



specified in Section 31-8 of this code, the assessment shall not be eligible for payment by installment and the entire amount thereof shall be paid within 90 days of the publication of the notice.

(4.) Notwithstanding an election made as provided for in subsection (2.) above, an owner may pay off the entire balance of any assessment plus any outstanding, unpaid interest and penalties thereon, at any time.

~~, and stating that the assessment is payable at the treasurer's office at any time within 90 days subsequent to the publication of said notice in the case of assessments which are not eligible for payment in installments, and within 40 days subsequent to the publication of said notice in the case of assessments which are eligible for payment in installments, and that unless the same is so paid within said period, or in the case of assessments eligible for payment in installments, an application is made to the city treasurer for an extension of time of payment as herein provided within such 40-day period after the publication of notice, a penalty, set in accordance with Section 31-8 of this Code, will be added to such assessment. Assessments shall be eligible for payment in installments when so determined by the council, except that an assessment against an owner of property which is less than that amount which shall be set in accordance with Section 31-8 of this Code for any single description of land as shown on the records of the city assessor shall not be so eligible;~~

Section 2. That Section 45-82 Subsections (c) of the Duluth City Code, 1959, as amended, is hereby amended to read as follows:

(c) Installment payment. If the owner elects to pay any assessment by installment as provided for in subsection (2.) of subsection (b) above, said election shall constitute an agreement to be bound by the terms and conditions of this section. Upon such election~~Within the 40 days after the publication of the notice of assessment, upon application in writing to the city treasurer by any owner of real estate against which an assessment which is eligible for payment in installments is made, the treasurer shall extend the time for paying such assessment in installments extended in the manner determined by the council not to exceed the estimated useful life of the improvement and, in any event, not exceeding 15 in number, payable yearly from 40 days after the date of the approval by the council of said assessment. Each of said installments of extended assessments shall be payable annually from the date the entire assessment would be payable, without penalty, and shall bear interest at a rate which shall be from time to time by resolution of the city council. Such installments of extended assessments, together with the accrued interest thereon, from the first Monday in January following, shall be considered to be delinquent under Section 45-82.1 below when they shall severally become due and payable, but not before. Any such installments may be paid prior to its maturity with interest to the date of payment only. Installment payment of assessments as authorized herein shall be computed in such a way that the minimum installment payment for any single parcel of land as shown on the records of the city assessor shall be that amount which shall be set in accordance with Section 31-8 of this Code, except for the final payment;~~

Section 3. That this ordinance shall take effect 30 days after its passage and publication.

STATEMENT OF PURPOSE: The purpose of this ordinance is to clarify and simplify the method by which a property owner of property being assessed for improvements elects to pay that assessment. The norm is that property owners elect to pay their assessments by installment and this ordinance clarifies that they do so simply by making their first payment an installment payment. It does leave open the option of paying the entire amount if they choose to do so.

The language is also clarified to make it easier for one unfamiliar with the assessment process to understand the mechanics of the election process. This change is recommended by the Special Assessment Board, approved by unanimous vote on October 11, 2022.