68-131.   Township sidewalks and crossings; petition; special assessments. (a) It shall be lawful for the township board of any township to establish and maintain a sidewalk not more than five feet in width in and along the outer edge of any highway or across the same whenever a petition for such sidewalk or crossing is signed by the resident owners representing 51% or more of the property abutting upon the improvement sought to be made, and when such petition is filed with the clerk of the township board, the township board shall cause such improvement to be made and shall contract therefor and shall levy a tax for the actual cost of such improvement against the lots, parcels or pieces of land abutting upon such improvement on the front-foot basis, and the clerk of the township board shall certify the amount so levied against each lot, parcel or piece of land for such improvement to the county clerk, who shall place the same upon the assessment rolls and such tax shall be collected in the same manner as other taxes. The owner of any lot, parcel or piece of land liable to any such special assessment may redeem such owner's property from such liability by paying the entire amount chargeable against such owner's property at the time the amount of such tax is ascertained or after the issuance of the sidewalk scrip by paying the full amount of such special assessment represented by such scrip, together with the accrued interest.

(b)   The owners shall designate in their petitions the width and kind of sidewalks, and the board shall determine the plans and specifications and material for such improvement in accordance with such petitions, and shall issue scrip to contractors for the payment of the same for five years with interest at the rate of not to exceed 5%, 1/5 of such scrip and interest payable each year. Resident owners in this act shall be considered residents of the township wherein the improvement is sought to be made.

History: L. 1919, ch. 313, § 1; L. 2011, ch. 49, § 26; July 1.