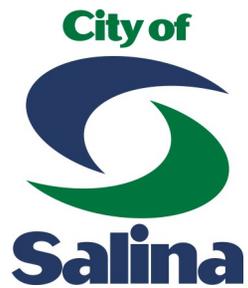


**For additional information,
please call or visit:**

City of Salina
Department of Public Works
Engineering Division
Room 205
City-County Building
300 W. Ash
Salina, KS

Phone: (785) 309-5725
FAX: (785) 309-5713
TDD: (785) 309-5747
Website: www.salina-ks.gov



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Salina  **City of**
Department of Public Works
300 W. Ash, P.O. Box 736
Salina, KS 67402-0736

Special Assessments for Public Improvements



**Common
Questions
& Answers**



**DEPARTMENT OF
PUBLIC WORKS**

Common Questions Asked About Special Assessments

Q: What are special assessments?

A: Special assessments are charges allocated to a specific lot or tract of land to pay for public improvements such as streets, sidewalks, water and sewer lines, drainage ways, and the like. Developers utilize this special type of local government financing to pay for such improvements to serve homes and businesses.

Q: How is the amount of a special assessment determined?

A: The amount assessed to the land owner is based on the value gained or a special benefits derived from the public improvement. A benefit district is formed and the total amount assessed to the district is equal to the total cost of the improvements. The total cost includes engineering, construction, interest during construction and administration. Usually, the assessment to a given tract is apportioned on the basis of adjusted front footage (average width of lot).



Q: How does a special assessment come about?

A: In most cases a special assessment is initiated by the submittal petition signed by the owners of a majority (51 percent or greater) of land within the proposed benefit district. If the petition is valid, the City completes a feasibility study of the project, develops cost estimates, allocates the projected costs to all tracts within the benefit district, notifies affected property owners and holds a public hearing at which a resolution of advisability is considered for adoption.

Q: How long does it take to pay off special assessments?

A: Usually the special assessment bonds issued by the City to finance the public improvements are retired within 15 years. Prior to July 1 of each year, the City will certify to the County Clerk the amount of special assessments due on affected parcels for the upcoming tax year. Once all payments have been made, the special assessment has been satisfied.

Q: How does someone find out if a particular piece of property has outstanding special assessments against it?

A: The City Clerk maintains records of all special assessments which have been levied within the City. If provided with a legal description, the City Clerk can determine the amount of outstanding special assessments remaining on a particular piece of property.

Q: Is any type of property exempt from special assessment?

A: Since a special assessment is not a tax, there are very few exemptions. However, land owned by the federal gov-

ernment, such as post offices and military installations, are exempt from special assessments.

Q: I can understand how someone should have to pay for half of the street in front of their house, but why should that same homeowner have to pay for part of a street at the end of the block?

A: This is known and referred to as a side street assessment. In instances where a subdivision has been laid out with interconnection streets, several corner lots will exist. These corner lots have two street frontages. If both frontages were assessed to the corner lots only, these lots would have to pay twice the assessment of interior lots and thus they would be very difficult if not impossible to sell. In actuality, these corner lots do not derive twice the benefit of an interior lot and without the connection street segment, interior lot owners could not reach their homes. Therefore, the fairest arrangement is to spread the cost of the side streets to those lots located within one-half the distance to the next side street. This evens out the cost of side streets among all lot owners.

Q: Can a person pay off special assessments in advance of their due date?

A: Yes, special assessments may be prepaid at any time, which will result in interest savings to the property owner.

Q: Can special assessments be deducted against federal or state income taxes?

A: No, special assessments may not be counted as a deduction like general property taxes since they increase the value of property by the amount levied.