

**12-602. Resolution, protest, contract, levy and assessment for improvements.** Whenever the governing body of any city deems it necessary to grade, regrade, pave, repave, curb, recurb, gutter, regutter, macadamize, remacadamize or otherwise improve any street or avenue, or any part thereof, for which a special tax is to be levied, as herein provided, the governing body shall by resolution declare such work or improvement necessary to be done. Such resolution shall be published once each week for two consecutive weeks in the official city newspaper. If the resident owners of more than 1/2 the property liable for the tax do not within 20 days from the last publication file with the city clerk a protest against such improvement, the governing body shall have power to cause such work to be done or such improvement to be made, to contract therefor and to levy taxes as herein provided.

Whenever a majority of the resident owners of real property liable for the tax for the improvement in two or more adjacent blocks petition the governing body to grade, regrade, pave, repave, curb, recurb, gutter, regutter, macadamize, remacadamize or otherwise improve a street or avenue, or any part thereof, the governing body shall cause such work to be done or such improvement to be made, shall contract therefor and shall levy taxes for all such improvements as herein provided upon the property on each side of the street or avenue to the middle of the block.

The sufficiency of a protest or petition filed hereunder, as to the ownership of the property, shall be determined by the record in the office of the register of deeds at the time of the adoption of the resolution.

The cost of grading, regrading, paving, repaving, curbing, recurbing, guttering, reguttering, macadamizing, remacadamizing or otherwise improving intersections of streets and the cost of making any of improvements in streets, avenues and alleys running along or through city property shall be paid for by the city at large, for which general improvement bonds of the city may be issued according to law, except that, if the petition of the resident owners initiating the project so provides, the entire cost or a part thereof may be assessed against the benefited property in the same manner as the remainder of the improvements.

The governing body in its discretion may levy the entire tax or special assessment for such cost at one time or may provide for payment thereof in installments and issue bonds as provided by law for such installments. The owner of any property liable for such assessment may, within 30 days from the time of the determination of the amount assessed against the owner's property, pay the same in full, and such property shall not thereafter be liable for any assessment for the cost of such improvement. Bonds shall be issued only for the amount of the cost of such improvement remaining unpaid at the end of 30 days from the time such assessment is fixed.

**History:** R.S. 1923, § 12-602; L. 1931, ch. 107, § 1; L. 1967, ch. 83, § 1; L. 1981, ch. 173, § 12; July 1.