

City of Sault Ste. Marie
Special Assessment Billing Policy

1. Special Assessments help fund public improvements with the Special Assessment District being comprised of the benefitting adjacent property owners. Part I, Chapter 10 of the City Charter gives the City Commission authority to establish Special Assessment Districts and Chapter 21 of the Code of Ordinances outlines the procedures for establishing the special assessment district and collecting the assessment payments.
2. In February or March of the year following substantial completion of a construction project, the City Engineer will send the roll(s) to the Treasurer's Office for billing.
3. Substantial completion of a project is defined as that point of the project when all or most of the work has been completed and the site may be used for its intended purpose without major interference. In the case of road construction projects, this would generally be at the point where the first layer of paving has been placed and the road is open to through traffic, even though there may still be restoration and final paving to be completed.
4. For questions or comments regarding street projects, timing of such projects, or substantial completion, please contact:

David Boyle
City Engineer

dboyle@saultcity.com

Direct Phone 906-632-5733

or

Tracey Laitinen

Engineering Project Specialist

tlaitinen@saultcity.com

Direct Phone 906-632-5734

5. After receiving the special assessment roll from Engineering, the Treasurer's Office will bill the property owners on April 1st. The property owner may pay all or part of the assessment during the first six months following the billing of the first installment.
6. Thereafter, the Treasurer's office will send out all assessment installment bills on April 1st of each year, with payment being due on April 30th. Typically, assessments are scheduled to be paid to the City in 10 annual installments due each year on April 30th. All installment bills subsequent to the first year include 6% interest on outstanding assessment balance as of March 15th. Interest will continue to accrue at 1/2 % per month on the unpaid balance after April 30th.
7. As of October 1st of each year, unpaid installments will be presented to the City Commission at its next scheduled meeting, to be rolled onto the winter property tax bills. Once approved by the City Commission, the delinquent balances, and a 2% penalty, are rolled onto the property owner's winter tax bill, to be mailed out December 1st. If winter taxes are still unpaid as of the last day in February, delinquent City tax receivables are sold to Chippewa County. These may then be paid to the County Treasurer and additional penalties and interest will be applied.
8. For questions on billings, additional copy of a bill, pay off amount or amortization schedule, please contact:

Kristin M. Collins
Finance Director/Treasurer

kcollins@saultcity.com

Direct Phone 906-632-5726

or

Kali Brosco

Deputy Treasurer/Accountant

kbrosco@saultcity.com

Direct Phone 906-632-5725

For additional assistance, you may write or visit either Engineering or Finance at City of Sault Ste Marie, 225 Portage Ave, Sault, MI 49783. You may also reach us by fax at 906-635-6963, or visit the City website at <https://www.saultcity.com>