

## SPECIAL IMPROVEMENT DISTRICT ASSESSMENTS

### I. PURPOSE:

The following guideline establishes policies and procedures for detailed instruction of City property affected by current and future Special Improvement Districts, and to assure prompt payment of any valid assessments.

### II. RESPONSIBILITY:

- A. It is the responsibility of the City Clerk to receive all petitions for forming Special Improvement Districts, and any subsequent assessments, within the City of Little Rock in accordance with Ark. Stat. 20-1502.
- B. The Planning and Development Department Director will provide the technical review and presentation of Improvement Districts for Little Rock Planning Commission Public Hearings in accordance with State Act 186. Planning and Development Department Staff shall inform all potential applicants of the required deadlines in order to place the issue on the next Little Rock Planning Commission Meeting Agenda.
- C. It is the responsibility of the City Real Estate Officer to review the land area involved in each petition and determine the identification of any City-owned property. If the City has an option to exclude City property from a district, the Real Estate Officer will make a written recommendation to the City Manager on the necessary course of action. The Real Estate Officer is also responsible for reviewing the assessments to determine the City's annual financial liability. In addition, the Real Estate Officer will compile and maintain a current file of all City property included in the Special Improvement Districts. He/She will formulate an annual budget request based on this data. This request shall be documented and submitted to the Finance Department Director during the annual budget process.
- D. The Finance Department Director is responsible for establishing a budget category to accommodate all Special Improvement District assessments in accordance with the Real Estate Officer's submittals.

### III. POLICY:

The City of Little Rock is responsible for the timely payment of valid assessments for City-owned properties within Special Improvement Districts.

**PROCEDURE:**

- A. Upon receipt of a petition to form and Improvement District, the City Clerk will forward a copy of said petition to the Planning and Development Department.
- B. Upon receipt of the petition, the Planning and Development Staff will distribute a copy of the petition to the Real Estate Officer, relevant City Departments and utilities. Planning and Development Staff will prepare graphic depicting the land area involved and uses of the various properties in the District. In addition, staff will perform a review based on City Plans, Ordinances and Policies to determine the appropriateness of the formation of the District. This information, along with input from the Real Estate Officer, utilities and relevant City Departments, will be included in the Little Rock Planning Commission Agenda materials. After consideration by the Little Rock Planning Commission, staff will forward its recommendations, along with those of the Little Rock Planning Commission, to the City Clerk for placement on the little Rock City Board of Directors Agenda for final action.
- C. Upon receipt of the subsequent assessments and tax bills, the City Clerk will forward a copy to the Real Estate Officer. The Real Estate Officer will verify the validity of each assessment of City-owned property within the District, indicate approval and appropriate budget account and forward to the Finance Department for payment. Any assessments found to be in error will be reconciled by the Real Estate Officer with the County or Special Improvement District prior to submission to the Finance Department.
- D. The Finance Department will issue checks to pay the total amount requested for each group of assessments.

Approved:



Bruce T. Moore  
City Manager