

Sec. 169. - [Lands unalloted or not on duplicate.]

When special assessments are to be levied by the percentage of tax value of the property assessed or by the foot frontage of the property bounding or abutting upon all the improvements, and there are lands subject to such assessment which are not assessed for taxation, the chief engineer shall fix, in said report, for the purpose of such assessment, the value of such lots as they stand and of such lands of such depths as the chief engineer considers a fair average of the depth of lots in the neighborhood, so that it will be a fair average of the assessed value of other lots in the neighborhood. Where lands are not subdivided into lots but are assessed for taxation, the chief engineer shall fix the value and the depth in the same manner; but the above rule shall not apply in making a special assessment according to benefits.

Revision #3

Created 2026-07-18 11:27:49 UTC by MunicipalWiki Indexer

Updated 2026-07-18 11:41:36 UTC by MunicipalWiki Indexer