

Article 1: Public Improvement and Assessment Proceedings**Division 7: Open Space Lands for Park and Recreation Purposes Financing**
("Open Space Lands for Park and Recreation Purposes Financing"
added 2-27-1969 by O-9976 N.S.)**A. Assessment of Cost and Expenses****§61.0701 Diagram**

Upon the entry of the interlocutory judgment or upon the fixing by contract of the purchase price of the property to be acquired, the Engineer shall make a diagram of the acquisition and of the property within the park district as finally established.
(*"Diagram"* added 2-27-1969 by O-9976 N.S.)

§61.0702 Same: Matters Shown

The diagram shall show:

- (a) The land and any rights of way to be acquired.
 - (b) Each separate lot or parcel of land within the district.
 - (c) The dimensions of each such lot or parcel of land and its relative location to the proposed acquisition.
- (*"Same: Matters Shown"* added 2-27-1969 by O-9976 N.S.)

§61.0703 Assessment

Upon completing the diagram, the City Engineer shall assess the total cost and expense of the proposed acquisition and improvement, less contributions, against the land within the district subject to assessment, in proportion to the benefits to be derived from the acquisition and improvement.
(*"Assessment"* added 2-27-1969 by O-9976 N.S.)

§61.0704 Items Included

The total cost and expense include:

- (a) The amounts awarded the defendants in the condemnation action and their costs and the estimated amount of interest, if any, which will accrue on the amounts awarded.
- (b) Any amounts fixed by contract for the purchase of any land or rights of way to be acquired.
- (c) All costs and expenses of plaintiff in the condemnation action, attorney's fees, fees of expert witnesses, service of process, and other costs or expenses.
- (d) The expenses of making the diagram and assessment.
- (e) The estimated expense of issuing and selling bonds.
- (f) The estimated costs and expenses of the proposed improvement.
- (g) All expenses of the proceedings pursuant to this Ordinance, including engineers' and attorneys' fees, title searches, certificates of title, and publication of resolutions or notices, maps, plans, and the estimated expenses of the proceedings thereafter to be taken.

(“Items Included” added 2-27-1969 by O-9976 N.S.)

§61.0705 Assessable Lands, Exceptions

All land within the district shall be assessed to pay the costs and expenses of the acquisition and improvement. If any lot or parcel of land belonging to the United States or to the State or to any county, city, public agent, mandatory of the government, school board, educational, penal or reform institution or institution for the feeble-minded or insane is in use in the performance of any public function and is included within the district to be assessed to pay the costs and expense thereof, Council may in the resolution of intention declare that such lots or parcels of land, or any of them, shall be omitted from the assessment thereafter to be made to cover the costs and expense of the acquisition and improvement.

(“Assessable Lands, Exceptions” added 2-27-1969 by O-9976 N.S.)

§61.0706 Assessment on Remainder

If any such lots or parcels of land are omitted for the assessment, the total costs of all acquisition and improvement shall be assessed on the remaining lots or parcels of land lying within the limits of the assessment district without regard to such omitted lots or parcels of land.

(“*Assessment on Remainder*” added 2-27-1969 by O-9976 N.S.)

§61.0707 Payment

If the Council in the resolution of intention declares that any lot or parcel of land owned and used as provided in Section 61.0705 shall be included in the assessment, or if no declaration is made respecting any such lot or parcel of land, then any assessment upon such lot or parcel of land, except any lot or parcel owned by the United States or any department thereof or by the State of California or any department thereof, shall be an enforceable obligation against the owner of such property and shall be paid within 30 days after the date of the recording of the assessment by the owner of such lot or parcel of land.

(“*Payment*” added 2-27-1969 by O-9976 N.S.)

§61.0708 Making Assessment

The assessment shall be made, notice given, hearing held, and the assessment confirmed and recorded substantially in the manner provided in The Improvement Act of 1911 and the provisions of that Act relating to the method of making or spreading the assessment, the giving of notice, the making and waiving of objections, appeals or protests, the holding of the hearing, the finality and conclusiveness of the decisions and determinations of the Council, and the confirmation and recordation of the assessment are adopted as the procedure to be followed pursuant to this Ordinance. Except as provided by this Ordinance, all of the powers and authority granted in the Improvement Act of 1911 are applicable to any assessment to be levied pursuant to this Ordinance.

(“*Making Assessment*” added 2-27-1969 by O-9976 N.S.)

§61.0709 Notice

After the assessment roll is recorded with the City Engineer, all persons are deemed to have notice of its contents.

(“*Notice*” added 2-27-1969 by O-9976 N.S.)

§61.0710 Assessments Due

Immediately upon the recording, the several assessments contained in the assessment roll are due and payable, and each assessment is a lien upon the property against which it is made. Unless sooner discharged, the lien shall continue for four years from the date of recording, or if bonds are issued to represent the assessment, the lien shall continue until the expiration of four years after the due date of the last installment upon the bonds or the last principal coupon attached to them.

(“*Assessments Due*” added 2-27-1969 by O-9976 N.S.)

§61.0711 Priority of Liens

The lien, whether bonds are issued to represent the assessment or otherwise, shall be subordinate to all fixed special assessment liens previously imposed upon the same property, but it shall have priority over all fixed special assessment liens which may thereafter be created against the property. The lien of a reassessment and of a refunding assessment shall be the same as the original assessment to which it relates.

(“*Priority of Liens*” added 2-27-1969 by O-9976 N.S.)

§61.0712 Effect of Deed in Foreclosure

Any deed issued in the foreclosure of the assessment lien or sale of property for the lien conveys the property to the purchaser free and clear of all encumbrances, except taxes, and such special assessment liens as are, at the date of creation of the lien, equal or superior to the assessment lien.

(“*Effect of Deed in Foreclosure*” added 2-27-1969 by O-9976 N.S.)

§61.0713 Limitation of Actions

Any action or proceeding to set aside, cancel, avoid, annul, or correct any assessment or reassessment, or to review any of the proceedings, acts, or determinations pursuant to this Ordinance, or to question the validity or enjoin the collection of any assessment or reassessment, or to enjoin the issuance of bonds to represent any assessment or reassessment, shall not be maintained by any person unless such action or proceeding is commenced within thirty (30) days after the recording of the diagram and assessment or reassessment. Thereafter all persons are barred from any such action or proceeding or any defense of invalidity of the assessment or reassessment, or of bonds issued on the assessment or reassessment.

(“*Limitation of Actions*” added 2-27-1969 by O-9976 N.S.)

§61.0714 Estoppel

Proceedings under this Ordinance shall not be attacked upon any ground not stated in an objection or protest filed pursuant to this Ordinance. Any landowner or person interested in any land within the district is estopped to attack the proceedings upon any ground not stated in an objection or protest filed by him pursuant to this Ordinance.

(“*Estoppel*” added 2-27-1969 by O-9976 N.S.)

§61.0715 Notice

The officer with whom the assessment is recorded shall give notice that the assessment has been recorded in his office and that all sums assessed in it became due and payable upon the recordation of the assessment, stating the date of recordation and that the payment of the sums, in whole or in part, is to be made to him within thirty (30) days after the date of recordation.

(“*Notice*” added 2-27-1969 by O-9976 N.S.)

§61.0716 Same — Contents

The notice shall also contain a statement that bonds to represent each assessment, or the unpaid balance thereof, remaining unpaid after thirty (30) days will issue in the manner and form provided in this Ordinance as fixed and designated in the resolution of intention, and shall state the period over which the bonds extend and the rate of interest payable on them.

(“*Same — Contents*” added 2-27-1969 by O-9976 N.S.)

§61.0717 Same — Publication

The notice shall be published once in the City official newspaper.

(“*Same — Publication*” added 2-27-1969 by O-9976 N.S.)

§61.0718 Same Mailing

Notice shall also be given by mailing a post card to the owner of each lot, piece, or parcel of land assessed, according to the name and address appearing on the last equalized assessment roll for county taxes prior to the recordation of the assessment or as known to the officer giving the notice.

(“*Same — Mailing*” added 2-27-1969 by O-9976 N.S.)

§61.0719 Same — Validity

Failure of the officer with whom the assessment is recorded to give notice by mailing, or of the person addressed to receive the notice, shall not affect the validity of the proceedings or the validity of the lien of any assessment or of any bond issued on the assessment.

(“*Same — Validity*” added 2-27-1969 by O-9976 N.S.)

§61.0720 Receipt of Assessment

When any payment is made upon an assessment, the City Engineer shall mark opposite the assessment “Paid in full” or “Paid in part,” as the case maybe, the date of payment, the amount of payment, and the name of the person by or for whom the assessment is paid. If so requested, he shall give receipt for the payment.

(“*Receipt of Assessment*” added 2-27-1969 by O-9976 N.S.)

§61.0721 List of Unpaid Assessments

After the expiration of thirty (30) days from the date of recording the assessment, the City Engineer shall make a complete list of all assessments unpaid and the amounts unpaid, except assessments upon public property.

All unpaid assessments upon public property shall be collected pursuant to this Ordinance, but if the property is not in use in the performance of a public function, the lien of the assessment may be foreclosed in the mode provided for foreclosure of assessments in Part 5, Chapter 11 of the Improvement Act of 1911.

(“*List of Unpaid Assessments*” added 2-27-1969 by O-9976 N.S.)

B. Bonds**§61.0730 Preparation**

The list of unpaid assessments shall be certified and filed with the City Treasurer. Upon the filing of the list, the City Treasurer shall make out and sign a separate bond representing upon each lot or parcel of land on the list the total amount of the unpaid assessment against it as shown on the list.

(“*Preparation*” added 2-27-1969 by O-9976 N.S.)

§61.0731 Sale

The Council shall sell the bonds for cash upon such terms and conditions as the Council may specify.

(“Sale” added 2-27-1969 by O-9976 N.S.)

§61.0732 Notice Inviting Bids

At any time after the assessment is recorded, the Council shall call for sealed bids on the bonds proposed to be issued. Notice inviting bids shall be given by one publication in the City official newspaper at least ten (10) days before the bids are to be opened.

The bonds shall be sold for cash to the highest responsible bidder.
(“Notice Inviting Bids” added 2-27-1969 by O-9976 N.S.)

§61.0733 Maximum Interest

The bonds may be sold at any rate of interest not exceeding that stated in the resolution of intention. The maximum interest rate shall not exceed seven percent (7%) a year.

(“Maximum Interest” added 2-27-1969 by O-9976 N.S.)

§61.0734 Terms of Bonds

The bonds shall extend over a period not to exceed twenty-four years (24 yrs.) from January 2 next succeeding the next September 1 following their date.

(“Terms of Bonds” added 2-27-1969 by O-9976 N.S.)

§61.0735 Issuance of Bonds

Upon the award of the bonds to a purchaser, the Treasurer shall issue bonds representing the liens of the unpaid assessments as shown on the list and bearing interest at the rate fixed by the Council.

(“Issuance of Bonds” added 2-27-1969 by O-9976 N.S.)

§61.0736 Delivery of Bonds

The Treasurer shall deliver the bonds to the purchaser upon receiving the purchase price bid. The purchase price shall be deposited in the acquisition and improvement fund of the district.

(“*Delivery of Bonds*” added 2-27-1969 by O-9976 N.S.)

§61.0737 Provisions Applicable

Except as otherwise provided in this Ordinance, bonds to be issued pursuant to this chapter shall be issued pursuant to Part 5 of The Improvement Act of 1911. Except as modified by this Ordinance, the provisions of that Part are adopted for the issuance, collection, and enforcement of bonds issued pursuant to this Ordinance, and the provisions of that Part apply to bonds issued pursuant to this Ordinance.

(“*Provisions Applicable*” added 2-27-1969 by O-9976 N.S.)

§61.0738 Date of Bonds

The date of the bonds shall be the date selected and specified for that purpose by the Council in the resolution calling for sealed bids upon the bonds. The date shall be a date between the date of recordation of the assessment and the date of delivery of the bonds to the purchaser thereof. The bonds shall bear interest from their date.

(“*Date of Bonds*” added 2-27-1969 by O-9976 N.S.)

§61.0739 Right to Issue

Where an action or proceeding is heretofore or hereafter brought to set aside, cancel, avoid, annul, or correct any assessment or reassessment, or to review any of the proceedings, acts or determinations pursuant to this Ordinance, or to question the validity or enjoin the collection of any assessment or reassessment or to enjoin the issuance of bonds to represent any assessment or reassessment, said action or proceeding being brought after recordation of the assessment or reassessment but before the sale and award of the bonds, the Council may issue and sell said bonds unless prevented by order of court and may, in its discretion, order: (1) that the bonds be dated and bear interest as provided in Section 61.0738, or (2) that the bonds be dated and bear interest from such date as may be specified by the Council, or (3) that notice of the assessment or reassessment be refiled in the office of the County Recorder, in which case the time of recording as used in this Ordinance shall be the time of refiling such notice instead of the time of filing the original notice with the County Recorder.

(“*Right to Issue*” added 2-27-1969 by O-9976 N.S.)

§61.0740 Form of Bonds

The bonds shall be substantially in the following form:

Park District No. _____
(Number of District)
of The City of San Diego.

IMPROVEMENT BOND

\$ _____ NO. _____

Under and by virtue of San Diego Park District Procedural Ordinance of 1969, Divisions 6 and 7, Article 1, Chapter 6 of the San Diego Municipal Code, I, out of the fund for the above- designated Park District No. _____ of the City of San Diego bonds, will pay to _____, or order, (or bearer,) the sum of \$ _____, with interest at the rate of _____ percent per annum, all as is hereinafter specified, and at the office of the Treasurer of The City of San Diego, State of California.

This bond is issued to pay the cost of the acquisition and improvement of certain park and recreation lands in the City of San Diego as the same is more fully described in assessment number _____ issued by the City Engineer of said City and recorded in his office. Its amount is the amount assessed in said assessment against the lot or parcel of land numbered therein, and in the diagram attached thereto, as number _____, and which now remains unpaid, and constitutes a lien upon the property affected thereby, as the same is described herein, and in said recorded assessment with its diagram, to wit: The lot or parcel of land in said City of San Diego, County of San Diego, State of California, described as follows: _____
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This bond is payable exclusively from said fund, and neither the City nor any officer thereof is to be holden for payment otherwise of its principal or interest. The term of this bond is _____ years from the Second day of January next succeeding the next _____ following its date, and at the expiration of said time the whole sum then unpaid shall be due and payable; but on the second day of January of each year, following the next _____ after its date, an even annual proportion of its whole amount is due and payable, upon presentation of the coupon therefor, until the whole is paid, with all accrued interest at the rate of _____ per centum per annum.

The interest is payable semi-annually, to wit: On the second days of January and of July in each year hereafter, upon presentation of the coupons therefor, hereto attached,

the first of which is for the interest from date to the next second day of and thereafter the interest coupons are for semi-annual interest.

This bond may be redeemed by the owner or any person interested in any lot or parcel of land described herein, in the manner provided in said law, at any time before maturity, and before commencement of proceedings for sale, upon payment to the Treasurer, for the holder of this bond, of the amount then unpaid on the principal thereof, with interest thereon calculated up to the due date of the next maturing interest coupon, and all penalties accrued and unpaid.

Should default be made in the annual payment upon the principal, or in any payment of interest from the owner of said lot or parcel of land, or any one in his behalf, the holder of this bond is entitled on or after the second day of January or July, as the case may be, following such default to declare the whole unpaid amount to be due and payable, and to have said lot or parcel of land advertised and sold forthwith, in the manner provided by law; provided, however, that any bond may be reinstated after such default in the manner provided in said law. In case of such default there shall be immediately added to such defaulted amount one percent (1%) of the amount thereof, and on the first day of each month following such default there shall be added a further penalty of one percent (1%) of such defaulted amount. The one percent (1%) penalty first imposed and all subsequent penalties shall be paid to the holder of the bond along with and as a part of such defaulted payment.

At said City of San Diego, this _____ day of _____, in the year one thousand nine hundred and _____.

Treasurer of The City of San Diego
(*"Form of Bonds"* added 2-27-1969 by O-9976 N.S.)

§61.0741 Redemption Premium

The Council may elect in the resolution of intention to have the redemption provisions of said bond provide a premium of five percent (5%) of the unmatured principal. In such case the words "together with a premium of five percent (5%) of said unmatured premium" shall be added after the redemption clause in the bond form.

(*"Redemption Premium"* added 2-27-1969 by O-9976 N.S.)

C. Acquisition and Improvement**§61.0750 Disposition of Money**

From time to time the City Engineer shall pay to the Treasurer all money collected by him on account of any assessment levied pursuant to this Ordinance.

(“Disposition of Money” added 2-27-1969 by O-9976 N.S.)

§61.0751 Same

On receipt of the money the Treasurer shall place it in a special fund, designated the acquisition and improvement fund of the park district for which the assessments were levied. All proceeds of any bonds issued pursuant to this Ordinance shall also be placed in the special fund.

(“Same” added 2-27-1969 by O-9976 N.S.)

§61.0752 Payment for Condemned Property

As soon as there is sufficient money from bond sale in the special fund devoted to the proposed acquisition and improvement to pay the amounts awarded to the defendants by the interlocutory judgment in the condemnation action, the amounts shall be paid to the parties entitled to them or into court for their benefit. Said payment shall be made within one (1) year after final judgment.

(“Payment for Condemned Property” added 2-27-1969 by O-9976 N.S.)

§61.0753 Payment for Purchased Property

If any property is being acquired by private purchase, the amounts fixed by the contract of purchase shall be paid to the parties entitled to them upon delivery to the City of a good and sufficient deed conveying to the City the property or the interest in property to be acquired when there is sufficient money from bond sales in the special fund.

(“Payment for Purchased Property” added 2-27-1969 by O-9976 N.S.)

§61.0754 Final Judgment

When satisfactory proof is made to the court of payment of the amounts awarded by the interlocutory judgment to the respective parties entitled to them, or into court for their benefit, the court shall direct the interlocutory judgment to be satisfied, and shall

make and enter a final judgment condemning the land described in the complaint to the use of the plaintiff for the purposes specified in the complaint.

(“*Final Judgment*” added 2-27-1969 by O-9976 N.S.)

§61.0755 Contract for Improvements

If the proceedings provide for any improvements to be constructed, contracts for the construction of the improvements shall be let by the Council in the same manner and with the same faithful performance or labor and material bonds as is provided by law for contracts payable from the General Fund of the City. The contractor shall be paid from the special district fund.

(“*Contract for Improvements*” added 2-27-1969 by O-9976 N.S.)

§61.0756 Deficiency in Special Fund

If there is a deficiency in the special fund for the improvement, the Council may provide for the deficiency by an appropriation out of the General Fund, or by ordering a supplementary assessment to be made by the City Engineer upon the property in the district in the same manner and form, and subject to the same procedure as the original assessment.

(“*Deficiency in Special Fund*” added 2-27-1969 by O-9976 N.S.)

§61.0757 Same: Advancement

At any time either before or after the amount required for the acquisition of the property to be acquired has been fixed by interlocutory judgment or by contract, the Council may advance from the General Fund of the City or out of any other available funds such amount as may be necessary to acquire such property or any part thereof and may use such money to acquire such property or part thereof under the contract or to satisfy the interlocutory judgment as to such property or part thereof, and may also make such an advance to pay the cost of making the improvements on any property so acquired. Following the recordation of the assessment, any such advance shall be repaid from the first moneys available from cash collections of assessments or sale of bonds or both.

(“*Same: Advancement*” added 2-27-1969 by O-9976 N.S.)

D. Reassessment**§61.0760 Events Requiring Reassessment**

A reassessment shall be issued in any of the following events:

- (a) When an assessment made, issued, or filed in the office of the Clerk, or any bonds issued to represent the amounts of any such assessment, have been set aside by a court of competent jurisdiction, or when the court has refused to enforce an assessment or has decreed any such bonds not to constitute or represent valid and subsisting liens against the lots or parcels of land upon which the assessments represented by them have been levied.
- (b) If for any reason the assessments or bonds, or both, are not effective and the curative and waiver provisions of this Ordinance or any curative act passed by the Legislature in relation to them fail to make them valid and enforceable.
- (c) Upon the initiative of the Council if it is of the opinion that all or any part of the assessments or bonds are not enforceable.

(“Events Requiring Reassessment” added 2-27-1969 by O-9976 N.S.)

§61.0761 Scope

It is the intent of this part to make the cost and expense of the acquisition and improvement made, or attempted to be made, through an attempted compliance with this Ordinance payable by the real property benefited by the acquisition and improvement by making a reassessment for that purpose. The power of reassessment embraces both a full and partial reassessment, and is not exhausted by a single attempted exercise of the power.

(“Scope” added 2-27-1969 by O-9976 N.S.)

§61.0762 Circumstances Requiring Reassessment

Whenever the owner or holder of any bonds issued to represent or to be secured by assessments requests the Council to order a reassessment and the Council is of the opinion that such bonds are not enforceable, it shall order the making and issuing of a reassessment covering only the assessments represented by, or securing the bonds owned or held by, the petitioner.

(“Circumstances Requiring Reassessment” added 2-27-1969 by O-9976 N.S.)

§61.0763 Same

If in any suit involving the validity of the obligation of any bond or assessment a court of competent jurisdiction for any reason holds the lien of the assessment or bond to be unenforceable, the court in and by its decree shall direct the making of a reassessment to cover the assessments involved in the suit.

(“*Same*” added 2-27-1969 by O-9976 N.S.)

§61.0764 Same

If in any suit to set aside the lien of any assessment or of any bond representing any assessment, or in any suit to quiet title against the lien of any such assessment or bond, or in any suit to enjoin the making, filing, confirmation, or issuance of any assessment or bond to pay for the cost and expenses of any acquisition and improvement pursuant to this Ordinance, a court of competent jurisdiction in its judgment decrees such assessments or bonds to be void or unenforceable or enjoins the making, filing, issuance, or confirmation of any such assessment or bond, the court in and by its decree shall direct the making of a reassessment to cover the assessments involved in the suit.

(“*Same*” added 2-27-1969 by O-9976 N.S.)

§61.0765 Same

If in any suit contesting the validity and legal force and effect of a sale to foreclose the lien of any assessment or bond a court of competent jurisdiction decrees the sale to be void or unenforceable for any reason, the court in and by its decree shall direct the making of a reassessment to cover the assessments involved in the suit.

(“*Same*” added 2-27-1969 by O-9976 N.S.)

§61.0766 Decree

If a reassessment is directed by a decree of court or by an order of the Council, the City Engineer shall proceed to make a reassessment.

(“*Decree*” added 2-27-1969 by O-9976 N.S.)

§61.0768 Same

If the reassessment is a partial one only, it is not necessary for the diagram to show any lots other than those covered by the partial reassessment. If it is a full reassessment, the City Engineer shall prepare and file with the reassessment a

diagram showing the lots or parcels of land deemed by him to be benefited by the improvement.

(“*Same*” added 2-27-1969 by O-9976 N.S.)

§61.0769 Amount and Basis

The reassessment shall assess upon and against each of the lots or parcels of land contained in it an amount determined as follows:

- (a) The benefits derived, or to be derived, by each of the lots or parcels of land from the acquisition and improvement estimated as of the date of the filing in the Clerk’s office of the original assessment shall first be listed.
- (b) Interest shall be added to amounts determined pursuant to (a) from the date of recording of the original assessment at the rate of seven percent (7%) a year.
(“*Amount and Basis*” added 2-27-1969 by O-9976 N.S.)

§61.0770 Limitation

The total of the reassessment, exclusive of interest, shall not exceed the cost and expense of the acquisition and improvement.

(“*Limitation*” added 2-27-1969 by O-9976 N.S.)

§61.0771 Form

The reassessment need not be in any prescribed form. It shall:

- (a) Refer to the original assessment and set forth the date it was filed.
- (b) State that it is made pursuant to the order of the Council or decree of court, as the case may be.
- (c) Be accompanied by a diagram showing the lots or parcels of land to be reassessed and their relation to the improvement.
(“*Form*” added 2-27-1969 by O-9976 N.S.)

§61.0772 Presentation to Council

The reassessment shall be presented to the council which shall fix a time for hearing. The hearing shall be at least twenty (20) days after the presentation of the reassessment.

(“*Presentation to Council*” added 2-27-1969 by O-9976 N.S.)

§61.0773 Notice

The Clerk shall advertise the time of hearing by publishing a notice in the newspaper in which the resolution of intention for the acquisition and improvement was published unless the Council directs publication in some other newspaper. The notice shall be published once, the publication being at least ten (10) days prior to the date of the hearing. If the reassessment is to be against the property in a district, this fact shall be set forth and the reassessment diagram referred to for particulars.

(“*Notice*” added 2-27-1969 by O-9976 N.S.)

§61.0774 Hearing

At the time fixed for the hearing or at any time to which the hearing is adjourned, the Council shall consider the objections to the reassessment and may informally direct the revision, correction, and modification of the reassessment in such manner as is most equitable to apportion to each lot or parcel of land benefited the amount of the actual benefits derived from the acquisition and improvement.

(“*Hearing*” added 2-27-1969 by O-9976 N.S.)

§61.0775 Confirmation

When the reassessment is revised, corrected, or modified to comply with its judgment, the Council shall pass a resolution confirming the reassessment.
(“*Confirmation*” added 2-27-1969 by O-9976 N.S.)

§61.0776 Certification

The Clerk shall certify at the end of the reassessment that it is the reassessment approved by the Council.

(“*Certification*” added 2-27-1969 by O-9976 N.S.)

§61.0777 Recordation

The City Engineer shall record the reassessment with the Clerk's certificate.

The City Engineer shall note opposite the several assessments in the original assessment that have been displaced by the reassessment the fact that the reassessment has been made giving its date, and shall credit upon the reassessment all payments made upon the original assessment or upon the bonds issued to represent the original assessment, and interest on the payments at the rate of seven percent (7%) a year from the date of the payments.

(*"Recordation"* added 2-27-1969 by O-9976 N.S.)

§61.0778 Collection

The reassessment shall be collected, paid, and enforced in the same manner as an original assessment, and shall have the same weight in evidence.

(*"Collection"* added 2-27-1969 by O-9976 N.S.)

§61.0779 Bonds

If bonds were issued under or upon the security of the original assessment, they shall issue upon the reassessment for the sum reassessed against the lots or parcel of land covered by it.

(*"Bonds"* added 2-27-1969 by O-9976 N.S.)

§61.0780 Cancellation

When the reassessment is recorded, the original assessment shall be canceled by the City Engineer so far as it affects the particular assessments involved. New bonds shall not be issued until the original bonds are delivered up to the Treasurer who shall cancel them. The lien of the reassessment shall hold its relative rank as to other special assessment liens as of the date of filing of the original assessment.

(*"Cancellation"* added 2-27-1969 by O-9976 N.S.)

E. Taxation**§61.0785 Annual Estimate of Expenditures**

Annually on or before June 30, the Council shall prepare an estimate of the expenditures required for the maintenance and operation of the park lands under its charge for the ensuing fiscal year.

(“*Annual Estimate of Expenditures*” added 2-27-1969 by O-9976 N.S.)

§61.0786 Levy

At the time for levying general taxes, the Council shall levy and collect upon and against all of the taxable land and improvements within the district a special ad valorem tax sufficient to raise the sum of money estimated as required.

(“*Levy*” added 2-27-1969 by O-9976 N.S.)

§61.0787 Collection

The special tax shall be levied and collected at the same time, in the same manner, by the same officers, and with the same interest and penalties as general taxes levied by the Council.

(“*Collection*” added 2-27-1969 by O-9976 N.S.)

§61.0788 Proceeds

The proceeds of the tax levied for maintenance and operation shall be placed in the district maintenance and operation fund and expended only for the maintenance and operation of the park lands.

(“*Proceeds*” added 2-27-1969 by O-9976 N.S.)

F. Miscellaneous**§61.0790 Dedication**

All property acquired for park and recreation purposes pursuant to this Ordinance shall be formally dedicated in perpetuity by ordinance of the City Council for such purposes. The City is in no way obligated to expend public funds to develop or maintain said property.

(“*Dedication*” added 2-27-1969 by O-9976 N.S.)

§61.0791 Lease — Franchise

Any lease or franchise for recreation facilities on lands acquired pursuant to this Ordinance shall first be submitted to the district advisory board and revenue realized from said lease or franchise shall be used for the improvement and maintenance of said lands.

(“*Lease — Franchise*” added 2-27-1969 by O-9976 N.S.)

§61.0792 Title

All real property shall be acquired or condemned in the name of the City, and title to such property shall be in the City.

(“*Title*” added 2-27-1969 by O-9976 N.S.)

§61.0793 Lands under Contract

Whenever under this part an assessment may be levied, either in connection with the original formation of the district or subsequent thereto, for the purpose of acquiring land for the district, the lands to be acquired may include lands as to which the City has previously entered into a contract to purchase, whether or not the title to said lands has already passed to the City under such contract, and the proceeds of such assessment may be used to pay all or any part of the unpaid balance of the purchase price.

(“*Lands under Contract*” added 2-27-1969 by O-9976 N.S.)

§61.0794 City Lands Included

The Council may, at any time after the filing of the petition but before the adoption of the resolution of intention, by resolution declare that certain available City-owned lands shall for all purposes be held used and treated the same as lands acquired from the acquisition and improvement fund of the district. The resolution shall describe the City-owned lands to be so held, used and treated, and shall state the amount of compensation, if any, to be paid to the City therefor from said fund. If such resolution is adopted, the resolution of intention, in addition to the other matters required by this Ordinance shall refer to the resolution, shall contain a general description of such City-owned lands, and shall state the amount of compensation as provided in the resolution.

(“*City Lands Included*” added 2-27-1969 by O-9976 N.S.)

§61.0795 Advisory Board

At its discretion the Council may by ordinance provide for the appointment, removal, qualifications, terms of office, and number of members of a park district advisory board of a district formed pursuant to this Ordinance.

(“*Advisory Board*” added 2-27-1969 by O-9976 N.S.)

§61.0796 Surplus

After completion of the acquisition and improvement and the payment of all claims from the improvement fund, the Council shall determine the amount of the surplus remaining, if any, in the acquisition and improvement fund by reason of the assessment and any supplemental assessment levied for such acquisition and improvement. Said surplus shall be used as provided for in Sections 10142, 10427.1 and 10427.5 of the Municipal Improvement Act of 1913, and said provisions are incorporated herein and made a part hereof by reference.

(“*Surplus*” added 2-27-1969 by O-9976 N.S.)