

- A. The complete special assessment procedure to be used, including the preparation of plans and specifications; estimation of costs; the preparation, hearing and correction of the special assessment roll; the collection of special assessments; the assessment of single lots or parcels; and any other matters concerning the making of improvements by the special assessment method, shall be provided by ordinance.
- B. The ordinance shall authorize additional assessments, if the prior assessment proves insufficient to pay for the improvement or is determined to be invalid in whole or in part, and shall also provide for the disposition of excess assessments.

#### Sec. 7-403 SPECIAL ASSESSMENT LIEN.

From the date of confirmation of any roll levying any special assessment, the full amount of the assessment and all interest thereon shall constitute a lien on the property subject thereto. In case of delinquency the special assessment and all interest thereon shall be collected as provided by ordinance.

Sec. 7-404 CONTEST OF ASSESSMENTS.

- A. Any person owning property specially assessed shall have sixty (60) days from the mailing of a notice of confirmation of the special assessment roll to notify the City Clerk in writing of any claimed illegality in the special assessment process. The City shall presume that any person who neglects or refuses to assert a claim within the sixty-(60)day period has withheld his or her claim for the purpose of unjustly obtaining a special benefit to the property to the detriment of the general taxpayers of the City.
- B. If the Chief Legal Officer submits a written opinion finding the special assessment roll illegal, in whole or in part, the City Council may revoke its confirmation, correct the illegality, if possible, and reconfirm it. No property shall be assessed more than was imposed upon the original confirmation without further notice and hearing.