**RESOLUTION AUTHORIZING WATER ASSESSMENT**

Pursuant to the authority vested in the PILLSBURY LAKE VILLAGE DISTRICT BOARD OF COMMISSIONERS by RSA Chapter 38, it is hereby

RESOLVED:

 Purpose. The purpose of this resolution is to provide a reasonable and proportionate methodology for assessing individual properties that are served or benefited by the water main and associated improvements for their just share of the expense, including any capital debt or interest, of constructing the water main and associated improvements; to amend the Pillsbury Lake Village District Water Ordinance; and, to implement the obligation of the water customers to reimburse the district’s water general fund.

 Properties Subject to Assessment. The properties subject to assessment under this resolution are as follows: All those properties connected to the water system, as of January 1st 2022. This is to be all water users who are to be considered full-, part-, and seasonal-time users and any other properties that may attach to the water system in the future. See complete list of water user addresses below:

|  |  |  |
| --- | --- | --- |
| WATER USERS  | JANUARY 1 2022  |  |
| 428 Deer meadow |
| 414 Deer meadow |
| 439 Deer meadow |
| 460 Deer meadow |
| 468 Deer meadow |
| 488 Deer meadow |
| 492 Deer meadow |
| 502 Deer meadow |
| 511 Deer meadow |
| 536 Deer meadow |
| 544 Deer meadow |
| 7 Mt. Vernon |
| 9 Mt. Vernon |
| 18 Mt. Vernon |
| 24 Mt. Vernon |
| 585 Deer meadow |
| 591 Deer meadow |
| 596 Deer meadow |
| 604 Deer meadow |
| 1093 Cornhill |
| 1081 Cornhill |
| 1075 Cornhill |
| 11 Centennial |
| 118 Centennial |
| 114 Centennial |
| 63 Centennial |
| 38 Centennial |
| 35 Centennial |
| 33 Centennial |
| 29 Centennial |
| 20 Centennial |
| 396 Deer Meadow |
| 14 Concord Dr. |
| 18 Concord Dr. |
| 5 Penacook Cir.  |
| 8 Penacook Cir. |
| 9 Penacook Cir. |
| 25 Concord Dr. |
| 30 Concord Dr. |
| 43 Concord Dr. |
| 47 Concord Dr. |
| 7 Webster Ln. |
| 17 Webster Ln. |
| 20 Webster Ln. |
| 56 Concord Dr. |
| 63 Concord Dr. |
| 69 Concord Dr. |
| 41 Franklin Dr. |
| 49 New London Dr. |
| 65 New London Dr.  |
| 76 New London Dr. |
| 17 New Hampshire Dr. |
| 35 New Hampshire Dr. |
| 9 Granite Way |
| 59 New Hampshire Dr. |
| 67 New Hampshire Dr. |
| 71 New Hampshire Dr. |
| 75 New Hampshire Dr. |
| 151 New Hampshire Dr. |
| 152 New Hampshire Dr. |
| 581 Deer Meadow Rd. |
| 34 Rumford Dr |
| 1073 Cornhill Rd. |
|  |  |  |
|  |  |  |

 Water Assessment.

 The total cost of the extension of the water main and associated improvements shall be paid by a special assessment upon all the properties benefitted. The Board of Commissioners shall determine the total cost of the project and the full amount to be assessed on each user.

 The assessment shall be spread over the land of the water customers on a per user basis, with such modifications as are necessary to assure that all properties benefitted pay their proper share of the expenses.

 Interest on the assessment shall be charged from the date of the assessment to the date of full payment thereof. The Board of Commissioners shall determine, annually, the rate of interest on installments not yet due and payable based upon the annual cost of borrowing funds by the district. Interest shall accrue on any payment not made when due at the annual rate provided in RSA 76:13 and RSA 80:69.

 Payment of the entire amount assessed against the customer, plus interest, shall be due in annual quarterly installments over a twenty (20) year period following the assessment.

 Lien Created. The assessment established by this Resolution shall create a lien upon the land on account of which it is made, in accordance with RSA Chapter 38.

 Abatement of Assessments. For good cause shown, the Board of Commissioners may abate any such assessment or portion thereof made by it. Applications for abatements shall be made in writing within sixty days of notice of the assessment, and not thereafter.

 Notice of Assessment.

 The Board of Commissioners shall provide notice of the total amount of the assessment to each owner that is assessed pursuant to this resolution, by certified mail, return receipt requested;

 The Board of Commissioners shall cause to be recorded in the Merrimack County Registry of Deeds a notice of assessment, evidencing the continuing obligation of each owner for which the assessment is made. A release of assessment shall be recorded in the Merrimack County Registry of Deeds upon full payment of the assessment.

 Collection of Assessments. The Board of Commissioners, or its Designee, shall be responsible for collecting the annual assessment. The Board or its Designee shall commit to the Tax Collector of the Town of Webster a warrant for the collection of all assessments that are delinquent, in accordance with RSA 38:22 II (a). The Tax Collector shall have the same rights and remedies, including a lien on the real estate, and be subject to the same liabilities in relation thereto as in the collection of taxes as provided in RSA Chapter 80.

8. Adoption of Amendment to Water Use Ordinance. The Board of Commissioners hereby adopts as an amendment to the Pillsbury Lake Village Water Ordinance, Article 01, Water Assessment, attached as Exhibit A.

Dated: January\_20th\_, 2022