



## Special Assessment Policy

As Adopted 11/15/82

### Amendments:

12/02/85, 12/15/86, 04/18/88, 06/06/88, 07/05/88, 07/28/88,  
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10/17/94, 12/19/94, 07/01/96, 10/16/00, 02/01/21, and 1/18/22

The legal provisions delineating the City of Hudson's responsibilities in assessing costs for public improvements is found in Wisconsin Statutes, Chapter 66.60, and following.

It is the policy that all properties shall pay their fair share of the cost of local improvements as they benefit; it is not intended that any property shall receive the benefits of improvements without paying for them, except as may be set forth hereinafter.

These assessment policies are designed to serve as a general guide for the Common Council of Hudson in allocating benefit to properties for the purpose of defraying the cost of installing public facilities. The Council reserves the right to vary from these policies if the policies act to create obvious inequities where the assignment of benefit to particular property is difficult because of an extreme situation, which is unlikely to occur in the future.

Pursuant to these powers, and for the sake of consistency, the following definitions and formulas are adopted.

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## I. Definitions

### A. Assessment:

That portion of the project cost which is levied against any individual parcel. The total assessment cannot exceed the project cost and must be apportioned equally within properties having the same general land use, residential and institutional, multiple family and commercial, or industrial, based on benefits. *(Amended 8/1/94)*

### B. Benefits

Increase in value of property resulting from the improvement installed.

### C. Construction Cost

Amount paid to contractors for furnishing and installing materials of construction.

### D. Contract Cost

Amount paid to supply materials, services, and right-of-way for the project; normally includes construction, engineering, legal, right-of-way, and condemnation costs.

### E. Construction Interest (Capitalized Interest)

Cost of financing during the time prior to levying and collection of assessments.

### F. Expense to be Assessed

Miscellaneous costs incurred by the City in addition to contract cost, including construction interest, advertising, financial charges, administration, and assessing. If the expenses are attributable to more than one assessment roll, the expenses are apportioned on the same basis as the individual utility project cost bears to the total project cost.

### G. Interest Rate

The rate of interest shall be at 2% greater than the rate of interest the City paid on the bonds issued to finance the project, or, in the event no bonds were issued, then 2% greater than the average rate of interest on all definitive bonds issued in the previous calendar year. *(Amended 5/7/90)*

### H. Lateral Sewer

A small diameter sewer (8" residential – may be greater for industrial, institutional, or commercial) which has a primary function of conveying sewage from individual lots to truck sewers.

I. Street Costs

Total contract costs of street including grading, pavement, curb and gutter, topsoil and/or turf restoration in the boulevard areas, cross gutters, median construction, and proportional expenses. Storm drain costs may be included as a part of street costs when storm drainage is incidental to and associated with street construction.

J. Trunk Sewers

Medium to large-sized sewer which performs the function of conveying sewage to an interceptor line or a treatment facility.

K. Term

The period of time over which an assessment, plus interest, is to be paid.

L. Extraordinary Costs (4/18/88)

Cost of additional or oversized public facilities required to serve more than the adjacent property owner.

## II. Cost Allocation

There are two factors to be taken into consideration when considering the cost allocation of any improvement. One, “What is the public benefit as opposed to the private benefit?”, and two, “Is the allocation of the private benefit costs between or among the benefitted properties?”

### A. Public/Private Benefit

Regarding public and private benefit, the following policies are in effect in the City of Hudson.

#### 1. Street Improvements

100% of the cost of new local street improvements will be allocated against the benefitted property. Replacement of streets surface between curb and gutter on either side of the street will not be assessed. *(Amended 7/5/88)*

#### 2. Original and Replacement of Driveways

Original and replacement costs of driveways, from curb and gutter to property line, shall be 100% assessed against the benefitted property. *(Amended 7/5/88)*

#### 3. Sanitary Sewer Collection Mains

New sewers will be 100% assessed against the benefitted property. Replacement of sewers will not be assessed.

#### 4. Water Distribution Mains

New water lines will be 100% assessed against the benefitted property. Replacement of water lines will not be assessed.

#### 5. Alleys

##### (a) *Commercial and Industrial Districts*

Construction and improvement of alleys, where required by the Plan Commission in commercial and industrial districts, shall be 100% assessed against the benefitted property.

##### (b) *Residential Districts*

The total cost of all work involved in the original construction of alleys shall be 100% assessed against the benefitted property. When alley improvements are necessary, costs shall be shared on a 50/25/25 basis between the City and the benefitting property owners. The City

would be 50%, and the property owners on each side of the alley would pay 25%.

6. Frontage Roads

Where a frontage road is required to serve an area, the total cost of the road will be assessed against the total area benefitting from the road, which may include more than the property abutting the frontage road.

7. Curb and Gutter

The total cost of all work involved in the original construction of curbs and gutters shall be 100% assessed against benefitting property. When curb and gutter replacement are necessary, costs shall be shared on a 50/50 basis between the City and the benefitting property.

8. Sidewalks (12/2/85)

(a) Where sidewalk is to be installed on only one side of the street, new (first time) installation shall be assessed 100% against the adjoining property. Replacements shall be assessed 50% against the adjoining property. *(Cr. 7/5/94)*

(b) New walks in existing areas, where installed on both sides of the street, shall be assessed 100%, evenly distributed to adjoining property.

(c) Upon receipt of State or Federal subsidies or grants for initial sidewalk installation, adjoining properties will be assessed 100% of the City's costs. (Example: If the City obtains a grant for 80% of a sidewalk project, the property would be assessed 20%)

Upon receipt of grants or subsidies for sidewalk replacements, the property owner shall be assessed up to 50% of the replacement costs, regardless of the City subsidy or grant, but the assessment shall not exceed the City's costs. (Example: If the City received an 80% grant, the property would be assessed 20%. If the City received a 40% grant, the property owners would be assessed no more than 50% of the costs of the costs of installation). *(Cr. 7/5/94)*

(d) The City continues to require developers to install sidewalks as part of the improvements in all new developments on both sides of a street. *(Amended 12/19/94)*

- (e) For sidewalks other than residential, the property shall be assessed full cost.
- (f) Four-plex and larger dwellings shall be considered commercial toward determining sidewalk assessment status. *(9/6/88)*

(g) *Rebate Policy*

Because the Sidewalk Replacement Program varies from year to year, taking into account budget amounts, volume of pedestrian traffic, citizen complaints, and concerns, the City does not wish to discourage a homeowner from repairing or placement a dangerous sidewalk, according to the following: The City will make a rebate to a private property owner for costs incurred to replace sidewalk abutting their property, if the following conditions are met:

- (1) The City's program is doing work within the block and on the street of the property owners.
- (2) Or the work had been done in the previous construction season.  
*(Amended 12/19/94)*
- (3) That the property owner has a statement from the contractor certifying that a breaking permit had been issued, City specifications were followed, and the work has been completed.  
*(Amended 12/19/94)*
- (4) That the City Inspector confirms the footages and approves the workmanship of the area.

When the above conditions are met, the City will make a rebate according to the costs and assessments of the present contractor.

9. Sewer and Water Assessments

When sewer or water assessment are to be made by the City of Hudson, they will be made on the basis of the area and/or the number of developable units determined to be contained in that area. The City Council may defer a portion or all of the initial assessment against undeveloped property by requiring payment of principal and accrued interest when the property is developed.

10. Street Lights

Developers are required to pay 100% of the street lighting costs, including the underground wiring. *(Amended 10/3/88)*



11. City-owned Property

City-owned property will be assessed against the City at the same rate as per assessment against private property in the same project.

12. Intersection Costs

Intersection costs of street projects will be borne by the City.

13. Retaining Walls (Created 02/01/21)

Assessed costs for retaining wall construction, reconstruction, maintenance, and other activities will be determined according to the City of Hudson Retaining Wall Policy as adopted and amended by the Common Council of the City of Hudson.

14. Special Assessment Administrative Rates

The following charges shall be added to final special assessment costs.  
(Amended 11/21/88, 12/19/94, 10/16/00)

Assessable Amount of Project	Planning and Administration	Legal	Loan Origination Fee
\$250 to \$250,000	1.50%	Actual Amount	Actual Amount
Next \$750,000	1.30%		
Next \$1,000,000	1.10%		
Next \$1,000,000	1.00%		
Next \$1,000,000	0.80%		
Balance	0.60%		

15. Interest During Construction

Interest during construction shall be a capital cost added to a project containing special assessments and spread over the years of the special assessments. It shall be computed by multiplying the estimated project costs times the City's borrowing rate of interest, plus 2%, and shall commence on the first day of the month after which construction begins and shall continue to December 31 of the year when construction is completed. (Cr. 9/7/93; Amended 7/18/94)

16. Interest on Special Assessments

Interest on special assessments shall accrue on the first day of the month during which construction commences on a given project. The rate of interest shall be 2% above the City's cost of borrowed funds. (Cr. 5/7/90) Except when Interest During Construction applies, then interest commences on January 1 of the year following construction (after Interest During Construction ceases). (Amended 12/19/94)

17. Payment Duration

(a) *Projects Funded by General Obligation Borrowing by the City*

Benefitting property owners shall be allowed to pay assessments and the Common Council shall have authority to change the duration period, as shown in the following table: (Last Revised 1/18/22)

<b>Principal</b>	<b>Duration</b>
\$500 or less	1 year
\$500.01 to \$1,000	2 years
\$1,000.01 to \$2,500	3 years
\$2,500.01 to \$5,000	5 years
\$5,000.01 to \$10,000	10 years
\$10,000.01 and above	20 years for retaining wall projects 10 years for all other projects

In addition, the applicable interest charge would be due. The beginning principal amount shall be divided equally by the applicable interest at 2% above the City's borrowing rate applied on the unpaid balance.

(b) *Projects Funded by Special Assessment "B" Bonds*

For projects funded by the issuance of Municipal Special Assessment B Bonds, the number of years of installment payments shall be set forth in the preliminary and final special assessment resolutions, and the Common Council may, but is not required to, extend the number of annual installments to greater than those shown in the table in section II.17(a). (Last Revised 1/18/22)

(c) Benefitting property owners failing to pay special assessment installments during January shall have a late payment penalty of 1% per

month, commencing on February 1<sup>st</sup>, added to subsequent payments. (Cr. 5/7/90; Amended 12/19/94)

18. Payment Upon Transfer of Property

All special assessments are required to be paid in full to the City prior to transfer of ownership. (Cr. 6/6/88)

B. Extraordinary Costs

The City or others may be responsible for extraordinary costs for major utility and street improvements (including right-of-way acquisition) which benefit a much broader area than the subdivision under consideration.

Also, the City will made allowances for development costs when street standards are greater than necessary to meet the needs of adjacent property owners with standards as follows:

1. Standards for Collector Streets in Residential Developments

Curb to curb width over thirty-six (36) feet.

Tonnage capacity over seven (7) tons.

Accesses restricted to one per lot (may require joint accesses), or one access per every 150 feet of frontage for single family and two-family residential developments, and one access per every 200 feet of frontage for multiple family residential developments.

2. Standards for Collector Streets in Industrial and Commercial Developments

Curb to curb width over forty-four (44) feet.

Tonnage capacity over ten (10) tons.

Accesses restricted to one per street frontage per lot (may require joint accesses), or one per every 300 feet of frontage.

For each access not allowed by the City, as described above, the adjacent property owner will receive a reduction of street cost of ten percent (10%) as referred to the standard street costs. Under no circumstances will the adjacent property owner be responsible for less than fifty percent (50%) of the standard street costs. (4/18/88)

C. Private Benefit

Once it has been determined how the cost of a project is to be divided between the public at large and the private property, the next step is to determine how the costs assigned to the private sector will be divided among the parcels of land thus benefitted.

D. Payment Upon Sale of Property

All special assessments are to be paid in full by the seller to the City, prior to transfer of ownership.

### **III. Development Participation By The City (9/19/88)**

#### **A. Situations**

There are situations when the City may be involved in street, storm sewer, and utility installation that benefit private development, such as:

- When it has been determined that oversizing of improvements is required.
- When multiple property owners are involved in a project and total voluntary participation cannot be reached.

#### **B. Policies**

Under the foregoing conditions, the following development practices would be followed: (12/2/85)

1. The City may use its general borrowing capacity, or, if unavailable or required for other city project, may sell "B" bonds to realize sufficient funds to install public improvement developments, as approved by the Common Council.
2. The City does not become directly involved nor incur financial liability for a given development until after the preliminary plat is approved by the City.
3. Developer shall submit a \$1,000 down payment with any set of plans for development for the purpose of absorbing city review costs, such as engineering, legal, and administrative, with the unused portion to be refunded if the proposal is either withdrawn by the developer or rejected by the City. If the plan is accepted by the City, the unused portion of the down-payment will be subtracted from the assessable project cost.
4. Subdivider or developer must make 25% down payment, or provide a Letter of Credit for like amount, or its equivalent, of the project cost prior to the city letting bids for the project. The total amount of the project would be determined by the City and/or project engineer.
5. If a Letter of Credit is used in lieu of the down payment, the City shall notify the provider 30 days prior to expiration that a new letter of credit for the subsequent year must be on file 10 days prior to the expiration date, or the Letter of Credit will be exercised.
6. Each owner involved in special assessments shall execute a Development Agreement with the City, describing the development, number of lots, rate of interest, cost to develop, oversizing, etc.
7. All new special assessments shall be recorded in the Register of Deeds office. Any and all costs for recording and satisfaction shall be the owners' cost.
8. 100% of the cost of the project would be levied against the benefitting property over a period not to exceed five years, through special assessment

proceedings. The principal levy during the first year shall be based upon estimate, unless actual figures have been determined.

9. The interest rate charge shall be 2% above the City's borrowing rates, to be ascertained when the special assessment final resolution is adopted.
10. Special assessment administrative rates and interest charges (including during construction) shall be the same as indicated in Section II.A, paragraphs 12, 14, and 15 of this Policy.
11. Owner may waive the special assessment proceedings.
12. Interest accrued to the cast down payment and the down payment from the owner will be subtracted from the final year assessment.
13. Engineering work shall consist of preparation of plans and specifications, including State approval thereof, preparation of preliminary and final assessment rolls, advertising for and reviewing bids, staking, inspection during construction, approval of payments to contractor, televising, completing as-built plans, etc., and shall be reviewed by the City Engineer and the Common Council. The developer shall have the option of using the engineering firm of his choice.
14. In single family residential districts, all lots shall be assessed evenly within a given subdivision, that is, all public improvements would be spread evenly over a given subdivision zoned single family residential. The owner of record shall pay 100% of the outstanding assessments against a given lot in a development, upon its sale. *(Amended 12/19/94)*

## IV. Special Assessment Methods

Common practice has been to utilize a formula, involving one or more factors, which serves as an index for benefits. Outlined below are the four basic formulas most commonly used, with suggested types of improvements customarily used with each formula.

### A. Front Foot Method

Formula:

$$\begin{aligned} &(\text{Total Project Cost}) / (\text{Net Front Footage}) = (\text{Cost Per Foot}) \\ &(\text{Cost Per Foot}) \times (\text{Footage}) = (\text{Dollars Per Unit}) \end{aligned}$$

One of the most widely used formulas is the front foot method. When this method is used, benefit is assumed to be proportional to the front footage of the property. This method is especially well-adjusted to such projects as paving local streets, and construction of lateral sewers in subdivisions, which are laid out in a rectangular pattern.

Great difficulties arise with the front foot method when subdivisions are laid out in a non-rectangular pattern. Often this results in wedge-shaped lots with front footages either very much larger or smaller than average. The front footage method would be a poor indication of benefit in such a case.

The front foot also raised several assessment policy questions:

#### 1. Side Street Improvements and Corner Lots

Assessment of side street costs is not a problem if there are houses fronting on the street, except in the case of a corner lot. There are many alternatives to accessing the side footage of corner lots, depending on their depth and the type of improvement.

Generally, two basic types of treatment are accorded corner lots when determining assessment charges:

##### (a) *Sewer and Water*

- (1) Since the property can make use of only one connection on a regular-sized lot for each service, it is impractical to surmise that sewer and

water lines on both the front and side afford the property a benefit greater than that of an anterior lot. Therefore, a reasonable policy would be to assess for only the frontage, as determined by the width of the lot, with the additional costs to be spread among each of the lots within the adjoining half block.

- (2) A corner lot which can be subdivided, and a second building erected on the lot does benefit, and should be assessed for the width plus the minimum length that it would take to comprise a second lot.
- (3) There are instances where the length of the lot should be assessed in full, i.e., where the length side is only means of serving the property, such as on a dead-end street.

(b) *Sidewalk or curb, gutter, and street improvements*

A corner lot does benefit to some degree on both assessable sides from sidewalks, curbs, gutters, and street improvements, and consequently it should be assessed. However, it is generally conceded that the side lot assessment should not equal 100% of the cost. Therefore, it is the policy of the City to assess the width, plus 50% of the length, up to 140 feet, and 100% of the additional length beyond 140 feet.

2. Odd-Shaped Lots

Because of natural features, railroad right-of-ways, easements, or by design some lots may be very irregularly shaped and therefore merit special consideration when assessed.

It is the policy of the City of Hudson to assess sewer and water on the odd-shaped lots on an effective width determined by dividing the square footage of the lot by the average length of a lot in the subdivision or as determined by the City.

Sidewalks, curb, gutter, and street improvements will be assessed against the odd-shaped lots on the actual footage except that a minimum assessment will be based 90% of a standard lot in the subdivision.

Odd-Shaped Lot – Assessable Footage Formula:

(Square Footage) / (Average Length) = Assessable Footage



### 3. Gross/Net Footage

In assessing a project based on the front foot method, it is necessary to measure the net assessable footage. In several cases this may not necessarily be the gross footage. There may be areas which will not receive any benefit. Therefore, it is the policy of the City of Hudson not to assess areas where it is judged that a benefit does not occur, such as unbuildable parcels, rights-of-way, low lands, and easements.

## B. Area Method

Formula:

$$(\text{Project Cost}) / (\text{Gross Acres or Square Footage}) = \text{Cost Per Acre or Square Foot}$$

The area or square foot method avoids some of the problems of the front foot method, such as problems of corner lots and curved streets, but there are other problems. In many cases, benefits from a street or sewer are not as closely related to area as to front footage. In a residential area, for example, an unusually deep lot still serves as the site for only one house, and the benefit which a deep lot with a large total area receives from the improvement is little or no greater than the benefit received by a lot of average depth.

In other cases, however, area is more appropriate than any front footage. In the case of a drainage project, for example, benefits would normally be more closely related to area than the front footage.

There are two possible stops beyond the primary calculation to determining the assessable benefit, depending on how the area is developed or laid out at the time of assessment.

If the area is subdivided and the units in the subdivision are relatively equal in size, then the following calculation may be made to determine the cost per unit:

$$(\text{Cost Per Acre or Square Foot}) \times (\text{Gross Area}) / (\text{Number of Subdivision Units}) = \text{Dollars Per Unit}$$

If the area is subdivided, but the units are of varying sizes (such as within an industrial park), then the following calculation may be used:

$$(\text{Cost Per Acre or Square Foot}) \times (\text{Gross Area}) = \text{Dollars Per Unit}$$

C. Lot or Connection Method

Formula:

$$(\text{Costs of Sanitary Sewer, Watermain, Streets}) / (\text{Number of Assessable Units}) = \text{Dollars Per Unit}$$

With the advent of curved streets and cluster housing, a third method of assessment that has become quite popular is the lot or connection method. The allocation is based on the assumption that every lot, or every connection to sewer and water, receives the same benefit from the improvement, regardless of the difference in size or shape of the lot.

The lot or connection method is best used where there is some uniformity of lots within a subdivision or uniformity of uses of the property.

D. Trip Generation Method

Formula:

$$(\text{Trips per Parcel}) \times (\text{Project Costs}) / (\text{Traffic Trips in Special Assessment District}) = \text{Share Per Parcel}$$

The trip generation method is based on the number of traffic trips attributable to any parcel in the assessment district for a given time period (average daily trips or peak hour trips). This method stems from the concept that benefit for each parcel is based on that parcel's proportionate share of projected use of the facility measured by trip generation. Trip generation, as a special assessment method, is suited primarily for the construction or expansion of local streets, collector streets, minor arterials, and principal arterials, as defined in the City of Hudson Subdivision and Platting Ordinance, Chapter 18.05(3)(a)1.

This method takes into consideration both the size of the parcel improvements and the type of land use existing or planned for a given parcel. There is not need to make adjustments for irregular or odd-shaped parcels as benefit is based on the number of trips generated by the parcel. The trip generation method does

not discriminate on the basis of parcel size or front footage like the front foot and area assessment methods.

Traffic figures for the trip generation method may be based on such things as, but not limited to, actual traffic counts, results from origin and destination studies, or Institute of Transportation Engineers trip generation statistics. *(Cr. 5/7/90)*

## V. Special Assessment Methods

It is difficult to summarize the Assessment Policy with regard to methodology due to the many unique cases that can and do arise. However, listed below are the general types of improvements, the various methods of assessment, and a rating from 1 to 3 at the best method of assessment for the type of improvement. (1 = most common; 3 = least common)

Improvement	Front Foot	Area	Lot	Special
Curb, Gutter, Sidewalks	1	3	2	
Pavement, Alleys	1	3	2	
Approaches (driveways)	1	2		3
Storm Sewer		1	2	
Sanitary Sewer	2	3	1	
Water	2	3	1	
Landscaping	1	2		
Street Lights	2	1		
Parking Lots	2	1		
Storm, Sanitary, Water Systems		1		(Benefitted Zone)
Nuisances				1

### A. Variations

#### 1. Special Improvements

Occasionally, there is a need or request for special improvements, such as oversized water or sewer services, or oversized driveways. These special improvements shall be assessed against the benefitting property in the amount of the actual cost of the special improvement.

#### 2. Combined Methods

There is nothing to prohibit the Council from combining two or more of the above methods. The Council could assess street improvements using the front foot method, sewer and water on a lot basis, and storm drainage on an area basis, if they appear to be the most equitable means of assessing the various project costs.

Major sewer and water trucks and storm drainage facilities may be assessed over a wider area and by a different method than is the lateral benefit derived from the same improvement.

3. Benefitted Zone

The Benefitted Zone, or Proximity Method, is usually an adaptation of either the front foot or area procedures. The same methods are followed, except that certain properties, due to either location or use, are judged to receive a greater benefit than other properties in the assessment area. Under this procedure, property not fronting on the improvement is generally assessed at a lower per foot rate than that of abutting properties, with the rate declining as the distance from the improvement increases. The most common application of this process is in the determination of Municipal Parking Lot improvement assessments.

Fixed rules cannot be stated when discussing this type of assessment, except that several factors should be taken into construction, as follows:

- Distance from the facility
- Utilization of the property to be assessed, both general (residential, commercial, or industrial) and specific (customer-oriented or service-oriented)
- Size of the property being assessed
- In the case of parking, the availability of private, on-site parking

B. Special Policy Situations

There are a number of possible situations which may require special consideration in given improvement programs. It is the intent of this section to clarify those situations with specific policy. The areas are as follows:

1. The policies set forth heretofore in this document do not alter the requirements of the City's Subdivision Ordinance with regard to the developer's responsibility in providing and paying for required improvements.
2. The policies set forth heretofore in this document are consistent with State law, 66.625, which requires that service stubs and laterals as defined therein, when installed by the municipality, shall be charged and be a lien against the lot or parcel served.

3. The City of Hudson will assess any improvement to railroad property or right-of-way as required by Wisconsin State Law, Chapters 66.696 to 66.698.
4. Other Deferments  
Under the authority granted by the State of Wisconsin, 66.605 W.S.A., the City of Hudson will consider deferments for agricultural property. The deferment will be based on the normal residential assessment for similar improvements. That portion of the cost which is not assessed will either be spread against the other benefitting properties or deferred until such time as the use of the property changes.
5. Assessments against single and double occupancy residential property in an industrial or commercial district will be based on the normal residential assessment for similar improvements. That portion of the cost which is not assessed will either be spread against the other benefitting properties or deferred until such time as the use of the property changes.
6. It is the policy of the City of Hudson to assess the costs associated with greater design standards in commercial and industrial zones.
7. Where it is necessary to oversize a facility in order to meet the needs of a specific use or uses, the cost of the oversizing will be directly assessed against the specific benefitted properties.
8. The City of Hudson will not reassess a parcel if it has previously been assessed for the same type of improvement, except where it can be demonstrated that the new improvement does benefit the property.
9. Definition of What Constitutes a Residential Unit  
The policy of the City of Hudson is as follows:
  - (a) A unit is typically a dwelling for a single family.
  - (b) Multiple family structures will be assessed on a dwelling unit basis, i.e., a duplex equals two dwelling units, a fourplex is four dwelling units.
  - (c) Apartment complexes will be assessed at 80% of a single family unit.  
Therefore, a 12-unit apartment building will constitute 9.6 units.
  - (d) Each pad in a trailer park shall constitute a dwelling unit.
  - (e) Seasonally occupied units shall be considered as 0.5 units.
10. Improvements to property outside the City limits of Hudson which abut the City shall be assessed under the provisions of Chapter 66.65 of Wisconsin Statutes, which allows a City to assess abutting property in an adjoining city, village, or town if the adjoining municipality approves by resolution such assessment levy.

If such agreement is not feasible, then connection charges will be used, where legally possible. Otherwise, the special assessments will be held in abeyance until such time as the property is annexed to or consolidated with the City. At that time, the City will spread the assessment plus the accrued interest in an equitable manner.