

RIVERDALE

or the town may employ its own forces or a contractor to do the work and the expense shall be a lien on the property and shall be collected in the same manner as are town taxes or by suit at law.

63-24. Creation of Public Debt

-24.1. Special Assessment

(a) The town may levy and collect taxes in the form of special assessment upon the property in a limited and determinable area for special benefits conferred upon the property by the installation or construction of storm water sewers, curbs and gutters and by the construction and paving of public ways and sidewalks or parts thereof and it may provide for the payment of all or any part of the above projects out of the proceeds of the special assessment. The cost of any project to be paid in whole or in part by special assessment may include the direct cost thereof, the cost of any land acquired for the project, the interest on bonds, notes or other evidences of indebtedness issued in anticipation of the collection of special assessment, a reasonable charge for the services of the administrative staff of the town engineering services and any other item of cost which may reasonably be attributed to the project. The costs of such improvements shall be allocated out of any funds properly chargeable with such expense.

(b) All provisions of law governing the giving of notice, hearing, assessment, lien, time for payment, payment and collection delinquent assessments, interest penalty and costs, including sale for non-payment, applicable to the making of street improvements in the town shall apply to the making of improvements hereunder.

(c) Right to appeal - Any interested person feeling aggrieved by the levying of any special assessment under the provisions of this section shall have the right to appeal to the circuit court for the county within ten days after the levying of any assessment by the Council.

-24.11. Street and Sidewalk Improvement

-24.111. Procedure

The Council is authorized and empowered whenever in its judgment the public health, safety or comfort requires it, to grade, construct, reconstruct, pave or otherwise improve any street, including curbs and gutters, sidewalk, alley or public highway, or any part thereof, at such time and to such extent and with such material and in such manner as shall be provided by