

**IDA TOWNSHIP
 COST SHARE AND ASSESSMENT GUIDELINES FOR IMPROVEMENT
 PROJECTS OF MAINTAINED TOWNSHIP ROADS
 ADOPTED FEBRUARY 20, 2018**

A. Cost share between township and landowners.

Costs Paid by Township	Costs Paid by Landowner
50% upgrading of road area prior to improvement	50% upgrading of road area prior to improvement
50% construction costs, includes aggregate base, surfacing and seal coating	50% construction costs, includes aggregate base, surfacing and seal coating
50% engineering and contingencies	50% engineering and contingencies
25% legal and administrative costs	75% legal and administrative costs

B. Standards for proper assessments.

1. The property benefits from the improvement.
2. The assessment does not exceed the increase in value of the property due to the improvement.
3. The assessment is uniform.

Benefits from an improvement are calculated based on the highest and best use of the land. Present use of the land is not the controlling factor in determining whether the land has received benefit from the improvement. Rather, the test is whether the land presently could be used for purposes which would benefit from the improvement.

C. Review of petitions.

1. A petition presented to the town board to upgrade roads must include an estimate of the cost of the project before the town board will consider the petition. The town engineer will then review the estimate to ensure that the

estimate is realistic based upon the scope and complexity of the project. After a review by the town engineer, the town board will act upon the petition.

2. No road improvement project will be ordered until it has been shown that the project is financially feasible in consideration of financial resources available to the township.
3. Petitioners must be willing to work with the township in helping to secure necessary approvals from other jurisdictions, e.g., DNR and other agencies with approval authority.
4. Any petitioned project considered by the town board must fit within the scope of the township's overall plan for road improvement. If the board determines that the petitioned project fits within the master plan for road improvement, then the project will be given priority based upon the following considerations:
 - a. Projects with 100 percent of all costs prepaid by owners (township does not pay a share).
 - b. Projects with all landowner costs prepaid (township pays 50 percent of construction costs).
 - c. Projects which are not prepaid – landowners will be assessed for the project and pay the assessment over a period to be determined by the town board. The interest to be charged for special assessments that will be certified to the county for collection on the affected project parcels will be two percent (2%) above the interest rate the township is being charged for the bond on the project.
5. Under the Special Improvement Law seal coating will be done the year following the bituminous surfacing and the costs will be included in the construction costs. Other long-term maintenance that is not routine may be ordered in subsequent years and assessed against the landowners.

D. Allocation of assessments between landowners.

<p>Each buildable platted lot or parcel serviced by one road being paved/improved, which does not already have abutting pavement at a point of access.</p> <ul style="list-style-type: none"> • Preliminary plats included • Platted lots which are vacated prior to the assessment proceedings in anticipation of the Improvement project (at the discretion of the Town Board) 	<p>One full assessment</p>
<p>Each buildable platted lot or parcel serviced by two roads being paved/improved.</p>	<p>One and one-half assessment</p>
<p>Each buildable non-abutting parcel receiving significant benefit from tarring/improvement project accessing their property.</p>	<p>One full assessment</p>
<p>Each buildable non-conforming lot adjacent to a lot or parcel with the same landowner already receiving a full assessment.</p>	<p>One-half assessment</p>
<p>Adjoining buildable lots or parcels with the same landowner and a significant building structure over the boundary line making the remaining property inseparable for marketability purposes.</p>	<p>One full assessment</p>
<p>Resort or business properties on large parcels receiving proportionately more benefit from the paving/improvement project than individual residential lots.</p> <p>Each buildable platted lot or parcel which already has paved/improved access, but is receiving paving along</p>	<p>To be determined based on benefit by a case-by-case analysis</p>

some other side or sides of the property.	
Each platted lot, tract, parcel or fraction of a platted lot, tract or parcel which appears to be individually unbuildable and receiving no increased fair-market value as a result of the paving/improvement.	No assessment

The Town Board may make exceptions to these assessment guidelines on a case-by-case basis upon making specific findings in the Town Board minutes that such exception is necessary, is equitable and within the requirements for assessments outlined in Section B.