

You Get What You Pay For: Special Assessments Fund Public Improvements

by Lynda E. Thomsen,
Attorney, Kalamazoo



At one time or another, every township board is approached by residents asking for a new service or public improvement. Often, the biggest hurdle to providing more government services is finding money to pay the costs. Special-voted millages are fine for township-wide services, if the voters will approve them. However, if there is a need for a service or improvement that only benefits property in a specific area or section of the township, special assessments may be a better option.

Simply put, a special assessment is a charge imposed on real property to pay costs of a specific service or public improvement. Only property that has a special benefit from a project can be specially assessed. Part or all of the project costs can be paid by special assessment, with the balance from the general fund, user charges, grants or other sources. Special assessments can be used along with fees for services or general fund revenues to help defray the costs of many of the services that township residents want and need. When residents approach the board seeking an improvement or new service, the board may—but is not required to—consider using special assessments to offset most, and in some cases all, of the project costs.

The Michigan Legislature has established the procedure that boards must follow to specially assess property and has defined the types of projects that can be paid for by special assessment. Specially assessing real property is a complicated process. However, it is one of the best ways to ensure that the property owners who benefit from a special project share in the cost.

What is a Special Assessment?

According to the Michigan Supreme Court, “the words ‘special assessments’ refer to pecuniary exactions made by the government for a special purpose or local improvement, apportioned according to the benefits received.” (*Wikman vs. Novi*, 413 Mich 617 (1982)) Special assessments have been used for many years to raise money to construct and maintain local improvements such as water and sewer mains, street improvements, and sidewalks. In recent years, the Legislature has expanded townships’ special assessment powers to encompass financing for police and fire protection, garbage collection, recycling services, weed control in lakes, and similar ongoing programs. Many townships specially assess property for street lighting costs; ambulance and emergency services can also be included as part of the costs of fire department services for which a special assessment can be imposed.

Generally, special assessments do not apply to all the real property in a township, but only to those properties that receive a special benefit from a service or improvement. Technically, special benefit must take the form of an increase in market value that results from the project. A special benefit can result from paving the road that passes in front of property, the streetlight installed along the roadway, or the availability of a public water or sewer line for connection. In a few situations, such as police and fire special assessments, these assessments are imposed like a millage on taxable value, though that is the statutory exception to the general rule. (It is important to note that special assessments for police and fire protection under Public Act 33 of 1951 differ in several significant ways from other special assessments, and townships should refer to the statute for specific details.)

Special assessments are not property taxes and therefore are not subject to the Headlee Amendment. Unlike property taxes, special assessments are not subject to rollback and do not require a vote of the electors. However, special assessments are generally billed on a property tax bill, which simplifies collection of funds. Special assessments also are not user fees, as they are imposed in advance of the construction of an improvement or provision

of a service, as a means of paying for part—or all—of the project.

To impose a special assessment on property, the township board creates a special assessment district. Within this district, costs are assessed to each parcel of property that benefits “specially” from the project. Costs assessed against each parcel must be proportionate to the benefit that property will receive. For example, if a township board decides to undertake a project to control aquatic weeds in a lake, the special assessment district would typically include all property with lake frontage and any land that has lake-access rights. Charges imposed might be lower on those parcels in the district that have access without frontage, or some other method of allocating the costs of the weed control project might be chosen.

Some projects would not be possible for townships to undertake without special assessments. In particular, townships are not allowed to spend public money to improve, repair or maintain private roads—that would be a gift of public money to a private interest. However, a special assessment allows a township to, in effect, pay the costs of a private road project up-front, and then be guaranteed complete repayment of all the costs by those properties benefited. A board could also bill and collect special assessments prior to conducting the project. Public Act 188 of 1954 specifically authorizes a township to conduct a private road project through a special assessment.

Enabling Legislation Details Procedures

If a township board decides to exercise its special assessment authority, it must abide by the provisions of the specific statute authorizing a special assessment for the specific project under consideration. For instance, Public Act 188 of 1954 (MCL 41.721, *et seq*) includes a long list of projects that may be financed in part or in whole by special assessments: storm and



**Careful review
of the statutes
is important
from the outset
of any special
assessment
project.**

sanitary sewers, water mains, public and private roads, public parks, elevated foot bridges, garbage and rubbish collection, bicycle paths, lighting systems, sidewalks, trees, aquatic weeds and plants, and erosion control structures.

Follow the law carefully—PA 188 permits special assessments for *aquatic weed control*, but not for general weed control. Obviously, careful review of the statutes is important from the outset of any special assessment project.

Other permissible special assessments are authorized by the following:

- **PA 67 of 1921 (MCL 41.288).** Authorizes townships to install or repair sidewalks along the sides of highways and install elevated structures for foot travel over highways in the township.
- **PA 33 of 1951 (MCL 41.801, *et seq*).** Authorizes townships, individually or jointly with other townships, cities or villages, to purchase, house or operate police or fire equipment.
- **PA 246 of 1931 (MCL 41.271, *et seq*).** Authorizes townships and/or road commissions to construct and maintain sidewalks, bridges and streetlights in unincorporated areas. Care should be taken in specially assessing under this act, which provides only minimal procedural information. When possible, use the procedures of PA 188 for this type of improvement, or consult your county road commission to see whether it will handle the process under its statutory authority.
- **PA 116 of 1923, as amended (MCL 41.411, *et seq*).** Authorizes townships or incorporated villages to establish special assessment districts for bridges over water-

continued ▶

continued from page 11

ways, street improvements, dust control, storm sewers, destroying weeds, street markers and lighting, contracting for public transportation and police protection, establishing and maintaining garbage and mixed refuse collection or disposal systems, sewers, sidewalks, waterworks, fire apparatus and equipment, housing for fire apparatus or equipment, water mains, tree trimming and spraying, soil and beach erosion control, sea walls, breakwaters, retaining walls, and swimmer's itch control. This statute is unique in requiring a petition to be signed by record owners of not less than 51 percent of the property in the special assessment district before it can be used as the statutory basis for a special assessment.

All special assessments must adhere to the following statutes' requirements:

- **PA 162 of 1962 (MCL 211.741, et seq).** Requires notice to be provided to all property owners and parties with a claim in property to be assessed whose names appear on the last ad valorem tax roll that has been reviewed by the local board of review and supplemented by name and address changes. The notice must be sent by first-class mail prior to each hearing.
- **PA 267 of 1976 (MCL 15.261, et seq).** Requires townships to comply with the Open Meetings Act's notice and meeting requirements throughout the special assessment process.
- **PA 64 of 1988 (MCL 211.744).** Requires local governments to notify property owners of their right to protest and appeal a special assessment.
- **PA 65 of 1988 (MCL 205.735).** Specifies that property owners must first protest a special assessment at the public hearing held to confirm the roll before appealing to the Michigan Tax Tribunal.

It is important that special assessment notices conform to the specific laws that apply to them. Failure to follow the statutory requirements may make a special assessment voidable if it is challenged in the Michigan Tax Tribunal. For example, when a special assessment district is created for police or fire protection under PA 33, a referendum right is available to property owners (See MCL 41.801, et seq). Notice of that right must be provided as part of the process. The referendum right

does not, however, exist for other kinds of special assessments.

Fortunately, the most frequently used special assessment statute—PA 188—permits a township board to correct any procedural errors by redoing the procedure *from the stage where the error was made*. While it is never fun to “do over” any part of a special assessment process, this provision in the law is very important, as it permits a project to go forward without requiring the whole process to begin again if an error was made partway through.

Starting the Process

If residents express interest in a project or improvement, the board can best measure the interest level by suggesting that supporters circulate a petition. When the petition is filed with the township clerk, the board can review it and gauge the amount of support for the project.

PA 142 of 1998 established a standard petition form that Michigan citizens must use to propose a constitutional amendment, initiate legislation or nominate a person for office. However, these petition form requirements do not apply to special assessments, since a signer of a special assessment petition must be a property owner in the district—not necessarily an elector. (*Townships may contact MTA for a sample special assessment petition form. Call (517) 321-6467, or download a sample at www.michigantownships.org. Click on “At Your Service,” then “Township Topics” and “Sample Documents.”*)

When informal petitions are submitted, the township board may use those petitions to gauge public support for a project. Board members are likely to hear from residents directly about their interest in—or opposition to—a project. If the board chooses to do so, an informal public hearing may also be conducted to better gauge support for a project before money is spent to pursue plans, estimates of project costs and the statutory hearing process. Remember, the board is under no obligation to establish a special assessment district, and should weigh all options and information before coming to a decision.

Under current statutes, petitions are almost never required to start the special assessment process, but they can become necessary if written objections are filed by

a number of property owners. PA 188 states that if the owners of more than 20 percent of the property in a proposed special assessment district file written objections with the township clerk at or before the first public hearing, the township board cannot proceed until petitions supporting the project—signed by the owners of more than 50 percent of the property in the proposed district—have been filed.

If it becomes necessary to decide whether sufficient written objections have been filed, or the board determines that enough written objections have been filed and formal petitions will be necessary, officials should work with the township's engineer and attorney to review the documents.

Although the statutes do not require a specific form for written objections or for petitions for special assessments, both must contain the signature of every record owner of property for that parcel to be counted on the petition or written objection. A record owner is a person or other legal entity that has the most recent fee title or land contract purchaser's interest, as shown by the register of deeds' records.

As a practical matter, a township board may wish to proceed cautiously in any potential special assessment if a substantial number of written objections have been filed—even if they don't represent more than 20 percent of the proposed district or if every owner of each parcel has not signed the objections. A township board is not required to undertake any project, or to specially assess for any improvement or service that someone requests. A significant amount of opposition to a proposal for a special assessment may be an indication that project support is marginal.

Once officials agree there is significant support for a project, the board should consider holding an informational meeting before beginning the formal special assessment procedure. Special assessment projects can be very expensive and complex, and the meeting can help residents understand project plans and costs.

A Multi-Step Process

Once a township board decides to proceed with a special assessment, certain steps must be meticulously followed. The following procedures apply to special

**Some projects
would not be
possible for
townships to
undertake
without special
assessments.**



assessments authorized under PA 188, the special assessment statute most generally applicable in townships. The procedural requirements of other statutes vary slightly and must be carefully reviewed and followed. The required steps to establish a special assessment district under PA 188 are:

(1) Prepare plans showing the improvement, its location, all cost estimates, and a map of the proposed special assessment district. Typically, the township engineer prepares the tentative description of the proposed district and an estimate of the plan's construction costs. The board should add estimated administrative, publication and legal costs the township could incur in setting up the special assessment and paying for the project. This can include costs incurred during the special assessment levy and for as long as any special assessment bonds are outstanding.

(2) File the map, plans and cost estimates with the township clerk.

(3) Arrange for the first public hearing, which is held to establish the special assessment district. Adopt a resolution setting the time and date of the meeting at which the public hearing will be held, and directing the clerk to provide the notices required by law.

(4) At least 10 days before the meeting at which the first public hearing will be held, send a notice of the hearing by first-class mail to each owner of property to be assessed. (MCL 211.741(1)) For purposes of the notices, the owners are determined from the most recent assessment roll.

(5) Publish twice in a newspaper of general circulation in the township a notice of the meeting at which the first public hearing will be held. The first publication must

be at least 10 days before the meeting. (MCL 41.724a)

(6.) At the meeting, conduct the first public hearing to discuss creating the special assessment district, what the project will entail and estimated costs. The first public hearing allows in-

terested persons to state support for or objections to the project, proposed district and/or cost estimates.

Don't be surprised if the people are most interested in knowing what they will have to pay for the project. It is a good idea to have an estimate of the cost to each property owner, even though it is not required at the first public hearing.

(7) If the board decides to proceed, it must adopt a resolution to create the special assessment district and direct the township supervisor to prepare a special assessment roll.

(8) The supervisor should prepare the special assessment roll and file it with the clerk. The special assessment roll lists all the parcels in the special assessment district and shows the amount of money each parcel is to be specially assessed.

The township board then adopts a resolution setting the time, date and place of the second public hearing to confirm the roll, and directing the clerk to provide the required notices.

(9) At least 10 days before the second public hearing, send a notice of the hearing by first-class mail to each owner of property to be assessed. (MCL 211.741(1))

(10) Publish twice in a newspaper of general circulation in the township a notice of the second public hearing. The first publication must be at least 10 days before the hearing.

(11) At the meeting, conduct the second public hearing to consider the special assessment roll. The primary purpose of the second hearing is to allow the township board to hear objections to the assessments to be levied and correct any errors on the roll.

(12) After the public hearing has been closed, the township board confirms by resolution the special assessment roll as submitted, or with modifications, and specifies payment details. A resolution confirming the special assessment roll sets out the dates the payments will be billed, due dates, interest rate on delinquent payments, and whether the special assessments are payable in installments, and if they are, what interest rate applies to unpaid balances.

These 12 steps are relatively straightforward, and the process to establish a special assessment frequently goes smoothly. To help ensure success and compliance with the law, follow these additional guidelines:

- Make an affidavit of mailing for the notices sent to everyone in the special assessment district, and keep it along with proof that the hearing notices were published as required by statute.

- Make sure the hearing notices include the following points: (1) date, time and location of hearing; (2) notice that the plans, cost estimates, petitions and special assessment roll are on file at the clerk's office and available for public examination; and (3) a statement that property owners and parties with an interest in property to be assessed or an agent for the party must appear and protest at the hearing to be eligible to appeal the amount of the special assessment to the Michigan Tax Tribunal, including details about the appeal process as required in MCL 211.74.

- Ask the township engineer and attorney to attend the hearings, if possible. They can help answer questions about special assessment districts in general and the township's specific project.

- Keep a record of everyone who attends the public hearings, and make sure that the minutes of the hearings reflect all comments made by everyone in attendance.

- Be aware that the township board can make the special assessment district smaller or reduce the total amount of a special assessment after the process begins without holding another public hearing. However, increasing the district's area or the total amount of the special assessment roll requires the board to send notice to all residents affected by the assessment and schedule, notice and hold another public hearing.

continued ▶

continued from page 13

Costs assessed against each parcel must be proportionate to the benefit that property will receive.



- Keep in mind that special assessments are not subject to citizen vote or the vote of residents at the public hearing. The township board decides to establish a special assessment district after considering all comments, and written objections or support received. One exception is a special assessment for police or fire protection, which is subject to a possible referendum at project inception.

- Once the special assessment hearing is closed, additional comments or objections are not considered.

- The special assessment roll, listing all parcels in the special assessment district and amount of money each parcel is to be specially assessed, is considered final when it is confirmed by township board resolution. It can only be challenged by appeal within 30 days to the Michigan Tax Tribunal. Unless the Tribunal orders changes after an appeal, the special assessment roll should not be changed after it has been confirmed, unless the township board holds another public hearing preceded by notices. The one statutory exception to this is for a parcel that is divided after a special assessment is imposed. The special assessment can be divided by the township board, with notices sent to the owners of the affected parcels.

Defining the Special Assessment District

In some situations, defining the boundaries of a special assessment district can be very simple. For instance, if fire protection is provided by contract to a specified township area, all property receiving the service would be included in the special assessment district. However, where street light-

ing is provided, the township board has to decide the size of the district benefiting specially from the lights.

It is best to start with a large district for the first public hearing. If it appears that the size should be reduced, the township board can do so after the

hearing. If the district size must be increased after the first public hearing, notice must be provided to the additional property owners, and another public hearing must be held.

Fairly Apportioning Project Costs

Unlike a property tax, the amount of a special assessment is *not* based on a uniform rate, such as a millage, applied to the value of all the parcels. (There are, however, some exceptions to this rule for police and fire special assessments.) The township board must decide how each parcel benefits from the project. In turn, the amount to be paid by each parcel is set at a level proportionate to the benefit that particular parcel receives. Typical methods used to assess the benefit to a parcel include front footage, per parcel, per acre, per dwelling or a combination of any of those methods. Note that PA 33 special assessments for police and fire protection are currently assessed by an ad valorem millage rate.

In a perfect world, every special assessment would spread the entire cost of an improvement against the real property that benefits from the improvement, in an amount that accurately equates to the value of the benefit received. We know this is not a perfect world, and fortunately, the Michigan Tax Tribunal and the appellate courts agree. Establishing a special assessment district and imposing a special assessment upon real property are legislative determinations of the township board, and as such, they are presumed valid. A strict, dollar-for-dollar equality between the value of the benefit to a parcel from an improvement and the amount of the special assessment imposed upon that parcel is not required by law. The assessment

must only be reasonably proportionate to the benefit.

Township boards should keep the following facts in mind when apportioning special assessment costs:

- *Property exempt from taxation is frequently not exempt from special assessments.* For example, property used for a charitable purpose may be tax-exempt, but property owners may still have to pay special assessments. This varies depending on the statute, so be sure to consult your township attorney whenever you are working on a special assessment.

- *A special benefit might not be directly related to parcel size or frontage, so consider other methods of apportioning costs.* Where sewer or water lines are being constructed, the benefit in a single-family residential area may be set at a uniform amount for each parcel, on the theory that each parcel can connect one dwelling unit to the line and therefore, has the same benefit. This is particularly appropriate where a system of rates is established so that if the property is divided in the future, and additional homes are built, each additional connection to the system is billed and pays an additional charge. Many civil engineers and township attorneys have experience in allocating costs in special assessments, and township boards should work with them on fashioning an equitable system of special assessments and rates to cover project costs.

Recently, lake improvements involving weed control and other issues have become common. With lots that have deeded lake access but no lake frontage, it may be appropriate to include them in the special assessment district, since they benefit from the lake improvement project, but to specially assess them at a lower rate, as their benefit may be less than that received by lakefront property.

For projects such as street lighting, many townships specially assess property within a specified distance of a streetlight, on a per parcel basis.

Police and fire special assessments are an exception to the general rule, as the Legislature has mandated that, in that context, townships must specially assess at a millage rate on taxable value. In September 2005, legislation was introduced to allow per-parcel assessments

under PA 33, but as of press time, it was too early to determine if the legislation would be enacted.

In summary, when deciding how to allocate project costs by special assessment, officials should review the statute under which the board is proceeding, consult with the township engineer and attorney, and develop a system that is equitable and that the public will understand.

■ *The law permits townships to specially assess benefited property for part of project costs, and to establish rates for service or other sources of revenue for the balance.* This can be important if the current special benefit is less than the total cost of a project, which often happens with sewer and water projects where future development may lead to future connections inside—and outside—the special assessment district. In these cases, it may be possible for a township to specially assess for part of the costs and proceed with the project by advancing other costs from the general fund, a township improvement revolving fund or by issuing bonds. Additional costs can be covered by rates for service and/or by connection charges paid by those who build on vacant land and connect to the system.

There are often situations when there is benefit to the general public, in addition to special benefit to property within a special assessment district. For example, when improvements are involved on local roads, some townships cover part of the costs from the township general fund, and specially assess the property along the road for the balance. If the county road commission contributes—as it should—the burden on property owners can be reduced.

Assessments Can be Revised

If project costs exceed estimates, the law permits a township board to reassess the additional expenses, after notices and another public hearing. It is much easier to reduce estimates than increase them, so it is a good idea to estimate costs on the high side before the first public hearing.

If the revenue collected from a special assessment exceeds project costs, the township may retain surpluses of less than 5 percent of the original roll. If there is

more than a 5 percent surplus after all project costs are paid, property owners must be given a refund. Before making a refund, the project and all project costs should be carefully reviewed. Keep in mind that there may be future expenses related to the project, so, in some situations, a fund balance should be retained to cover those costs.

Many townships advance funds for special assessment projects, and sometimes overlook the fact that they are entitled to

be reimbursed for *all* the money paid in advance. It is crucial that careful records be kept of all expenditures, and that they be reimbursed with a maximum of 5 percent annual interest. Whenever a special assessment is being imposed, the township clerk should create a separate file with copies of every document relating to the special assessment, allowing easier review of project history in the event of any future questions.

continued ▶

Who Does What?

The procedure to establish a special assessment can be complicated, and errors or omissions may require the board to redo the proceedings from the last correct step. It is important that each step in the special assessment procedure be completed correctly.

The entire township board is involved in establishing and maintaining a special assessment, so each official must be familiar with his or her responsibilities. The following list summarizes each official's statutory and recommended duties in the special assessment process.

Township Board

- Determines which statute authorizes the special assessment
- Gathers cost projections and plans
- Sets all public hearing dates
- Authorizes the project by resolution
- Confirms the special assessment roll
- Certifies the levy

Supervisor/Assessor

- Verifies the petition and signatures (generally)
- Moderates the public hearing (generally)
- Prepares the special assessment roll, attaches warrant and files with clerk
- Defends an appeal before the Michigan Tax Tribunal

Clerk

- Makes plans and cost estimates available for public viewing
- Publishes the public hearing notices in the newspaper
- Sends the hearing notices by first-class mail to all property owners in the proposed district
- Records the minutes for all related meetings, including public comment at hearings
- Endorses the special assessment roll, following township board confirmation
- Delivers confirmed special assessment roll, with his or her attached certificate, to township treasurer
- Records all expenses attributed to the district
- Files all documents related to the district

Treasurer

- Mails the special assessment bills
- Collects the special assessment levy
- Deposits all special assessment payments
- On September 1 of each year, reports to the township board any past due special assessment installments

continued from page 15

Handling Billing and Payments

Except for police and fire special assessments, special assessments can be billed separately from the township's tax bill, although, for convenience, most townships choose to bill special assessments with property taxes. Billing and collecting special assessments are statutory duties of the township treasurer.

Some special assessments are imposed one year at a time, for the next year's expenses. This is generally done for recurring expenses, such as police and fire protection, street lighting, weed control in lakes, recycling, and other ongoing services. Each year, a new special assessment roll is prepared and reviewed by the township board at a public hearing. The special assessment is then billed on the December tax bill.

When the amount of a special assessment is large, it is generally divided into installments, payable over a term of years. The term can vary from project to project. For example, in a road improvement project, in which the township advances funds from the general fund, it may be appropriate to allow for a small number of installments, such as once annually for five years. However, expensive sewer and water projects financed by bonds payable over 20 years would typically be paid with 20 annual installments.

When a special assessment is payable in installments, the law requires the township to charge interest on the unpaid balance. (MCL 41.727) The interest can be up to 8 percent per year, or 1 percent more than the interest rate on bonds sold to finance a project. If property owners complain about being charged interest on special assessments, township officials may need to review the benefits received and explain that, by law, they have no option to decline to charge interest.

Special assessments payable in installments are sometimes paid off in full, in advance. In that event, the payer is required to pay the interest through the month of the payment. Money collected as special assessments must be used for the project for which the special assessment was imposed, and the interest paid along with the interest earned by the township after the special assessment was paid must also be used for the project.

A Valuable Financing Option

Special assessments provide an opportunity for townships to finance projects and improvements that might otherwise be impossible to provide. The process involves many details and a great deal of public input—which is the way it should be, as a special assessment impacts the public for a long period of time. While there is a great deal of work involved to establish a district and impose a special assessment to pay for a service or improvement, there is also a justifiable feeling of satisfaction when a project is successfully accomplished. ■

Attorney Lynda Thomsen practices in Kalamazoo and can be reached at (269) 323-3400 or lthomsen@lkdb.com.

For additional information on special assessments, MTA has a 70-page manual available to members for only \$23 (\$32 for nonmembers). To order, call (517) 321-6467, e-mail gloria@michigantownships.org, or download an order form at www.michigantownships.org/books.asp.

Still scratching your head over last month's books?

Did you spend hours of your valuable time digging through receipts, checks, and payroll records trying to figure out why your books didn't balance? If you'd been using **Mainstreet Management Software** that problem wouldn't have occurred.

We designed **Mainstreet Management Software** so that out of balance situations are impossible. Off-setting debits and credits are posted automatically so that your records balance everytime you post – whether it's payroll, accounts payable or general journal entries. Call us today, balance tomorrow!

COGITATE

Doing Business in Michigan Since 1966

PMB-325, 10580 Highland Road
White Lake, MI 48386-2142
800-478-4741 Fax: 248-698-9598

Who has the experience and expertise to serve your township?

Miller Canfield, of course.

For over 150 years, organizations and individuals have turned to Miller Canfield for guidance and sound legal counsel. Today, we have the largest number of attorneys in Michigan and rank among the nation's leading firms.

Whether you come to us for municipal bonds, tax increment financing, or advice on a specific issue, attorneys in our Public Law Group offer bond counsel and specialized legal services to townships throughout the state. Contact Joel L. Piell at 313/496-7518, Dennis R. Neiman at 313/496-7519, William J. Danhof at 517/483-4907, Donald W. Keim at 313/496-7517, Thomas D. Colis at 313/496-7677, Patrick F. McGow at 313/496-7684, or Michael P. McGee at 313/496-7599 for more information.

**MILLER
CANFIELD**
MILLER CANFIELD FIDELITY AND FINANCIAL, L.L.C.

www.millercanfield.com

MICHIGAN FLORIDA NEW YORK WASHINGTON, D.C. CANADA POLAND