

## **CITY OF COON RAPIDS SPECIAL ASSESSMENT POLICY**

It is the intent of this policy that property owners pay an assessment for their fair share of the cost of local improvements. However, assessments will not exceed the benefit to the subject property. Legal provisions delineating the City's responsibilities to assess costs of public improvements are found in Minnesota Statutes §429 and City Charter Section 1-800. For the sake of consistency, the following definitions and formulas will be adhered to.

### **DEFINITIONS**

#### **Area of Benefit**

An area deemed to receive benefit from a public project. Includes property where the improvement increases market value.

#### **Assessment**

That portion of a project cost which is levied against any individual parcel. The total of assessments cannot exceed the project cost and must be apportioned equally amongst properties having the same general land use (residential, institutional,<sup>1</sup> multiple family, commercial, or industrial). The total assessment against any particular parcel shall not exceed the benefit to that parcel. The project cost may include part or all of previously installed un-assessed costs of the improvement.

#### **Assessment – Active**

An assessment approved by the Council and certified to the County Auditor for collection for which there are future installments remaining to be collected.

#### **Assessment – Base**

The amount which would have been assessed to the property had the property been originally included in the assessment roll and not postponed. Rates are equal to the rate charged on the official assessment roll for that particular project.

#### **Assessment – Deferral**

a. Senior Citizen Deferral: An assessment against any homestead property owned by a person 65 years of age or older for whom it would be a hardship to make the payments can be deferred upon the submission of an appropriate application signed by the qualified person. An interest rate of 6% per annum shall be added to the deferred assessment. Minn. Stat 435.193

b. Disabled Persons Hardship Deferral: An assessment against any homestead property owned by a person retired by virtue of a permanent and total disability for whom it would be a hardship to make payment can be deferred upon submission of an appropriate application signed by the qualified person. An interest rate of 6% per annum shall be added to the deferred assessment. Minn. Stat 435.193

c. Active Military Deferral: An assessment against any homestead property owned by a person who is a member of the Minnesota National Guard or other military reserves who is ordered into active military duty as defined in Minnesota Statute 190.05 subdivision 5b or 5c as stated in the person's military orders, for whom it would be a hardship to make the payments can be deferred upon the submission of an appropriate application signed by the qualified person. An interest rate of 6% per annum shall be added to the deferred assessment. Minn. Stat 435.193 Sub. (a)(2)

Deferrals shall terminate and all amounts accumulated plus applicable interest becomes due upon the occurrence of any of the following events:

1. The death of the owner.
2. The sale, transfer or subdivision of the property.
3. If the property lost homestead status for any reason.
4. If for any reason the City shall determine that there would be no hardship requiring immediate or partial payment. (10-8-85(25), Resolution 86-161)

### **Assessment – Postponed**

An assessment for a parcel for which funds have been expended and were included when determining assessment rates but which have been deferred until some later time when benefit to the parcel is received. Postponed assessments may include projects previously installed for which no official assessments have been made. Postponed assessments are just as the word implies, "postponed and not payable," until such time as some action is taken to activate the assessment.

### **Base Flood**

The flood having a one percent chance of being equaled or exceeded in any given year. This regulatory standard is also referred to as the 100-year flood. Base Flood Elevations (BFEs) are shown on Flood Insurance Rate Maps (FIRMs) and the Flood Insurance Study (FIS) provided by the Federal Emergency Management Agency (FEMA).

### **Benefit**

Increase in value of a parcel resulting from the improvements installed.

### **Conservancy District**

Areas found to be unsuitable for residential, commercial or industrial development due to flooding or bad drainage, slopes, adverse soil conditions, rock formations, a unique natural feature or by reason of being designated as a common open space area. These areas contain valuable environmental qualities which conserve the City's natural resources, preserve amenities of its environment, prevent overcrowding of land, avoid undue concentration of population or alleviate severe flooding problems, and have been determined to be retained in substantially an undeveloped state.<sup>2</sup>

### **Construction Cost**

Amount paid to contractors for furnishing and installing materials of construction.

### **Construction Cost Index**

The number computed by Engineering News-Record derived from prices of construction material, labor and equipment for the Minneapolis area, base year of 1913 equals 100.

### **Construction Interest**

Cost of financing during the time prior to levying assessment computed by using the prime rate in effect at the time the assessment roll is prepared.<sup>17</sup>

### **Consumer Price Index**

The number computed by the U.S. Department of Labor derived from prices of goods and services for the Minneapolis area for all urban consumers, C.P.I. U base years of 1982-1984 equals 100.

### **Contract Cost**

Amount paid to supply materials, services, and rights-of-way for the project and normally includes construction, engineering, legal, right-of-way, and condemnation costs.

### **Drainage and Utility Easement**

Easements for sewer, water, power, telephone, storm drainage, and utilities, upon which the party taking the easement has the right to build and maintain the improvements built therein or thereon.

### **Effective Lot Width**

Effective lot width is determined by dividing the square footage of the lot by the average lot depth.

### **Expenses to be Assessed**

Costs incurred by the City in addition to contract costs include bonding costs, construction interest, advertising, financing charges, administration and assessing. If the expenses are attributable to more than one assessment roll, the expenses are apportioned on the same ratio as individual project cost bears to the total project costs. Administrative fees will not be applied to right-of-way acquisition costs or City staff's time. Right-of-way acquisition costs, including related legal fees, will not be included in computation of assessment rates for municipal state-aid streets.

### **Floodplain**

Any land susceptible to being inundated by floodwaters from any source. For development purposes, floodplain areas are divided into Flood Way and Flood Fringe.

### **Floodway**

The channel of a river or other watercourse and the adjacent land areas that are prohibited from development in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height. Areas lying within the floodway are considered in the computation of assessment rates, and shall be assessed as part of the project, to the extent the land area within the floodway is necessary to provide minimum lot area.

### **Flood Fringe**

The flood fringe is the remainder of the floodplain lying outside of the floodway. Development is normally allowed in the flood fringe provided structures meet specified elevation requirements. Areas lying within the flood fringe are considered in the computation of assessment rates, and shall be assessed as part of the project.

### **Gross Area**

The total area of a lot or parcel of property plus one-half of the abutting street or easement right-of-way except state turn-back and state highways.

### **Lateral Sewer**

A small diameter (8 inch to 12 inch) sewer which has a primary function of conveying sewage from individual lots to trunk and sub-trunk sewers. Location and depth are determined primarily by building and street elevations.

### **Mill and Overlay**

The process of grinding (milling) and removing the top 1.5 inches to 2 inches of bituminous pavement of a street and replacing (overlying) it with bituminous pavement.

### **Open Space**

Land which is not occupied by buildings, streets, parking or which is not part of the land required for building setbacks. Usable open space shall be suitable for recreational or scenic use.

### **Parkway Easement**

An easement restricting development along or adjacent to a street, creek bed or an area where the natural surroundings are to be preserved so that the general public may use it for permitted public purposes.

### **Project Cost**

Total of the construction cost and expenses including postponed assessments (if applicable) for improvements previously installed for the benefit of the project.

### **Proportionment of Assessments**

Assessments are proportioned when a project includes a number of subdivisions, each of which has its own typical lot size. The total assessable cost is allocated to each subdivision based upon the proportion of the assessable footage in the particular subdivision to the total assessable project cost.

### **Scenic Easement**

An easement restricting development in an area where the natural features are to be preserved so the general public may view the area for visual or aesthetic purposes.

### **Storm Drain Costs**

Total of the contract cost of storm sewers, catch basins, inlets or catch basin leads, pump stations, outlet structures, ditching, erosion protection and other related appurtenances plus proportional expenses. Storm drain costs may be included as part of street costs when storm drainage is incidental to and associated with street construction.

### **Street Costs**

Total of the contract cost of streets, including grading, pavement, curb and gutter, topsoil and/or seeding of terrace areas, median construction, cross gutters, etc. and proportional expenses. Storm drain costs may be included as a part of street costs when storm drainage is incidental to and associated with street construction.

### **Sub-trunk Sewers**

A medium-size (12 inch to 18 inch) sewer which performs both functions of lateral and trunk sewers. Locations and depths are determined primarily by connected laterals and secondarily by building and street elevations.

### **Trunk Sewer**

A large diameter (18 inches and up) sewer serving a large area which has a primary function of conveying sewage from lateral and sub-trunk sewers to metropolitan interceptor sewers. Houses are normally not connected to trunk sewers. Locations and depths are determined primarily by major topographical features such as creeks.

### **Trunk Sewer Cost**

Total of the contract cost of trunk sewers, lift stations, force-mains, risers and proportional expenses less amounts assessable for lateral benefit.

## **ASSESSMENTS FOR NEW CONSTRUCTION**

### **GENERAL**

#### **Assessment of Open Space Lands**

The City will compute area assessments on open space lands included in planned unit developments and townhouses and allocate the computed assessment to the parcels holding an interest in the open space.

#### **Assessment Period**

Assessments petitioned for improvements will be assessed as follows:

1. Single family, two family, or townhouse property will be assessed over a 5-year period.
2. All other types of development assessments, including church property will be for a period of 10 years.

#### **Assessment Roll – Postponed**

Postponed assessments will be kept current and updated to reflect activations, payments and cancellations. At the time of activation, the assessments will be updated to reflect changes in the cost of construction based upon the Construction Cost Index for the Minneapolis area. In no case will the updated assessment exceed the current benefit to the property.

In the event a project includes parcels for which benefit to the parcel will occur at a later date, the computation of assessment rates will include the areas for which assessments are proposed to be postponed. On all assessments proposed to be postponed, the property owner will be given the option of paying the assessment in full or having it spread as an active assessment in lieu of postponement.

#### **Assessment – Amortization**

The City will compute the amortization of special assessments to provide for equal annual amounts including principal and interest. On individual projects, Council may assess on the basis of equal annual payments of principal.

#### **Assessments – Postponed, Activation of**

Postponed assessments will be activated when the lot is split, or subdivisions, registered land surveys or developments containing properties with postponed assessments occur.

Activated postponed assessments will not be carried beyond the remaining life of the official assessment roll for that particular project. If a postponed assessment is activated and extended for the remaining life of the original roll, the interest rate will be the same as that charged in the original roll.<sup>15</sup> If an existing postponed assessment, other than for storm drain, on a given parcel, has been levied to land that is considered Type 3, 4, or 5 Wetland by the Department of Natural Resources or wetland as defined by the U.S. Army Corps of Engineers, the assessment will be removed from the postponed assessment roll when any of the activation criteria stated above are met subject to reinstatement at any future date by a connection charge equal to the original cost updated to the date of use by the construction cost index to that portion of the wetland that may be used as a part of the required minimum lot area in any subdivision or to the extent that any of the wetland area is used to meet the open space requirements of any planned unit development.

### **Availability**

Lateral sanitary sewer or lateral watermain will be deemed to be available for use by a parcel of property if it abuts the parcel of property and is at a depth adequate for feasible connection; and, in the case of single-family residences, is within 150 feet of that residence; and, in the case of other classifications of property, is within 600 feet.

### **City Owned Property**

Property owned by the City will be assessed based on the use of the property at the time of the assessment. Park land is classified as commercial property.

### **Floodplain, Floodway, and Flood Fringe**

Floodplain areas defined by FEMA are made up of Floodway and Flood Fringe. Development is allowed to occur in the flood fringe. Areas lying within the floodway are to be considered in the computation of assessment rates, and will be assessed as part of the project, to the extent the land area within the floodway is necessary to provide the minimum required lot area. Areas lying within the flood fringe are considered in the computation of assessment rates, and will be assessed as part of the project.

### **Easements**

Owners of land upon which the City or other agency has drainage and utility, parkway or scenic easements will be assessed as follows:

1. Trunk assessments – on the same basis as all other areas within the proposed assessment area.
2. Lateral assessments – in the same manner and on the same basis as other areas within the proposed assessment area, up to the extent that the land so assessed can be used for setback purposes. If the easement width extends beyond the required setback, no lateral assessment will be made for that area beyond the required setback.

### **Interest Rate**<sup>18</sup>

The rate of interest on assessments will be one percent above the Piper Jaffray interest rate for Minnesota tax exempt AA general obligation municipal bonds for the corresponding term of the assessment in effect 45 days prior to the assessment hearing.

### **Preparation of Assessment Roll**<sup>14</sup>

Special assessment roll preparation and administration expenses will be charged a rate of 2.4% of the total assessment applicable to a particular parcel with a maximum fee of \$500 per parcel.

## **HOUSING IMPROVEMENT AREAS**

Minnesota Statute §428A.13, Establishment of Housing Improvement Area, gives cities the right to designate housing improvement areas. Housing improvement areas are defined areas within the city where housing improvements are made or constructed and the costs of the improvements are paid from fees imposed within the area. The statute also gives authority to the city to assess additional fees for reimbursement of any costs for housing improvements to pay principal, interest, and bonding cost premiums if any. The fees can be imposed on a method determined by the Council and

specified in a resolution. The computation of the amount to be assessed to housing improvement areas will include the following:

1. Construction costs plus a ten percent (10%) contingency.
2. An administrative fee of 4.9%.
3. A bonding fee of 0.5%.
4. An assessing fee of 2.4% with a maximum of \$500.00 per unit.
5. The rate for interest on the assessment will be one percent (1%) above the interest rate for Minnesota tax exempt AA general obligation municipal bonds for the corresponding term of the assessment in effect 45 days prior to the assessment hearing.
6. The term of the assessment will be 15 years unless each assessment is \$500.00 or less, in which case the term shall be three years.

## **SANITARY SEWER – NEW CONSTRUCTION**

### **Sanitary Sewer Trunks**

The full cost of the trunk system will be assessed equally over the benefitted area. When the system is constructed in phases, the total cost of the system will be estimated and a complete system assessment rate computed. All property within the total benefitted area will receive either a full or partial assessment. The partial trunk assessment when added to the cost of the future trunk construction will equal the full trunk assessment rate. The previous project cost and previous assessments will be updated with the Construction Cost Index for the metropolitan area in computing trunk assessments for any particular phase.

### **Sanitary Sewer, Lateral, and Trunk Benefits to Low Areas, Swamps, and Peat Areas**

The City will assess low areas, swamps, and peat areas in the same manner as any other area within the assessment district only to the extent that the low area could reasonably be included as a part of the required minimum lot area in any subdivision or to the extent that the area is required to meet or could reasonably be included in open space requirements of any planned unit development.

### **Sanitary Sewer Trunk or Sub-trunk Sewers Lateral Service**

For lateral services provided off of a trunk or sub-trunk sewer, trunk or sub-trunk sewer costs will be reduced by the total amount to be assessed as lateral benefit. The lateral rate on the trunk will be: (1) lateral rate to be assessed along lateral sewers in remainder of project, or (2) previous year's average lateral rate updated with Construction Cost Index.

## **WATERMAIN – NEW CONSTRUCTION**

### **Trunk, Source, and Storage**

The amount to be assessed for water trunk, source, and storage will be 14.55587 times the latest Consumer Price Index, expressed in dollars per acre based upon the 1982-1984 base of 100. If, depending upon benefit to the property, only a portion of trunk and/or source and/or storage is to be assessed, the assessment will be prorated in the following proportions:

- Trunk: 41 percent
- Source: 32 percent
- Storage: 27 percent

## **Watermain, Lateral, Trunk, Source, and Storage Benefit to Low Areas, Swamps, and Peat Areas**

The City will assess low areas, swamps and peat areas in the same manner as any other area within the assessment district to the extent that the low area could reasonably be included as a part of the required minimum lot area in any subdivision or to the extent that the area is required to meet or could reasonably be included in open space requirements of any planned unit development.

## **STREETS – NEW CONSTRUCTION**

### **Regional Shopping Center Street Improvements**

Construction of new roadways or reconstruction of existing roadways including City streets, County roads, or State trunk highways abutting and/or benefitting existing or proposed regional shopping centers will be apportioned and assessed on an area basis to the entire existing or proposed shopping center area. Unless modified by separate agreement, the amount to be assessed will be the total project costs less any costs defrayed either by the County or the State. Assessment rates will be no less than established State-Aid rates for street construction including grading costs where applicable.<sup>21</sup>

### **County and New State Aid Street Construction**

Construction of new municipal state aid streets either totally within or abutting new subdivisions will be assessed to the subdivision. Centerline measurements will be used in computing assessments.

### **Street Construction**

a. Residential Assessment: Residential property is all residential use, including multiple family units. The assessment rate for County and state aid streets will be \$19.95 plus grading costs per assessable foot as of September 23, 1986.<sup>16</sup> The rate will be adjusted to the date of the project assessment by use of the Construction Cost Index for the Minneapolis area.<sup>12</sup>

The grading, clearing/grubbing and soils correction portion of the street special assessment rate will be calculated including only costs incurred on that portion of the roadway abutting developable property.<sup>20</sup>

Grading, clearing/grubbing and soils correction portion of the street special assessment rate will be calculated to include only an equivalent residential street portion of costs as a part of residential street rate, i.e. 60 feet divided by actual graded street width.<sup>20</sup>

b. Commercial Assessment: Commercial assessment rates will be \$35.39 per assessable foot as of September 23, 1986.<sup>16</sup> The rate will be adjusted at the time of the assessment through the use of the Construction Cost Index for the Minneapolis area.<sup>12</sup>

c. Industrial: Industrial areas will be assessed 100 percent of all costs of the improvement project, less any uniform credit the Council may allocate from other sources.<sup>9</sup>

### **State Turn-back Roadways, State Highways, and County Roads**

State turn-back roadways, state highways and county roads for which turn-back funds are provided and which by their design, location, and/or use typify a highway more than a City street will not be assessed, except that frontage roads designated primarily for local access and not for traffic control

associated with said highway or county road will be assessed in the same manner as state aid streets.<sup>10</sup>

## **STORM DRAIN – NEW CONSTRUCTION**

### **Assessment for Construction of Man-Made or Storm Drain Detention/Infiltration Ponds**

The cost of construction of man-made or storm drain detention/infiltration ponds constructed as a part of the storm drainage system will be included in the cost and assessed to the Area of Benefit of the system.

### **Assessment of Low Areas, Swamps, and Peat Areas for Storm Sewer Trunk and Laterals**

Low areas, swamps, and peat areas will be included in the Area of Benefit when computing storm sewer trunk or lateral assessments. A development ability factor of 0.3 will be applied to low lands and 0.1 will be applied to wetlands. Low land or wetland area determination will be made by the City Assessor based on recommendations from the Local Government Unit (LGU).

### **Density Factor in Storm Drain Special Assessments**

In computing special assessments, a density factor of 1 will be applied to low-density residential areas and park areas. A density factor of 1.5 will be applied to moderate or high-density residential areas. A factor of 2 will be applied to commercial, industrial and office/multiple districts. Land use classification shall be as designated on the Comprehensive Plan.

### **Floodways**

Areas lying within the floodway will not be included in computation of assessment rates and in preparation of assessment rolls, except that part of a floodway required to provide minimum lot area (as provided in zoning ordinance) will be included in computation of assessment rates and assessed as a part of the project. Areas, except minimum lot areas provided above, lying within the floodway which have had postponed assessments placed upon them for previous projects will be removed from the postponed assessment roll. Areas, except minimum lot areas provided above, which have had active assessments placed upon them, and on which all or part of assessments have been paid, will have said payments refunded. Rebate will be made to the owner of record as of the date the Council orders the refund.

NOTE: This section will not become effective until the delineation of floodway is adopted by the City Council.

### **Storm Sewer Lateral Assessment**

Storm sewer lateral construction will be assessed to the Area of Benefit from the lateral construction in the same manner as storm sewer trunks.

## SPECIAL ASSESSMENT FORMULAS – NEW CONSTRUCTION

### ASSESSABLE FOOTAGE DETERMINATION

Four methods of assessment may be used. Any combination may be used for a particular project.

#### **Platted Interior Lots**

Average effective lot width.

#### **Platted Corner Lots**

Average effective lot width (width being the shortest dimension).

#### **Un-platted Interior Lots (with a depth greater than 150 feet)**

Computation consists of taking the average of the front lot line and the length of a line parallel to and 150 feet distant from the front line measured between the side lot lines.

#### **Un-platted Corner Lots (with a depth greater than 150 feet)**

Computation consists of taking the average of the shortest front lot line and a 150 foot setback line and adding to this any footage past the 150 foot setback.

### AREA

#### **Metro Interceptor Lines**

A line of this type is assessed in the same manner as any other sanitary sewer trunk line.

#### **Sewer Trunk and Sub-trunk**

$$\frac{\text{Trunk Cost or Sub-trunk Cost}}{\text{Project Gross Area of Benefit}} = \text{Total Cost/Acre}$$

Platted with uniform units: 
$$\frac{\text{Gross Area} \times \text{Cost/Acre}}{\text{Number of Units}} = \$/\text{Unit}$$

Un-platted with units of different size 
$$\text{Gross Area} \times \text{Cost/Acre} = \$$$

#### **Storm Drainage**

$$\frac{\text{Storm Drain Cost for Project}}{\text{Project Gross Area of Benefit}} = \text{Cost/Acre}$$

$$\frac{\text{Cost/Acre} \times \text{Gross Area in Subdivision}}{\text{Number of Units in Subdivision}} = \$/\text{Unit}$$

#### **Water Trunk, Source and Storage**

Platted with uniform units: 
$$\frac{\text{Gross Area} \times \text{Cost/Acre}}{\text{Number of Units}} = \$/\text{Unit}$$

Un-platted with units of different size: 
$$\text{Gross Area} \times \text{Cost/Acre} = \$$$

**Water and Sewer Lateral**

$\frac{\text{Water or Sewer Cost for Project}}{\text{Project Gross Area of Benefit}} = \text{Cost/Acre}$

$\frac{\text{Cost/Acre} \times \text{Gross Area in Subdivision}}{\text{Number of Units in Subdivision}} = \$/\text{Unit}$

**LINEAL**

**Sanitary Sewer, Water Lateral, and Street**

$\frac{\text{Proportional costs of Sanitary Sewer, Watermain Lateral or Street}}{\text{Number of Assessable Units}} = \$/\text{Unit}$

**LUMP SUM**

**Sewer and Water Services, Drive Approaches**

$\frac{\text{Total Cost of Services or Drive Approaches}}{\text{Number of Services or Drive Approaches}} = \$/\text{Unit}$

**ACTUAL COST OF SPECIAL IMPROVEMENTS**

(Oversized water or sewer services, oversized driveways, etc.) Actual Cost = \$

**STREET RECONSTRUCTION**

**Residential, Multi-Family, Commercial, and Industrial Properties**

Assessment rates for residential, multi-family commercial, and industrial properties for street reconstruction projects as follows:

1. Residential Property: \$ per single family residential lot
2. Multi-Family Property: \$ per front foot
3. Commercial: \$ per front foot (Double the multi-family rate)
4. Industrial: \$ per front foot based on the Commercial Rate plus 30%

Schools, churches and hospitals will be classified as commercial for street reconstruction assessment purposes.

Mill and overlay projects will be assessed at half the above listed rates for street reconstruction since streets rehabilitated via mill and overlay methods are projected to last half as long as streets that are reconstructed.

Rates will be updated annually at the time of assessment using the Construction Cost Index for the Minneapolis area.

For townhome or condominium subdivisions that contain both public and private streets, assessment amounts will be computed based on total front footage of public streets abutting the development (both sides of street) multiplied by the current multi-family rate per front foot and divided by the number of properties being assessed within the subdivision.

Multi-family properties also include duplexes, twin homes and apartments.

Calculation of assessments for corner lots, cul-de-sac lots and extra-wide lots, for which the primary access is located on the reconstructed street, will be calculated based upon existing use of the property.<sup>19</sup> All are 10-year assessments unless the total assessment is less than \$500; then the assessments are three years.

Conservation land parcels are exempt from assessments for street reconstruction projects unless the land area is used to provide the minimum lot area for a development. Agricultural land parcels will be assessed at the commercial rate provided the parcel has access onto the street intended for reconstruction.

"Flag" lot parcels (large parcels with narrow access points that are shaped similar to a flag) that contain multiple townhome or condominium properties will be assessed based on the effective lot width, which is determined by dividing the total square footage of the lot by the average lot depth.

## Footnotes to Special Assessment Section

- 1 Unless a higher use can be demonstrated through a highest and best use appraisal, this is the category that institutions will be classified in. "Highest and best use" as defined in the Encyclopedia of Real Estate Appraising: "The most profitable use to which the property might be put or that use which will yield the highest return on investment. This use must be logical, likely reasonably probable and proximate, and not such as is merely possible." An institution is defined as a building or organization having a social, educational, governmental, or religious purpose; having more than 2,500 square feet of habitable area. These institutions would include, but not necessarily be limited to, public and parochial schools, libraries, churches, YMCA/YWCA, hospitals, government buildings and eleemosynary uses.
- 2 City Ordinance No. 378, May 1972.
- ~~3 City Ordinance No. 311, April 1970. Footnote removed with September 11, 2015 Update~~
- ~~4 City Ordinance No. 311, April 1970. Footnote removed with September 11, 2015 Update~~
- ~~5 City Ordinance No. 311, April 1970. Footnote removed with September 11, 2015 Update~~
- ~~6 City Ordinance No. 311, April 1970. Footnote removed with September 11, 2015 Update~~
- ~~7 Assessment (inactive) An assessment approved by the City Council, not certified to the County Auditor for collection, the collection of which has been delayed until one of the following events occurs: Footnote removed with September 11, 2015 Update~~
  - ~~a. the property is sold as a single parcel~~
  - ~~b. the property is split pursuant to an approved lot split, subdivision plat, or registered land survey~~
  - ~~c. the property reverts to the State of Minnesota as a result of tax forfeiture~~
  - ~~d. the term of the assessment for the purposes expires~~
  - ~~e. the property or a portion thereof is acquired by condemnation for a subsequent project~~
- ~~8 Comprehensive Water Study, Coon Rapids, Minnesota, Caswell and Associates, 1969, Page 47. Footnote removed with September 11, 2015 Update~~
- 9 Action by City Council, May 16, 1972, Item 26.
- 10 Action by City Council, November 20, 1973, Item 12.
- ~~11 Action by City Council, February 22, 1982, Item 13. Footnote removed with September 11, 2015 Update~~
- 12 Resolution No. 82-31, adopted by City Council on January 26, 1982. Amended by Resolution No. 84-64 and Resolution No. 86-146.
- ~~13 Resolution No. 85-161, 10-8-85(25). Footnote removed with September 11, 2015 Update~~
- 14 Action by City Council, August 22, 1989, Item 12.
- 15 Resolution No. 89-123, 12-19-89(18a).
- 16 Action by City Council, November 25, 1986.
- 17 Finance Director, Sharon Legg, directed staff to use the prime rate in effect on the date the assessment roll is prepared. March 4, 2004.
- 18 Finance Director, Sharon Legg, directed staff to use the Piper Jaffray interest rate for Minnesota tax-exempt municipal bonds for each term of assessment 5, 10 and 20 year AA-rated General Obligation Bonds. March 4, 2004. Updated with policy update dated September 11, 2015.
- 19 Action by City Council, July 1, 1997, Item 21.
- 20 Action by City Council, August 13, 1991.
- 21 Action by City Council, July 21, 1992.

The City Council has taken the following action regarding assessments:

- a. Authorized the staff to periodically furnish the Council with a list of special assessments that have been prepaid and the Council will give authority to have the County Auditor cancel future collections on said prepaid special assessments: 1-21-69 (25).
- b. Established that 100% of all costs of improvements within industrial parks are to be assessed against the benefitted property, however, the Council may uniformly credit the assessments as funds from other sources are available: 5-16-72 (26).
- c. Authorization of an assessment policy for frontage road assessments for commercial, residential, and industrial areas: 9-3-74 (26).
- d. Established assessment policy for financing frontage roads: 9-3-74, Resolution No. 74-76.
- e. At all public hearings on proposed assessments the affected parties are notified by mail. A glossary of terms that are frequently used at the public hearing are available to the public.
- f. Additional public informational meetings (beyond those hearings required by law) will be held if the proposed assessments are 10 percent higher than the affected parties were previously informed. Such determinations shall be made after receipt of the Engineer's estimate based on project plans and specifications, after receipt of bids, and if during the course of construction there is a significant change of scope of the project.
- g. Authorized deferment of special assessments for persons 65 years or older and establishing interest rate: 5-13-75(17a[20]) Resolution No. 75-64.
- h. Council resolution repealing Resolution No. 76-60 in its entirety and establishing method for assessing engineering costs on public improvement projects: 11-16-76 Resolution No. 76-86.
- i. Revised assessment rates for residential and commercial properties on state aid streets and county roads: 1-26-82(16) Resolution No. 82-31.
- j. Set policy on construction interest and special assessment interest: 2-22-82(13).
- k. Revised the policy for assessing county highways and state aid street improvements: 4-6-82(18) Resolution No. 82-41.
- l. Established policy for acquisition of storm ponding areas: 4-6-82, Resolution No. 82-42.
- m. Revised and established special assessment policies: 9-7-82(21), Resolution No. 82-88.
- n. Amended assessment policies: 11-9-82(17), Resolution No. 82-110.
- o. Revised assessment rates for residential and commercial properties on state aid streets and county roads: 6-5-84(26), Resolution No. 84-64; 11-25-86, Resolution No. 86-146.
- p. Deferred assessments for disabled persons: 10-8-85(25), Resolution No. 85-161.
- q. Discussed amending assessment policies: 8-1-89(5); 8-8-89(9); approved revised charge for special assessment roll preparation and administration: 8-22-89(12).
- r. Amended postponed assessment policies: 12-19-89(18a), Resolution No. 89-123.
- s. Established policy for assessing street improvements benefitting regional shopping centers: 7-21-92(22).
- t. Established policy for assessing street reconstruction for residential and commercial properties: 7-1-97(21).
- u. Affirmed policy to assess churches 10 years for petitioned projects: 3-22-05(11).
- v. Amended Charter 1-803 to allow assessment policy to be adopted by resolution: 3-8-96(6).