435.44 SIDEWALK IMPROVEMENT DISTRICTS; COSTS SPLIT BY BENEFIT.

Subdivision 1. **Authorized.** Any municipality may, by ordinance, establish sidewalk improvement districts within a municipality, and have authority to defray all or part of the total costs of sidewalk construction and repair by district benefits and apportioning the district's cost to all of the parcels located in the district on a direct or indirect benefit basis.

Subd. 2. **For safety.** The governing body of any municipality may establish sidewalk districts on the basis that all areas within each district have safe pedestrian walkways to and from schools and school bus stops, public transportation facilities, and other services to the neighborhood and community.

Subd. 3. **Uniformity; wide sidewalks; indirect benefit.** The total costs of sidewalk district improvements may be apportioned and assessed to all parcels or tracts of land located in the established assessment district on a uniform basis as to each classification of real estate. Where sidewalk widths are wider than the standard width of the district, the additional costs may be assessed as a direct benefit to the abutting property. An indirect district benefit assessment may involve all parcels or tracts of land located in the assessment district without regard to location of sidewalks, as it is deemed that all parcels or tracts of land within the assessment district benefit equally.

Subd. 4. **Up to five years.** The governing body may assess the costs on all district sidewalk improvements up to a maximum of five years on equal annual installments, plus interest on the unpaid balance.

History: *1974 c 59 s 1*