67.10 Sidewalks; failure of abutting owner; assessment; collection.

Sec. 10. If the owner or occupant of a lot or premises fails to construct or maintain a sidewalk, to keep the sidewalk in repair, to remove the snow, ice, and filth from the sidewalk, or to remove and keep the sidewalk free from obstructions, encroachments, incumbrances, or other nuisances, as required under section 8 or 9 of this chapter, or to perform any other duty required by the council in respect to a sidewalk, the council may cause the work to be done at the expense of the owner or occupant, and may cause the amount of the expenses incurred, together with a penalty of 10% to be levied by them as a special assessment upon the lot or premises adjacent to and abutting upon the sidewalk. The special assessment is subject to review after proper notice has been given as in all other cases of special assessments provided for by law. When confirmed, the assessment shall be a lien upon the lot or premises the same as other special assessments, and the council shall order the treasurer of the village to spread the amount, together with the penalty, upon the roll as a special assessment upon the lot or premises. The assessment shall be collected in the same manner as other village taxes. The village may instead collect the amount, together with the penalty in a civil action, together with costs of suit.