

CITY OF HARMONY

STREET AND UTILITY ASSESSMENT POLICY

Adopted: December 10, 2013

Revised: January 14, 2014

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INTRODUCTION

The special assessment is a device employed primarily by municipal governments as a means to finance specific improvements desired by, or for, a neighborhood or area. The theory behind the special assessment is simple: Only those who directly benefit from an improvement should pay for it. Courts have long upheld the right of cities to levy special assessments, provided that care and diligence have been utilized.

Special assessments have three distinct characteristics:

1. They are a compulsory levy used to finance a particular public improvement program.
2. The levy is charged only against those particular parcels of property deemed to receive some special benefit from the program.
3. The amount of the charge bears some relationship to the value of the benefits received: (a) the rate of assessment must be uniform and equal upon all property receiving special benefits: (b) The assessment must be confined to the property specially benefited; and (c) the amount of the assessment must not exceed the special benefits.

Special assessments are imposed only on real estate. Special assessments are never levied against personal or movable property. In theory, special assessments are frequently regarded as more equitable than property taxes because those who pay them obtain some direct benefit from the improvements undertaken.

Special assessments have three important applications:

1. Special assessments can be utilized for financing new improvements, particularly when new tracts of land are being converted to urban use. In this application special assessments are frequently used to pay for the grading and surfacing of streets, installation of utility lines, construction of curb and gutters, and the construction of sidewalks.
2. Special assessments may also be used to underwrite the cost of major maintenance programs. Large scale repairs and maintenance operations on streets, sidewalks, sewers and similar facilities can, and often should, be financed with special assessments.

3. A significant use of special assessments is in the redevelopment of existing neighborhoods. When residential areas are confronted with progressive deterioration, the reconstruction of streets and utilities can be accomplished through the use of special assessments. Even the development of neighborhood parks and playgrounds can be accomplished through special assessments.

Special assessments for the payment of certain kinds of public improvements commonly prevail and are generally sustained by the courts under the exercise of the power of taxation. **The local assessment is authorized by Minnesota Statutes, Chapter 429, commonly referred to as "The Local Improvement Code"**. This statute outlines the procedure for assessments. This procedure is dealt with in detail elsewhere in this manual.

In view of the foregoing, it has been deemed desirable to set forth the general assessment methods and policies practiced in the City of Harmony. It is emphasized that the following summarization is general in nature, and that certain circumstances may justify deviations from stated policy.

PURPOSE

This document sets forth the methods and policies relating to local street improvements and special assessments practiced in the City of Harmony. It is emphasized that this document has been prepared based on circumstances and factors known today. Without the opportunity to apply these policies to a wide variety of projects such as commercial, industrial, multiple family, etc., it is recognized that modifications may be necessary from time to time to ensure equitable treatment of affected properties and the taxpayers in general. These adjustments could take the form of City Council discretionary adjustments or formal amendments.

It is the intent and purpose of this policy to create a permanent program to manage, finance, and implement the reconstruction or rehabilitation of the streets within the City of Harmony. This policy is intended to equip the City to adequately plan for the major capital costs that will ultimately occur as the City's existing streets age and deteriorate. It is also the intent of this policy to create a financing and payment system that will be fair and equitable to all property owners within the City during the future years as it becomes necessary to reconstruct or rehabilitate the City's street system.

No street improvement project shall be initiated under this policy until all underground utilities that are or will be located within the street area have been inspected and determined to be adequate, or have been repaired and rehabilitated to a condition that will provide a projected useful life of the utility in excess of the anticipated useful life of the new or rehabilitated street. In addition, all future underground utility systems that will be required for the ultimate development and service of the project area must be installed prior to the implementation of street improvements under this policy.

The City Council shall also review proposed street projects relative to the need for sidewalks/trails/bike paths when the project proposed is within a residential area and involves a collector or arterial street.

DEFINITIONS OF TERMS

1. Access Street – Residential street that carries low volume residential traffic. Provides for direct access to residential properties. Minimum construction width is 28 feet from face-of-curb to face-of-curb. General construction width is 32 feet.
2. Collector Street – A street which carries a comparatively higher traffic loading than experienced on an access Street. Minimum construction width is 32 feet from face-of-curb to face-of-curb. General construction width is 36 feet. This street will typically be constructed to 9-ton standards.
3. Corner Lot – A lot with frontages on two streets which intersect to each other.
4. Preventative Maintenance – Work that involves a level of effort less than that involved in reconstruction or rehabilitation, the extent of which is to extend the life of the existing improvement. Preventative maintenance will included but not be limited to crack filling, patching, and seal coating.
5. Project Costs – The cost of all necessary construction work required to accomplish the improvement. Project costs include construction costs, plus engineering, legal, administrative, financing, capitalized interest, easement acquisition, and contingency costs.
6. Reconstruction – A project whereby many or all meaningful elements of an existing street are being removed and replaced. This would include curb and gutter, sidewalks, bituminous or concrete pavement, granular base and items appurtenant to these elements.
7. Rehabilitation – A project in which curb and gutter, sidewalks, bituminous or concrete pavement, granular base or items appurtenant to these elements is modified or supplemented in-place, to restore the serviceability of the existing street (i.e. bituminous overlays, cold-in-place recycling, etc.
8. Rural Street – Any street that has no curb and gutter. Rural streets generally are without storm sewer and fail to meet current City design standards.
9. Urban Street – A street that has curb and gutter. Urban streets incorporate the use of storm sewers and meet City design standards.
10. 12”/4” Urban Section – The basic street design section used by the City for urban, residential streets. It consists of geotextile fabric, twelve inches (12”) of class 5 aggregate base and four inches (4”) of bituminous surfacing material, concrete curb

and gutter, as well as all incidentals normally associated with a street reconstruction project.

SECTION 1 - GENERAL ASSESSMENT POLICIES

The following statements designate the official policies of the City of Harmony as they pertain to special assessments and public improvements.

1. Initiation of Public Improvements Projects:

Public improvements may be initiated by the Council when, in its judgment, such action is required for the best interests of the City. The City Council can, without petition, initiate the improvement with a four/fifths vote of the Council.

Public improvements may also be initiated by petition of affected property owners, provided such petitions contains the signatures of at least thirty –five percent (35%) of the affected property owners. Petitions will be received by the City Administrator and acted upon by special consent of the City Council.

When projects are initiated by petition, the costs of doing engineering feasibility studies and associated project consideration costs may be borne by the property owner(s) so petitioning. A deposit may be required of the petitioners prior to commencement of the study to cover the costs of same if construction does not proceed. If the project proceeds through construction and assessment, those costs will be considered project costs and any deposit made would be credited accordingly to the depositors.

2. Improvement Hearing:

After a petition is filed and its adequacy determined, or the Council initiates the project, the City Engineer is directed to study and report as to the feasibility of the improvement. If, after reviewing the feasibility report, the Council feels the project is feasible, a public improvement hearing is scheduled, notice published, and persons benefited by the project notified in writing in accordance with applicable State Statutes.

If after the improvement hearing, at which all persons are heard, the Council feels that the project is feasible, the Council may authorize the preparation of plans and specifications. Upon receipt and acceptance of those plans, the Council will authorize the advertisement for bids for the construction of the project. Following award of a contract, construction of the improvement will commence.

3. Basis of Street Assessment

- A. Front Foot Basis: Generally, assessments will be against the benefiting property on a front foot basis subject to modifications necessary to provide for a minimum and maximum assessment for residential lots.
- B. Single Frontage Project: When an improvement takes place along a street with entirely single frontage on one side (frontage road), the City will assess 40% of the project costs, subject to the appropriate formulas. The other 60% of the project costs attributable to the side of the street without developable frontage shall be borne by the City. In the event the application of this formula results in an assesment that is lower than the “norm” based on comparisons with other improvements, the City reserves the right to adjust the assessment in order to create a more equitable situation.
- C. Per Lot Assessment: The City reserves the right at its sole discretion to utilize a “per lot” assessment methodology when it appears to result in more equitable treatment of affected properties with similar characteristics in a project area. A “per lot” assessment will calculate assessable costs in the same manner as the “front foot” method. This amount will then be divided by the number of assessable lots within a project area to yield the assessment rate per lot. The ability to subdivide a parcel consistent with city zoning regulations will result in corresponding number of “per lot” assessable units.

4. Preliminary Appraisal:

The City may, when it determines appropriate, consult with a qualified appraiser to prepare a preliminary appraisal. The purpose of this appraisal is to assist the City in determining whether the proposed improvement will result in an increase in market value of the property which equals or exceeds the assessment levied against the property.

5. Maintenance: The City shall perform routine and regular preventative maintenance to the extent practical on all streets in the City, until such time as the street has aged or deteriorated to the extent that such maintenance is no longer cost effective.

When the City has determined a street has surpassed its useful life, no additional preventative maintenance shall be performed. The only work performed will be the minimum amount necessary to keep the street reasonably safe for vehicular traffic.

Preventative maintenance in the form of crack filing, seal coating, and pot hole filling shall be funded by the City. On deteriorated streets the City may chose to construct bituminous overlays. These improvements are intended to temporarily

provide a uniform pavement surface. Such improvements shall be financed 40% through assessment to the benefitting properties. The remaining 60% of the project costs shall be paid for by the City.

6. Street Assessments:

A. Upgraded Rural Streets: It is the City's desire to upgrade rural street sections where possible. Therefore, when a rural street is scheduled for an improvement, upgrading to urban design will be the objective unless otherwise determined by the City Council. In making such determination, the City Council may consider a petition from property owners to perpetuate a rural street.

B. Rehabilitated/Reconstructed Rural Streets: The costs of rural streets that are rehabilitated or are reconstructed as a rural section shall be financed 40% through assessment to the benefiting properties. The remaining 60% of the project costs shall be paid for by the City.

C. Reconstructed Urban Streets: When an urban street is reconstructed, 40% of the project costs shall be assessed to the benefiting property owners based upon a standard width urban section roadway, not to exceed 32' in width (non-industrial) with geotextile fabric, 12" of aggregate base, and 4" of bituminous surfacing. The City pays the remaining 60% plus any street oversizing costs.

7. Utility Assessments:

Storm Sewer. Storm sewer improvements are an integral part of urban street design as long lasting streets cannot be constructed without addressing surface water runoff. The City will pay 100% of the costs associated with storm sewer improvements for street reconstruction projects and should utilize funds from the storm sewer utility when available.

Water Main. The Public Utility will evaluate the condition of existing water main facilities prior to the reconstruction of streets. It is the desire of the City to upgrade the water distribution system to modern day standards. In doing so, generally, existing 4" diameter water mains will be replaced with 6" or 8" diameter mains.

The Public Utility will pay for 100% of the costs of lateral water main improvements.

Sanitary Sewer. The Public Utility will evaluate the condition of existing sanitary sewer facilities prior to the reconstruction of overlying streets. It is the desire of the City to replace sanitary sewer that is structurally unsound.

The City will pay 100% of the costs associated with sanitary sewer replacement.

Sanitary Sewer and Water Main Services. Sanitary sewer services and water main services found to be in disrepair will be replaced by the City in conjunction with project sanitary sewer and water main improvements. Services will be replaced from the lateral to the right of way line.

Costs associated with sanitary sewer service replacement will be assessed 100% to the benefitting property owner.

Costs associated with water service replacement will be assessed 100% to the benefitting property owner.

8. Service Life of Improvements:

Public improvements are judged to have normal usable life expectancies. For the purpose of this City, this life expectancy shall be as follows:

A. Surface Improvements:

- a. Grading and Graveling - no limit
- b. Bituminous Street Improvements without Curb and Gutter - 10 years
- c. Urban section bituminous street improvements in accordance with City Standards – 20 years
- d. Concrete paved streets - 30 years
- e. Sidewalks - 20 years
- f. Concrete Curb and Gutter - 30 years

B. Subsurface Improvements:

- a. Sanitary Sewer - 40 years
- b. Water Main - 40 years
- c. Storm Sewers - 40 years
- d. Sump pump lines – 40 years

9. Renewal or Replacement of Existing Usable Facilities:

Whenever an existing public street or utility is determined to be in need of replacement or renewal, and provided the existing public street or utility still has a usable life expectancy as determined in Item 8 above, the council may choose, at its option, to assess a proportionate share of the costs based on the percentage of the remaining life of the street or utility.

10. Conversion of Non-residential Lots into Residential Lots:

In the event that a conversion of commercial, industrial, or otherwise non-residential lots, into residential lots, is needed for assessment purposes, the following conversion table will be used:

Apartments, 0-1 bedroom	2/3 unit
Apartments, 2-3 bedrooms	1 unit
Dormitory unit	1/2 unit
Hotel and Motel units	1/2 unit
Mobil Home Lot	1 unit
Townhouse/Condominium unit	1 unit
Industrial/Comercial	1 unit per 15,000 square feet

11. Determination of "Project Costs":

The "project costs" of an improvement shall be deemed to include the costs of all necessary construction work required to accomplish the improvement, plus engineering, legal, administrative, financing, and other contingent costs.

12. Reserve Policy:

In most instances, it shall be the policy of the City to immediately assess all properties within the district served by the improvement since it is considered that the other properties do receive immediate benefit since improvement is available to receive connections which may be initiated by petition of property owners. Such determinations shall be made on a case by case basis.

The cost of providing any reserve (service that will be needed later but must be put in now for economical reasons) may be carried by the City until the time the benefit properties need the service. At that time the City shall assess the cost of the services plus carrying charges to the benefit properties on a reasonable and fair basis. However, in most cases the City should discourage "leap frogging" in the extension of City services.

13. Disbursement of Financial Assistance:

If the City receives financial assistance from any source or organization to defray a portion of the cost of an improvement, such aid shall be used to reduce the share of the project cost which would be met from general city funds. County State Aid (CSA) funds will not be credited to offset assessments as they will be utilized in a revenue pool fund to offset total reconstruction program costs.

14. Assessability of Public and Tax-Exempt Properties:

City-owned properties, including municipal buildings, buildings, building sites, parks and playgrounds, but not including public streets and alleys, shall be regarded as being assessable on the same basis as if it was privately owned. Other tax-exempt properties, such as schools, churches, cemeteries, county, and state owned lands, shall be regarded as assessable on the same basis as if such property was privately owned with the exception of minimum and maximum lot frontages. This is in accordance with Minnesota Statute 429.061, subdivision 4.

15. Inequitable Distribution of Assessments:

Where the project cost of an improvement is not entirely attributable to the need for service to the area served by said improvement, or where unusual conditions beyond the control of the owners of the property for the area would result in an inequitable distribution of special assessments, the City, reserves the option to forgive such costs which, in the judgment of the City Council, represents the excess cost not directly attributable to the area served.

16. Aid to Developers:

It is the intention of the City Council to aid developers in any way possible in the development of housing or industry. Such aid, however, can only be granted within the confines of the City's finances and expertise. The commitment of municipal monies is a serious responsibility, and is not to be taken without due deliberation. To the extent that the financing tools at the City's disposal (tax-increment, industrial development revenue bonds, assessment bonds, etc.) can be of help, they shall be used in a manner consistent with the City's overall goals and objectives. For this reason, the type of help granted to developers may vary from time to time, depending on the options available to the City at the time. Such variations are not to be construed as either favoritism or discrimination, nor does the use of one method one time set a precedence for the use of that method all of the time.

It is suggested that any developers interested in a project for the City contact the City Administrator.

17. Industrial or Commercial Improvement Projects:

Due to the particular needs of every business, the assessments of a public improvements project for improvement projects for industrial and commercial property needs shall be handled on a case by case basis.

18. Development of a Subdivision:

If an improvement is constructed within a subdivision, the assessable costs of the improvement shall be assessed against properties within the subdivision served, with the exception that in a residential area, the "City cost" shall be equal to the increased cost for constructing a street to arterial or collector design standards in lieu of construction to residential design standards. Provided also, that in commercial or industrial subdivisions, the increased cost of constructing a street to arterial design standards in lieu of construction to collector design standards required to serve such subdivision may be assumed as "City costs".

In cases where the City Council determines that the assessable cost would be more equitably distributed (including those instances where agreement can be reached between the City and the Developer of a subdivision), the assessable unit may be the "lot". That is, on a uniform per lot basis.

19. Sidewalk and Driveway Approaches:

It is the desire of the City to install sidewalks along higher traffic areas to promote pedestrian safety. Sidewalks may also be installed along access streets where it is determined to be in the public's best interest at the discretion of the City Council.

Along roadway corridors where the City Council deems it appropriate to install sidewalks for public's safety, costs associated with the sidewalks shall be 100% borne by city. Driveway approaches, should they be required, shall be included as part of the street reconstruction costs.

There will be no assessment for an existing sidewalk which is in good condition that is not replaced in conjunction with a street improvement project. There will be an assessment for a sidewalk which is in good condition and which is replaced for the sole purpose of correcting grade. It shall be the responsibility of the property owner to keep sidewalk facilities free from ice and snow and the growth of grasses between or over the area.

20. Drain Tile / Sump Connections: The City will evaluate the placement of drain tile and sump pump connection boxes in conjunction with street reconstruction projects. Where necessary, it is the desire of the City to provide a sump pump connection box within the right of way to provide developed residential property within the City a connection port for sump pump discharge.

21. Assessment Rate Determination: The assessment rate is determined by dividing the *potential assessed cost* by the adjusted front footage. The *potential assessed cost* is the project cost less the City's portion of costs as outlined in Items 5 and 6 of Section 1 – General Assessment Policies. *The actual assessed cost* is

determined by multiplying the assessable footage by the assessment rate. The difference between the *potential assessed cost* and the *actual assessed cost* is the *assessment adjustment*, which is to be a “City cost”.

SECTION II - PAYMENT PROCESS

1. Total Payment - After the special assessment hearing, property owners are given thirty (30) days to pay the City Administrator the total amount assessed, with no interest charge on this thirty day period.

2. Partial Prepayment - After the adoption of the assessment role by the City Council, the owner of any property specially assessed in the proceeding may, prior to the certification of the assessment or the first installment to the County Auditor, pay to the City Administrator any portion of the assessment not less than \$100.00. The remaining unpaid balance shall be spread over the period of time established by the Council for installment payment of the assessment.

3. Annual Installments - Special assessments may be made payable in equal annual installments including principal and interest, each in the amount annually required to pay the principal over such period with interest at such rate as the resolution determines, not exceeding the maximum period and rate as regulated by State Law. In this event, no prepayment shall be accepted without payment of all installments due to and including December 31st of the year of prepayments and the original principal amount reduced only by the amounts of principal included in such installments, computed on an annual amortization basis.

4. Interest rate - The interest rate on assessments shall be set by the City Council, but shall not exceed the maximum set by State Law.

5. Assessment Term - Generally, for most street and utility improvement projects, the City of Harmony will utilize a term of 10 years for repayment of assessments. For lower cost public improvements such as gravel alleyway improvements and sidewalk improvement projects where assessment rates are relatively lower, the City will consider a 5 year repayment term. For large scale, high cost public improvements, the council may consider a longer term than the typical 10 year term. The repayment term should never exceed the expected life of the improvements.

SECTION III - DEFERMENT PROCESS

1. Deferment for Eligible Agricultural Land

The Minnesota Agriculture Property Tax Law (M.S.A. 273.111), commonly referred to as the "Green Acres Law", was basically designed for the preservation of agricultural land should it be annexed by a municipality. This law delineates and states that real estate consisting of ten acres or more shall be entitled to a deferment of assessments under this section only if it is actively and exclusively devoted to agricultural use as defined in Subdivision 3 and 6 of this law.

The payment of special assessments and the interest thereon shall be deferred as long as the property meets the conditions contained in Subdivision 3 of the law.

When such property is sold or no longer qualifies under Subdivision 3, all deferred special assessments plus interest shall be payable within ninety (90) days. Penalty shall not be levied on any such special assessments if timely paid. If not paid within such 90 days, the County Auditor shall include such deferred special assessments plus a ten (10) percent penalty on the tax list for the current year.

2. Deferment for Unimproved Property

The City may defer the assessments for improvements with respect to property which is not directly and immediately affected by the improvement for which the assessment is levied. If applicable, at such time as extensions or connections regarding the improvement directly benefit such unimproved property, the City may require payment of the deferred assessments as well as those relating to the connection or extension.

In a case such as this, the property owner may, at the discretion of the City Council be given the option of having a deferred assessment placed against a "subdividable" piece of property or executing a recordable deed restriction which would prohibit the further subdivision of the parcel in question in return for the elimination of a potential assessment against the splittable portion.

Any such deferral shall be subject to such other items and conditions including accrual of interest, and shall be subject to termination, all as determined by City Council.

3. Deferment for Eligible Senior Citizens

Pursuant to Minnesota Statutes 435.195, the City Council may defer the payment of any special assessment for any homestead property owned by a person 65 years of age or older for whom it would be a hardship to make payments.

The deferment shall be granted upon certification by the owner on a form prescribed by the County Assessor and submitted to the City Administrator to establish the qualification of the owner for such a deferment. The application shall be made within ninety (90) days after the adoption of the assessment roll by the Council and shall be renewed each following year upon the filing of a similar application not later than September 30th. The Council shall either grant or deny the deferment, and, if it grants the deferment, it may require the payment of interest due each year. If the Council grants the deferment, the City Administrator shall notify the County Auditor and County Assessor who shall, in accordance with Minnesota Statutes, Section 435.194, record a notice of the deferment with the Registrar of Deeds setting forth the amount of the assessment.

The option to defer the payment of special assessments shall terminate and all amounts accumulated plus applicable interest shall become due upon the occurrence of any one of the following events:

- (1) The death of the owner when there is no spouse who is eligible for the deferment;
- (2) The sale, transfer, or subdivision of all or any part of the property;
- (3) Loss of homestead status on the property;
- (4) Determination by the Council for any reason that there would be no hardship to require immediate or partial payment; or

Upon the occurrence of one of the events specified above, the Council shall terminate the deferment. Thereupon, the City Administrator shall notify the County Assessor and the County Auditor of the termination, including the amounts accumulated on unpaid installments plus applicable interest which shall become due and payable.

SECTION IV - LOT FRONTAGE GUIDELINES

A lot shall only be assessed for its frontage as determined in accordance with the rules set forth below:

1. **Minimum / Maximum.** The street improvements will be assessed on a front footage basis for the footage abutting the street surface, with a 60- foot minimum and a 150-foot maximum applying. In the event a lot exceeds 150 feet in width and can be subdivided, pursuant to zoning and subdivision requirements and existing site conditions, the property will be assessed on the basis for each individual lot which could be created. Access to a street will, at a minimum, generate a 60-foot frontage for assessment purposes. (See Appendix B)
2. **Odd-Shaped and Rectangular Lots.** For odd-shaped lots (such as exist on cul-de-sacs, triangular intersections, curved streets) or rectangular lots, or a lot where an improvement does not extend across the entire frontage of a parcel (such as an “L” intersection), the adjusted front footage is computed by dividing the square footage (area) of the lot by 10,000 square feet to determine the equivalent number of 75 front footage units in the parcel. The equivalent unit figure multiplied by 75 feet will give the adjusted front footage. Minimums and maximums set forth in Item 1 above will apply in this case. (See Appendix C and Appendix D).
3. **Approximately Rectangular Lots.** For a lot which is approximately rectangular, the adjusted front footage is computed by averaging the front and rear sides of the lot. If the lot is deeper than 150 feet, the width at the 150-foot depth is used for the rear line dimension. This method is used only where the divergence between the front and rear lot lines is ten (10) feet or less. Where divergence is greater than (10) feet, the “odd shaped lot” formula should be applied. Minimums and maximums set forth in Item 1 above apply. (See Appendix E)
4. **Interior Lot.** Interior lots benefiting by an improvement shall be assessed at 100% of the front footage subject to the minimum and maximums set forth in Item 1 above.
5. **Corner Lots.** Frontage for corner lots is to be determined by City Staff utilizing factors such as street address, orientation of the home and of neighboring houses, lot configuration, previous assessments and driveway access in order that the affected parcel will be treated in an equitable manner with other properties to be assessed as a result of a project, unless stated otherwise in this policy.

A. **Corner lots bordered by two City streets.** Corner lots having a City street on both sides shall be assessed at 100% of the front footage if the improvement is of the front street and at 20% of the side footage if the improvement is of the side footage if the improvement is of the side street, except that any footage on the side deemed

subdividable pursuant to zoning and subdivision code requirements will be assessed at 100%. The 20% factor is to be applied only to the point of the potential lot split. (See Appendix F)

B. Corner lots bordered by a non-city street on one side and a City street on the other side. (See Appendix G)

1. If the house fronts on the City street, with frontage determined by street address, then the property will be assessed for 100% of the affected frontage subject to the minimum and maximums in Item 1 above.
2. If the house fronts on a non-city street being improved, then the City street frontage (side yard) shall be assessed at 20% of the actual footage, except that any footage on that side deemed subdividable pursuant to zoning and subdivision code requirements will be assessed at 100% of the actual footage subject to the minimums and maximums.
3. See General Policies Item 13. *Disbursement of Financial Assistance* for assessment of improvements of non-City street.

C. If a non-City street becomes a City street, previous assessments to a parcel will be considered to ensure equitable apportionment of special assessments.

6. Streets Front and Back. If a lot faces on one street and backs onto another, it shall be assessed 100% of the front footage if the improvement is in the front and at 20% of the rear footage if the improvement is to the rear street; except that any footage to the rear deemed subdividable pursuant to zoning and subdivision requirements will be assessed at 100% of the footage. This provision is subject to the minimums and maximums set forth in Item 1 above. (See Appendix A)
7. Triple Frontage Lots. For a lot which has streets on three sides of its boundaries, street address frontage will be assessed at 100%, with one side assessed at 20% (same as a corner lot), and the third side will not be assessed. (See Appendix A)

SECTION V - APPEALS PROCEDURE

Minnesota Statutes, Chapter 429, have made provisions for the appeal or petitions and assessments inconjunciton with the special assessments proceedings. The procedures to be followed are as follows:

Appeal from Determination of Legality of Petition (M.S.A. 429.036)

Any person, being aggrieved by this determination of the petition presented by affected property to the Council, may appeal to the district court of Fillmore County by serving the City Administrator of the municipality, within 30 days after the adoption and publication of the resolution, a notice of appeal briefly stating the grounds of appeal and giving a bond in the penal sum of \$250.00, in which the municipality shall be named as obligee, to be approved by the City Administrator, conditiond that the appellant will duly prosecute the appeal, pay all costs and disbursements which may be judged against him, and abide by the order of the court. The City Administrator shall furnish the appellant a certified copy of the petition, or any part thereof, on being paid by appellant of the proper charges therefor. The appellant shall be placed upon the calendar of the next general term commencing more than thirty (30) days after the dated of serving the notice and filing the bond and shall be tried as are other appeals in such cases. Unless reversed upon the appeal, the determination of the governing body as to the sufficiency of the petition shall be final and conclusive.

Appeal from the Legality of the Assessments (M.S.A. 429.081)

Within thirty (30) days after the adoption of the assessment roll, any person aggrieved, who is not precluded by failure to so object prior to or at the assessment hearing, or whose failure to so object is due to a reasonable cause, may appeal to the district court by serving a notice upon the Mayor or City Administrator. The notice shall be filed with the Administrator of the district court within ten (10) days after its service. The City Administrator shall furnish appellant a certified copy of objections filed in the assessment proceedings, the assessment roll or part complained of, and all papers necessary to present the appeal. The appeal shall be placed upon the calendar or the next general term commencing more than five (5) days after the date of serving the notice and shall be tried as other appeals in such cases. The court shall either affirm the assessment or set it aside and order a reassessment as provided in section 429.071, subdivision 2. If appellant does not prevail upon the appeal, the costs incurred shall be taxed by the court and judgement entered therefor. All objections to the assessment shall be deemed waived unless presented on such appeal. This section provides the exclusive method of appeal from a special assessment levied pursuant to Chapter 429.