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CHAPTER 201

GENERAL FINANCE PROVISIONS

SECTION:

201.01: Municipal Depository

201.01: **MUNICIPAL DEPOSITORY**: At its first meeting each year, the Council shall designate the depository for the Municipal funds. (1988 Code §2.14)
CHAPTER 202

PUBLIC IMPROVEMENTS

SECTION:

202.01: Title, Purpose and Authority
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202.01: TITLE, PURPOSE AND AUTHORITY:

Subd. 1. Short Title: This Chapter will be known, cited and referred to as the MOUNDS VIEW PUBLIC IMPROVEMENT CODE, except as referred to herein, where it shall be known as “this Chapter”.

Subd. 2. Purpose: It is the purpose of this Chapter to provide the procedure for initiating, constructing, maintaining and financing local improvements and the imposition of special assessments. (1988 Code §26.01)

Subd. 3. Authority: This Chapter is enacted pursuant to the Home Rule Charter of the City (hereinafter referred to as the “Charter”), Section 8.03. (1988 Code §26.02)

City of Mounds View
202.02:  **DEFINITIONS:** For the purpose of this Chapter, the terms defined in this Section shall have the meanings ascribed to them. Other terms shall have the meanings ascribed to them in the Charter or other provisions of this Code, where applicable or consistent.

Subd. 1.  **CITY:** The City of Mounds View.

Subd. 2.  **COUNCIL:** The City Council of Mounds View.

Subd. 3.  **CLERK:** The Mounds View City Administrator. (Amended, Ord. 844, 5-20-10)

Subd. 4.  **IMPROVEMENT:** Any type of improvement made under authority granted by the Charter or State law.

Subd. 5.  **LOCAL IMPROVEMENTS:** A public improvement financed partly or wholly from special assessments.

Subd. 6.  **NEWSPAPER:** The official newspaper of the City.

Subd. 7.  **NEWSLETTER:** A letter published by the City at regular intervals at least six (6) times each year.

Subd. 8.  **STREET:** Any street, alley or other public way or any part thereof.

202.03:  **EFFECT OF CHARTER PROVISIONS:** Local improvements shall be carried out exclusively under the provisions of the Charter. (1988 Code §26.15)

202.04:  **STATUTE PROVISIONS ADOPTED:** The provisions of Minnesota Statutes 444.075, pertaining to waterworks systems, main sewers and sewage disposal plants, as amended from time to time, are hereby adopted by reference. (1988 Code §26.24; 1993 Code)

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1 M.S.A. §429.011, et seq.

2 See Section 108.01 of this Code.

3 See Charter Section 1.13.
202.05: **COUNCIL POWERS AND AUTHORITY:** The City Council shall have power to make the following improvements:

Subd. 1. To acquire, open and widen any street and to improve the same by constructing, reconstructing and maintaining sidewalks, pavement, gutters, curbs and vehicle parking strips of any material or by grading the same, including storm sewers or other street drains and connections from sewer, water or similar mains to curb lines.

Subd. 2. To acquire, develop, construct, reconstruct, extend and maintain storm and sanitary sewers and systems, including outlets, holding areas and ponds, treatment plants, pumps, lift stations, service connections and other appurtenances of a sewer system, within and without the corporate limits.

Subd. 3. To construct, reconstruct, extend and maintain steam heating mains.

Subd. 4. To install, replace, extend and maintain street lights and street lighting systems and special lighting systems.

Subd. 5. To acquire, improve, construct, reconstruct, extend and maintain water works systems, including mains, valves, hydrants, service connections, wells, pumps, reservoirs, tanks, treatment plants and other appurtenances of a water works system, within and without the corporate limits.

Subd. 6. To acquire, improve and equip parks, open space areas, playgrounds and recreational facilities within and without the corporate limits.

Subd. 7. To plant trees on streets and to provide for their trimming, care and removal.

Subd. 8. To abate nuisances and to drain swamps, marshes and ponds on public or private property and to fill the same.

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1 See Title 900 of this Code.

2 See Chapter 907 of this Code.

3 See Chapter 906 of this Code.

4 See Chapter 905 of this Code.

5 See Chapter 605 of this Code for disease control

6 See Chapter 604 of this Code.

*City of Mounds View*
Subd. 9. To construct, reconstruct, extend and maintain dikes and other flood control works.

Subd. 10. To construct, reconstruct, extend and maintain retaining walls and area walls.

Subd. 11. Other improvements authorized by Minnesota Statutes, section 429.021, as amended from time to time. (1988 Code §26.04)

202.06: COMBINING IMPROVEMENTS: An improvement on two (2) or more streets or two (2) or more types of improvement in or on the same street or streets or different streets may be included in one (1) proceeding and conducted as one (1) improvement. (1988 Code §26.04)

202.07: IMPROVEMENT PETITION PROCEDURES:

Subd. 1. Petition Instituted: All local improvements to be paid for by special assessments against the benefited property shall be instituted by either: 1) petition of at least twenty-five percent (25%) in number of the benefited property owners together with a resolution adopted by an affirmative vote of the majority of all of the Council; or 2) a resolution adopted by a four-fifths (4/5) affirmative vote of all of the Council.

Subd. 2. Council Resolution; Notice of Hearing:

a. The Council resolution shall state the nature and scope of the proposed improvement and shall provide means to obtain a cost estimate which shall set forth the cost of the improvement both in unit price and in total thereof. Upon receipt of such estimate, the Council shall, by resolution, set a date for a public hearing on the proposed improvement, setting forth therein the time, place and purpose of such hearing. Such resolution shall be described in the City Newsletter and published twice at least one (1) week apart in the official newspaper of the City no less than two (2) weeks prior to the date of said hearing, and in addition thereto, a copy of such resolution, including estimated unit prices and estimated total price thereof, shall be mailed to each benefited property owner at their last known address at least two (2) weeks prior to the date of said hearing. Failure to give mailed notice or any defects in the notice shall not invalidate the proceedings. (1988 Code §26.05)

b. When any petition for the making of any public improvement or in opposition to any public improvement, as provided for in this Chapter, is presented to the Council, the Council shall, by resolution, determine whether or not the petition has been signed by the required percentage of owners of property affected thereby or as to the sufficiency of said petition. (1988 Code §26.06)

1 See Title 1300 of this Code.
Subd. 3. Petition Hearing: At the hearing, the City Council shall receive any written and oral statements and hear any petitioners for or against the proposed improvement.

Subd. 4. Sixty Day Period; Protests:

   a. A period of sixty (60) days shall elapse after the public hearing before any further action shall be taken by the Council on the proposed improvement. If, within such sixty (60) day period, a petition against such improvement be filed with the Council, signed by a majority of the owners proposed to be assessed for the improvement or, when the improvement has been petitioned for, signed by a number of the owners proposed to be assessed for such improvement at least equal to the number of those who petition for the improvement, the Council shall not make such improvement at the expense of the property benefited unless, in the meantime, there be filed with the Council a petition asking that the improvement be made, signed by property owners proposed to be assessed for such improvement at least equal in number to those who signed the petition against the improvement; in which event, the Council may disregard the petition against the improvement.

   b. Regardless of the provisions in subdivisions 1 through 5 hereof, when less than one hundred percent (100%) of the estimated cost of a proposed local improvement is to be paid for by special assessment within the sixty (60) day period after a public hearing has been held on the proposed improvement, a petition may be filed with the Council, signed by a majority of the number of electors who voted for Mayor in the last regular Municipal election, protesting against either the improvement or the assessment formula or both. In this event, the Council shall not proceed with the improvement as proposed.

Subd. 5. Withdrawal from Petition: Any person whose name appears on a petition to the Council for a local improvement or on a petition to the Council against a local improvement may withdraw their name by a statement, in writing, filed with the Council before such petition is presented to the Council.

Subd. 6. Limitations: When a proposed improvement is allowed under the foregoing subdivisions, the Council may proceed at any time between sixty (60) days and one (1) year after the public hearing on the improvement. However, no contract shall be let in the event that the current proposed contract exceeds the estimated cost by more than ten percent (10%).

Subd. 7. Reconsiderations: When a proposed improvement is disallowed under the foregoing subdivisions, the Council shall not vote on the same improvement within a period of one (1) year after the public hearing on said improvement.

City of Mounds View
Subd. 8. Petition By All Owners: Whenever all owners of real property abutting upon any street named as the location of any improvement shall petition the Council to construct the improvement and to assess the entire cost against their property, the Council may, after a public hearing, as provided in Chapter 8 of the Home Rule Charter, adopt a resolution determining such facts and ordering the improvement. (1988 Code §25.05)

Subd. 9. Appeal:

a. Any person being aggrieved by this determination may appeal to the District Court of Ramsey County by serving upon the City Administrator, within thirty (30) days after the adoption of the resolution, a notice of appeal briefly stating the grounds of appeal and giving a bond in the penal sum of two hundred fifty dollars ($250.00), in which the Municipality shall be named as obligee, to be approved by the City Administrator, conditioned that the appellant will duly prosecute the appeal, pay all costs and disbursements which may be adjudged against appellant and abide by the order of the Court. (Amended, Ord. 844, 5-20-10)

b. 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. (Amended, Ord. 844, 5-20-10)

c. The appeal shall be placed upon the calendar of the next general term commencing more than thirty (30) days after the date of serving the notice and filing the bond and shall be tried as are other appeals in such cases.

d. Unless reversed upon the appeal, the determination of the Council as to the sufficiency of the petition shall be final and conclusive. (1988 Code §25.07)
202.08: **CONTRACT PROCEDURES; PERFORMANCE OF IMPROVEMENTS:**

Subd. 1. Plans and Specifications; Advertisement For Bids: When the Council determines to make any improvement, it shall cause plans and specifications of the improvement to be made, or if previously made, to be modified, if necessary, and to be approved and filed with the City Administrator. (Amended, Ord. 844, 5-20-10)

a. Cost in Excess of Twenty Five Thousand Dollars: If the estimated cost exceeds twenty five thousand dollars ($25,000.00), it shall advertise for bids for the improvement in the newspaper and such other papers and for such length of time as it may deem advisable.

b. Cost in Excess of One Hundred Thousand Dollars: If the estimated cost exceeds one hundred thousand dollars ($100,000.00), publication shall be made once in the newspaper and at least once in a newspaper or trade paper published in a city of the first class no less than three (3) weeks before the last day for submission of bids.

c. Eligibility for Trade Paper: To be eligible as such a trade paper, a publication shall have all the qualifications of a legal newspaper; except, that instead of the requirement that it shall contain general and local news, such trade paper shall contain building and construction news of interest to contractors in this State, among whom it shall have general circulation.

d. Advertisement: The advertisement shall specify the work to be done, shall state the time when the bids will be publicly opened for consideration by the Council, which shall be not less than ten (10) days after the first publication of the advertisement when the estimated cost is less than one hundred thousand dollars ($100,000.00) and not less than three (3) weeks after such publication in other cases, and shall state that no bids will be considered unless sealed and filed with the City Administrator and accompanied by a cash deposit, cashier’s check, bid bond or certified check payable to the City Administrator, for such percentage of the amount of the bid as the Council may specify. In providing for the advertisement for bids, the Council may direct that bids shall be opened publicly by two (2) or more designated officers or agents of the Municipality and tabulated in advance of the meeting at which they are to be considered by the Council. Nothing herein shall prevent the Council from advertising separately for various portions of the work involved in an improvement, or from itself, supplying by such means as may be otherwise authorized by law, all or any part of the materials, supplies or equipment to be used in the improvement or from combining two (2) or more improvements in a single set of plans and specifications or a single contract. (Amended, Ord. 844, 5-20-10)
Subd. 2. Contracts; Day Labor:

a. In contracting for an improvement, the Council shall require the execution of one (1) or more written contracts and bonds, conditioned as required by law. The Council shall award the contract to the lowest responsible bidder, or it may reject all bids. If any bidder to whom a contract is awarded fails to enter promptly into a written contract and to furnish the required bond, the defaulting bidder shall forfeit to the Municipality the amount of the defaulter’s cash deposit, cashier’s check, bid bond or certified check, and the Council may, thereupon, award the contract to the next lowest responsible bidder.

b. When it appears to the Council that the cost of the entire work projected will be less than twenty five thousand dollars ($25,000.00) or whenever no bid is submitted after proper advertisement or the only bids submitted are higher than the Director of Public Works/City Engineer’s estimate, the Council may advertise for new bids or, without advertising for bids, directly purchase the materials for the work and do it by the employment of day labor or in any other manner the Council considers proper. The Council may have the work supervised by the Director of Public Works/City Engineer or other qualified person but shall have the work supervised by a registered engineer if done by day labor and it appears to the Council that the entire cost of all work and materials for the improvement will be more than two thousand dollars ($2,000.00).

c. In case of improper construction or unreasonable delay in the prosecution of the work by the contractor, the Council may order and cause the suspension of the work at any time and relet the contract or order a reconstruction of any portion of the work improperly done, and where the cost of completion or reconstruction necessary will be less than twenty five thousand dollars ($25,000.00), the Council may do it by the employment of day labor.
Subd. 3. Day Labor; Detailed Report:

a. When the Council has performed construction work by day labor, it shall cause a detailed report to be filed with the City Administrator and certified by the registered engineer or other person in charge, if there is no registered engineer. The report shall show: (Amended, Ord. 844, 5-20-10)

(1) The complete cost of the construction.

(2) Final quantities of the various units of work done.

(3) Materials furnished for the project and the cost of each item thereof.

(4) Cost of labor, cost of equipment hired and supervisory costs.

b. The report shall have attached a certificate by the registered engineer or other person in charge that the work was done according to the plans and specifications or, if there were any deviations from them, an itemized statement of these deviations.

Subd. 4. Alternate Procedure on Street Improvements: As to any improvements consisting of grading, graveling or bituminous surfacing of streets and alleys, the Council may proceed in the manner provided in this Chapter; except, that it may:

a. Order the work done by day labor, regardless of the estimated cost of such improvements.

b. Use Municipal equipment or hire equipment and purchase materials for all such improvements to be done by day labor in any twelve (12) month period by advertising once therefor, such advertisement to call for bids for the furnishing of equipment, if the City does not use its own equipment, and for materials at unit prices based on the quantities which the Council estimates will be required.

c. Contract at one time on a unit-price basis for part or all of the street improvements to be constructed by the Municipality during the current year, including improvements which may thereafter be ordered constructed.

Subd. 5. Cooperation with State or Local Government: When an improvement is made under a cooperative agreement with the State or another political subdivision by the terms of which the State or other subdivision is to construct the improvement, it shall not be necessary to comply with subdivisions 1 and 2 hereof.
Subd. 6. Percentage Payment on Engineer’s Estimate: In case the contractor properly
performs the work, the Council shall, from month to month before completion of the
work, pay contractor not to exceed ninety five percent (95%) of the amount already
earned under the contract, upon the estimate of the engineer or other competent person
selected by the Council, and the contract shall so provide, and shall further agree that
when the work is ninety five percent (95%) or more completed, upon the
recommendation of the engineer, such portions of the retained price shall be released as
the Council determines are not required to be retained to protect the City’s interest in
satisfactory completion of the contract.

Subd. 7. Modification of Contracts: After work has been commenced on an improvement
undertaken pursuant to a contract awarded on a unit price basis, the Council may, without
advertising for bids, authorize changes in the contract so as to include additional units of
work at the same unit price if the cost of the additional work does not exceed twenty five
percent (25%) of the original contract price. Original contract price means that figure
determined by multiplying the estimated number of units required by the unit price. (1988
Code §26.08)

Subd. 8. Time Limit on Improvements: When the Council determines to make any local
improvement, it shall let the contract for all or part of the work or order all or part of the
work done by day labor or otherwise as may be authorized by law, no later than one (1)
year after the public hearing on the improvement. (1988 Code §26.17)
202.09: **APPORTIONMENT OF COST:**

Subd. 1. The cost of any improvement, or any part thereof, may be assessed upon property benefited by the improvement, based upon the benefits received, whether or not the property abuts on the improvement, and whether or not any part of the cost of the improvement is paid from the County-State Aid Highway Fund, the Municipal State Aid Street Fund or the Trunk Highway Fund. The area assessed may be less than but may not exceed the area proposed to be assessed as stated in the notice of hearing on the improvement, except as provided below. The Municipality may pay such portion of the cost of the improvement as the Council may determine from general ad valorem tax levies or from other revenues or funds of the Municipality available for the purpose, subject to the provisions of subdivision 8.04(2) of the Charter. The City may subsequently reimburse itself for all or any of the portion of the cost of a water, storm sewer or sanitary sewer improvement so paid by levying additional assessments upon any properties abutting on but not previously assessed for the improvement, on notice and hearing as provided for the assessments initially made.

To the extent that such an improvement benefits nonabutting properties which may be served by the improvement when one (1) or more later extensions or improvements are made but which are not initially assessed therefor, the City may also reimburse itself by adding all or any of the portion of the cost so paid to the assessments levied for any of such later extensions or improvements; provided, that notice that such additional amount will be assessed is included in the notice of hearing on the making of such extensions or improvements. The provisions of Section 202.07 shall apply to such extensions or improvements in the same manner as if they were new improvements.

(1988 Code §26.09)
Subd. 2. The following are methods of street reconstruction and rehabilitation, which will be utilized by the City of Mounds View in considering future projects and assessments. It will be noted that the design standard for either reconstruction or rehab will be the current design of the street section. Projects may be constructed to higher designs if warranted and/or approved by the City Council. (Ord. 654, 2-14-00)

Improvement Type and Apportionment of Cost:

a. Street Reconstruction Including Curb and Gutter: The cost of street reconstruction shall be recovered by the adjusted front footage method. The front footage rate shall be determined by dividing the project cost by the total number of adjusted front feet in the project area. The assessments per adjusted front foot may vary depending on the underlying zoning of a parcel. Assessments for residential properties which are on collector or arterial streets (MSA, county road) shall be assessed for one hundred percent (100%) of the pavement surface and base, up to a width of twenty six (26) feet, equally divided by both sides of the street. This amount shall not exceed fourteen dollars and sixty cents ($14.60) per front foot. (Ord. 654, 2-14-00)

(1) Non-Collector Street Residential property owners will be assessed for the cost of the pavement and base for the front footage side of the property, which shall not exceed fourteen dollars and sixty cents ($14.60) per frontage foot. This amount will be adjusted annually by resolution, in accordance with the Engineering News Record (ENR). (Ord. 654, 2-14-00)

(2) Residents requesting Curb and Gutter, any required storm sewer and/or installation of sidewalks/trails on a construction project will be assessed twenty five percent (25%) of the total cost of the project additions which will include engineering, additional removals, base and all other associated expenses. All additional project requests shall be assessed at twenty five percent (25%) of the total costs associated with the improvements. (Ord. 654, 2-14-00)

(3) One hundred percent (100%) of the turn back funds received from Ramsey County will be applied to the new construction or pavement cost of the road that was received. (Ord. 654, 2-14-00)

The remaining cost shall be recovered by means of the general ad valorem property tax paid by the entire community or by other funds that may become available to the City for infrastructure cost recovery. (Ord. 654, 2-14-00)
b. Street Resurfacing: Street resurfacing is commonly known and referred to as street overlaying whereby a new bed of road material such as bituminous is installed over an existing paved road to a specific thickness. Assessments shall be determined by the adjusted front footage method at one hundred percent (100%) to properties on both sides of the street. A mill and overlay to an existing paved road will be assessed by the adjusted front footage method at one hundred percent (100%) to properties on both sides of the street. A recycle and overlay to an existing paved road will be assessed by the adjusted front footage method at one hundred percent (100%) to properties on both sides of the street. Assessments will be based on physical project costs plus engineering, administration costs, ROW expenditures and other related project costs. The method of rehabilitation or resurfacing shall be determined by the Pavement Condition Index (PCI) of the combined segments of the streets considered for the project. (Ord. 654, 2-14-00)

c. Sidewalk: Sidewalk improvements may be done in conjunction with a street reconstruction or as a separate project. In any event, sidewalks requested that are not included in the City’s sidewalk and trail plan shall be recovered by assessing twenty five percent (25%) to the affected property owners and the remainder paid by the general ad valorem property tax paid by the entire community or by other funds that may become available to the City for infrastructure cost recovery. Sidewalks are generally installed on the City’s major streets or in accordance with the City’s sidewalk and trail plan, which will connect several neighborhoods and community attractions in a logical pattern; these improvements will not be assessed to the abutting properties. (Ord. 654, 2-14-00)

d. Sealcoating: Sealcoating, patching and cracksealing are considered general maintenance activities and the expenses of such acts will be paid for by ad valorem property tax or any other funds available to the City at that time.

e. Sanitary Sewer and Water Mains: Repair and replacement of sewer or water mains is usually done in conjunction with a street reconstruction project and the cost of this work should be included as part of the total major street project cost and should also be considered to be included in the rate assessed for street reconstruction. If it is determined that the repair and replacement work results in a greater benefit to some properties and not to others, the Council should consider establishing a different assessment rate based on the benefits received.

f. Sanitary Sewer and Water Trunk Improvements: Trunk sewer and water mains are usually designed to carry larger volumes of flow than are necessary within an immediate property area in order to serve additional properties beyond the area of their immediate placement. Therefore, one hundred percent (100%) of the cost of trunk improvements will be assessed on a unit basis to all properties within a district deemed to be benefited from the trunk improvements.
g. Sewer and Water Services: Individual sewer and water services benefit only the properties they serve and one hundred percent (100%) of their cost shall be assessed to the property for which they are installed.

h. Drainage Improvements: Storm drainage and ponding/basin systems are usually constructed to serve a specific drainage or “watershed” district. These drainage districts have trunk lines, which are large diameter pipes that transport large volumes of water from one (1) or more drainage districts. Property within drainage districts that would receive benefit from a trunk storm sewer, would be assessed a unit amount of four hundred dollars ($400.00) per lot for a single family residential lot. This amount would be determined and adjusted annually by resolution using the Engineering News Record (ENR). Multifamily housing lots that exceed one-third (1/3) acre would be assessed based on the number of acres, multiplied by the unit cost of one thousand two hundred dollars ($1,200.00) per acre. Commercial/Industrial property would be assessed based on the number of acres that are determined to benefit from the trunk line multiplied by the unit cost of one thousand two hundred dollars ($1,200.00) per acre to a maximum amount of three (3) acres or three thousand six hundred dollars ($3,600.00). The remaining cost will be paid for by the Storm Water Surface Utility and/or by an ad valorem property tax paid by the entire community or by other funds that may become available to the City for infrastructure cost recovery. Should a project be initiated on a particular street that requires storm sewer laterals which would be connected to the trunk lines, the Surface Water Utility would fund these expenses. (Ord. 600, 5-12-97)

i. Special Conditions: Special consideration shall be given to the “age” of a street or utility system when determining the proportion of cost to be assessed to benefited properties. If it is necessary to reconstruct or resurface a street or perform major repair/replacement work on sewer and water utilities, before a reasonable amount of time (ten (10) to twelve (12) years for resurfacing, twelve (12) to seventeen (17) years for partial reconstruction and seventeen (17) to twenty five (25) years for total reconstruction) the assessment shall be calculated on a pro-rated basis. The remaining cost shall be recovered by means of the general ad valorem property tax paid by the entire community or by other funds that may become available to the City for infrastructure cost recovery. (Ord. 567, 11-13-95)

j. In projects involving new street construction, and mill and overlays, mailboxes will be grouped on gang posts in numbers logical to the spacing required. This practice will insure the proper placement of the mailboxes, reduce potential roadside hazards, and generally clean up the edge of the street. The cost of the new posts and installation will be added to the project. Residents of overlays and mill and overlays may request the new posts and installation, which will be added to the cost of the project. (Ord. 654, 2-14-00)
Subd. 3. Methods of Assessment:

a. The nature of an improvement determines the method of assessment. The objective is to choose an assessment method which will arrive at a reasonable, fair and equitable assessment which will be uniform upon the same class of property within the assessed area. The most frequently recognized assessment methods are: the unit assessment, the front footage assessment and the area assessment. Depending upon the individual project, any one (1) or a combination of these methods may be utilized to arrive at an appropriate cost distribution. City staff will consider all methods and weigh their applicability to the project and present a recommendation to the City Council in the form of a mock assessment roll (or rolls). A description of each assessment and its corresponding policy application is presented. A separate section (Section III) will identify the appropriate matchup of method with a specific type of project and analyze why each is generally used.

The purpose of assessment formulas is to allocate assessed costs among benefited properties, the formula should result in an allocation of assessments which is reasonably related to the benefit received. Any one (1) predetermined formula will not be appropriate in all cases because of circumstances unique to the relationship between the specific project and the specific properties benefited. When considering an assessment method or formula for any given project, it may be necessary to combine assessment methods or to modify the methods described below. Therefore, the following description of methods of assessments should be regarded as guidelines, which may not be appropriate in all cases.
b. Unit Assessment: A unit assessment shall be derived by dividing the total project cost by the number of Residential Equivalent Density (RED) units in the project area. A RED unit is defined as a single family residential unit. All platted and unplatted property will be assigned RED unit values equivalent to the underlying zoning. When the existing land use is less than the highest and best permitted use, the Council may consider the current use as well as the full potential of land use in determining the appropriate number of RED units. Otherwise, the following RED chart will apply on a per unit basis, subject to adjustment by the Council for any inequities:

<table>
<thead>
<tr>
<th>Type</th>
<th>RED Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Family</td>
<td>1.00 RED</td>
</tr>
<tr>
<td>Duplex</td>
<td>1.00 RED</td>
</tr>
<tr>
<td>Condominium</td>
<td>0.80 RED</td>
</tr>
<tr>
<td>Multifamily (3 units or more)</td>
<td>0.80 RED</td>
</tr>
<tr>
<td>Townhouse</td>
<td>0.80 RED</td>
</tr>
<tr>
<td>Commercial</td>
<td>2.00 Units</td>
</tr>
<tr>
<td>Industrial</td>
<td>2.00 Units</td>
</tr>
</tbody>
</table>

The unit approach has proven to be the best method in those instances whereby the improvement largely benefits everyone to the same degree and the cost of the improvement is not generally affected by parcel size.

c. Area Assessment: The assessable area shall be expressed in terms of the number of acres or the number of square feet subject to assessment. When determining the assessable area, the following considerations will be given:

(1) Ponding Assessment Consideration: Lakes, ponds and swamps may be considered a part of the assessable area of a parcel.

(2) Road Right-of-Way Assessment Consideration: Up to twenty percent (20%) of the gross acreage may be deducted for street right-of-way purposes within unplatted parcels of five acres or more depending upon the parcel configuration and is only applicable to single family residential use. Parcels of less than five (5) acres may not qualify and may be assessed full acreage. The reason for this size restriction is that, in most instances, parcels of less than five (5) acres cannot support an internal public road system.

(3) Park Dedication Assessment Consideration: When park land is dedicated as part of a residential development, as required by Subdivisions Code – Chapter 1204.02, the developer shall not be assessed an acreage charge on the portion of land dedicated.
d. Front Footage Assessment: The actual physical dimensions of a parcel abutting an improvement (i.e., street, sewer, water, etc.) will generally not be construed as the frontage utilized to calculate the assessment for a particular parcel. Rather, an “adjusted front footage” will be determined. The purpose of this method is to equalize assessment calculations for lots of similar size. Individual parcels by their very nature differ considerably in shape and area. The following procedures will apply when calculating adjusted front footage. The selection of the appropriate procedures will be determined by the specific configuration of the parcel. All measurements will be scaled from available plat and section maps and will be rounded down to the nearest one-half (1/2) foot dimension with any excess fraction deleted.

e. Categorical type descriptions are as follows:

- Standard Lots
- Rectangular Variation Lots
- Triangular Lots
- Cul-de-sac Lots
- Curved Lots
- Irregularly Shaped Lots
- Corner Lots
- Flag Lots
- Double Frontage Lots

The ultimate objective of these procedures is to arrive at a fair and equitable distribution of cost whereby consideration is given to lot size and parcels are comparably assessed.

(1) Standard Lots. In this instance, the adjusted front footage for rectangular lots would be the actual front footage of the lot. The frontage measured shall be the lot width at the front lot line.

<table>
<thead>
<tr>
<th>MAIN</th>
<th>AVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>50'</td>
<td>90'</td>
</tr>
</tbody>
</table>

**Adj. Front Footage**

**EXAMPLES**
Lot A-50'
Lot B-90'

City of Mounds View
(2) **Rectangular Variation Lots.** For a lot which is approximately rectangular and uniform in shape, the adjusted front footage is computed by averaging the front and back sides of the lot. This method is used only where the divergence between front and rear lot lines is twenty (20') feet or less.

<table>
<thead>
<tr>
<th>MAIN</th>
<th>AVE.</th>
</tr>
</thead>
<tbody>
<tr>
<td>90'</td>
<td>70'</td>
</tr>
<tr>
<td>A</td>
<td></td>
</tr>
<tr>
<td>110'</td>
<td>80'</td>
</tr>
</tbody>
</table>

Adj. Front Footage

**EXAMPLES**

Lot A $\frac{90 + 110}{2} = 100$

Lot B $\frac{70 + 80}{2} = 75$

(3) **Triangular Lots.** For a triangular shaped lot, the adjusted front footage is computed by averaging the front and back lot lines. The measurement at the back lot line shall not exceed a maximum distance in depth of one hundred fifty (150') feet.

<table>
<thead>
<tr>
<th>MAIN</th>
<th>AVE.</th>
</tr>
</thead>
<tbody>
<tr>
<td>100'</td>
<td>40'</td>
</tr>
<tr>
<td>120'</td>
<td></td>
</tr>
<tr>
<td>130'</td>
<td></td>
</tr>
</tbody>
</table>

Adj. Front Footage

**EXAMPLES**

Lot A $\frac{100 + 130}{2} = 115$

Lot B $\frac{40 + 130}{2} = 85$

Lot C $\frac{120 + 0}{2} = 60$

*City of Mounds View*
(4) **Cul-de-Sac Lots.** The adjusted front footage for those lots that exist on cul-de-sacs will be calculated at the midsection of the lot at the most reasonably defined and determinable position. This line will be computed by connecting the midpoints of the two (2) side lot lines. Or, if the lots are similar in nature and configuration, a common lot width, such as the standard setback of thirty (30’) feet may be assigned based upon an evaluation of typical lots within the subdivision.

![Diagram of Cul-de-Sac Lots](image)

<table>
<thead>
<tr>
<th>Adj. Front Footage</th>
<th>EXAMPLES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lot A- 75'</td>
<td></td>
</tr>
<tr>
<td>Lot B-110'</td>
<td></td>
</tr>
<tr>
<td>Lot C- 80'</td>
<td></td>
</tr>
</tbody>
</table>

(5) **Curved Lots.** In certain situations such as those where lots are located along meandering trail system streets, read patterns create curvilinear frontages. In such instances, the adjusted front footage will be the width of the lot measured at the midpoint of the shortest side lot line.

![Diagram of Curved Lots](image)

<table>
<thead>
<tr>
<th>Adj. Front Footage</th>
<th>EXAMPLES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lot A- 70'</td>
<td></td>
</tr>
<tr>
<td>Lot B- 90'</td>
<td></td>
</tr>
<tr>
<td>Lot C-150'</td>
<td></td>
</tr>
</tbody>
</table>
(6) **Irregularly Shaped Lots.** In many cases, unplatted parcels that are legally described by a metes and bounds description are irregular and odd shaped. The adjusted front footage will be calculated by measuring the lot width at the thirty (30') foot building setback line.

![Diagram of Irregularly Shaped Lots]

(7) **Corner Lots**

a. On a corner lot, one hundred percent (100%) of the adjusted front footage of the short side will be assessed and twenty-five percent (25%) of the adjusted front footage of the long side will be assessed for improvements benefiting the respective sides. The length of the property sides and not the orientation of the principal building shall determine adjusted front footage in this case. A series of lots (two (2) or more) under common ownership shall be considered as one (1) parcel or lot for determining which is the short or long side of a property. However, this shall only apply to series of lots on which only one (1) principal building is situated.

![Diagram of Corner Lots]

City of Mounds View
b. **General Commercial Zoned Corner Lots.** The adjusted front footage shall be the entire frontage of the side of the lot immediately abutting the improvement. (Ord. 600, 5-12-97)

(8) **Flag Lots.** Properties which utilize a narrow private easement or maintain ownership of access to their property exceeding a minimum length of one hundred twenty five (125') feet, thereby having a small frontage on a street, will be assigned an adjusted front footage of seventy five (75') feet. This dimension is consistent with the subdivision ordinance which prescribes such length as the minimum lot frontage along a public roadway. The adjusted front footage for flag lots whose driveway access is under one hundred twenty five (125') feet will be measured at the building setback line from the access terminus.
(9) **Double Frontage Lots.** If a parcel, other than a corner lot, comprises frontage on two streets and is eligible for subdivision, then an adjusted front footage assessment will be charged along each street. For double frontage lots lacking the necessary depth for subdivision, only a single adjusted front footage will be computed. The frontage with driveway access to front of house, shall be assessed.

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**EXAMPLES**

**Lot A - 220'**

**Lot B - 80'**

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(Ord. 567, 11-13-95)
202.10: ASSESSMENT PROCEDURES:

Subd. 1. Calculation of Expense; Notice:

a. Determination of Expenses: At any time after a contract is let or the work ordered by day labor, the expense incurred or to be incurred in its making shall be calculated under the direction of the Council. The Council shall then determine by resolution the amount of the total expense the City will pay, other than the amount, if any, which it will pay as a property owner, and the amount to be assessed. Thereupon, the City Administrator, with the assistance of the engineer or other qualified person selected by the Council, shall calculate the proper amount to be specially assessed for the improvement against every assessable lot, piece or parcel of land, without regard to cash valuation, in accordance with the provisions of Section 202.09 of this Chapter. (Ord. 844, 5-20-10)

b. Assessment Roll: The proposed assessment roll shall be filed with the City Administrator and be open to public inspection. (Amended, Ord. 844, 5-20-10)

c. Notices: The City Administrator shall thereupon, under the Council’s direction, publish notice that the Council will meet to consider the proposed assessments. (Amended, Ord. 844, 5-20-10)

(1) Such notice shall be published in the newspaper at least once and shall be mailed to the owner of each parcel described in the assessment roll.

(2) Such notice shall state the date, time and place of such meeting, the general nature of the improvement, the area proposed to be assessed, the amount to be specially assessed against that particular lot, piece or parcel of land, that the proposed assessment roll is on file with the City Administrator and that written or oral objections thereto by any property owner will be considered. (Amended, Ord. 844, 5-20-10)

(3) The notice shall state that no appeal may be taken as to the amount of any assessment adopted pursuant to subdivision 2 unless a written objection signed by the affected property owner is filed with the City Administrator prior to the assessment hearing or presented to the presiding officer at the hearing. (Amended, Ord. 844, 5-20-10)
(4) The notice shall also state that an owner may appeal an assessment to District Court pursuant to Section 202.11 of this Chapter by serving notice of the appeal upon the Mayor or City Administrator of the Municipality within thirty (30) days after the adoption of the assessment and filing such notice with the District Court within ten (10) days after service upon the Mayor or City Administrator. The notice shall also inform property owners of the provisions of Section 202.13 of this Chapter and the existence of any deferment procedure established pursuant thereto in the City. (Amended, Ord. 844, 5-20-10)

(5) For the purpose of giving mailed notice, owners shall be those shown to be such on the records of the County Auditor or the records of the County Treasurer, but other appropriate records may be used for this purpose. Such publication and mailing shall be no less than two (2) weeks prior to such meeting of the Council. Except as to the owners of tax-exempt property or property taxes on a gross earnings basis, every property owner whose name does not appear on the records of the County Auditor or County Treasurer shall be deemed to have waived such mailed notice unless the property owner has requested, in writing, that the County Auditor or County Treasurer, as the case may be, include the property owner’s name on the records for such purpose.

Subd. 2. Adoption of Assessment; Lien; Interest:

a. At such meeting or at any adjournment thereof, the Council shall hear and pass upon all objections to the proposed assessment, whether presented orally or in writing. The Council may amend the proposed assessment as to any parcel and by resolution adopt the same as the special assessment against the lands named in the assessment roll. Notice of any adjournment of the hearing shall be adequate if the minutes of the meeting so adjourned show the time and place, when and where the hearing is to be continued.

b. The assessment, with accruing interest, shall be a lien upon all private and public property included therein, from the date of the resolution adopting the assessment, concurrent with the general taxes, but the lien shall not be enforceable against public property as long as it is publicly owned, and during such period, the assessment shall be recoverable from the owner of such property only in the manner and to the extent provided in Section 202.15 of this Chapter. (1988 Code §26.10)
202.11: **APPEAL TO DISTRICT COURT:** All objections to the assessment shall be deemed waived unless presented on appeal. This Section provides the exclusive method of appeal from a special assessment levied pursuant to this Chapter.

Subd. 1. **Notice of Appeal:** Within thirty (30) days after the adoption of the assessment, any person aggrieved, who is not precluded by failure to object prior to or at the assessment hearing or whose failure to so object is due to a reasonable cause, may appeal to the Ramsey County District Court by serving a notice upon the Mayor or City Administrator. (Ord. 844, 5-20-10)

Subd. 2. **Filing of Notice:** The notice shall be filed with the Clerk of the District Court within ten (10) days after its service.

Subd. 3. **Documents Furnished:** 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. (Amended, Ord. 844, 5-20-10)

Subd. 4. **Scheduling of Appeal Date:** The appeal shall be placed upon the calendar of 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.

Subd. 5. **Decision of Court:** The Court shall either affirm the assessment or set it aside and order a re-assessment as provided in Section 202.16 of this Chapter.

Subd. 6. **Court Costs:** If appellant does not prevail upon the appeal, the costs incurred shall be taxed by the Court and judgment entered therefor. (1988 Code §26.12)

*City of Mounds View*
202.12: PAYMENT OF ASSESSMENTS:

Subd. 1. Installments:

a. Except as provided below, all assessments shall be payable in equal annual installments extending over such period, not exceeding thirty (30) years, as the resolution determines, payable on the first Monday in January in each year, but the number of installments need not be uniform for all assessments included in a single assessment roll if a uniform criterion for determining the number of installments is provided by the resolution. The first installment of each assessment shall be included in the first tax rolls completed after its adoption and shall be payable in the same year as the taxes contained therein; except, that the payment of the first installment of any assessment levied upon unimproved property may be deferred until a designated future year or until the platting of the property or the construction of improvements thereon, upon such terms and conditions and based upon such standards and criteria as may be provided by resolution of the Council.

b. In any event, every assessment, the payment of which is so deferred, when it becomes payable, shall be divided into a number of installments such that the last installment thereof will be payable not more than thirty (30) years after the levy of the assessment1.

Subd. 2. Interest: All assessments shall bear interest at such rate as the resolution determines, not exceeding the maximum permitted by law; except, that the rate may, in any event, equal the average annual interest rate on bonds issued to finance the improvement for which the assessments are levied.

1 See Section 202.13 for deferral of assessments.
Subd. 3. Application of Interest to Installments:

a. To the first installment of each assessment shall be added interest on the entire assessment from a date specified in the resolution levying the assessment, not earlier than the date of the resolution, until December 31 of the year in which the first installment is payable, and to each subsequent installment shall be added interest for one year on all unpaid installments, or alternatively, any assessment 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 specified above. In the latter event, no prepayment shall be accepted under subdivision 7 of this Section without payment of all installments due to and including December 31 of the year of prepayment, together with the original principal included in such installments, computed on an annual amortization basis.

b. When payment of an assessment is deferred, as authorized in this subdivision, interest thereon for the period of deferment may be made payable annually at the same times as the principal installments payable on account of assessable real property; except, that interest accruing shall not begin to run until the notice provided in subdivision 202.10(1)c of this Chapter has been properly given and thirty (30) days thereafter have elapsed.

c. The Council shall provide for the payment of these amounts and shall take appropriate action to that end.

Subd. 4. Notice of Installment: If the assessment is not paid in a single installment, the City Finance Director/Treasurer shall annually mail to the owner of any right of way and, as long as the property is publicly owned, to the owner of any public property, a notice stating that an installment is due and should be paid to the City Finance Director/Treasurer.

Subd. 5. Collection from Railroads and Public Utilities: The City may collect the amount due on account of the right of way of any railroad or privately owned public utility by distress and sale of personal property in the manner provided by law in case of taxes levied upon personal property or by suit brought to enforce the collection of this indebtedness unless a different method of collecting such amounts is provided for by a contract between the owner of any right of way and the City. (1988 Code §26.10)
Subd. 6. Partial Prepayment of Assessments: Any person desiring to partially prepay any assessment for a public improvement, the assessment roll of which has been certified to the Ramsey County Auditor for collection with general taxes, the County Treasurer and the County Auditor are hereby authorized to establish whatever procedure is necessary to make possible the payment of said balance to said County officials in lieu of paying same to the Municipal Finance Director/Treasurer as provided for by subdivision 7 of this Section. The County officials are hereby designated as agents of Mounds View to collect such assessments, and the mechanics therefor shall be set up by the County Auditor, County Treasurer and the Municipal Clerk-Administrator so that the intent and purpose of this Chapter can be accomplished. (1988 Code §20.04)

Subd. 7. Payment of Remaining Unpaid Installments: Any person desiring to pay the remaining unpaid installments of an assessment for a public improvement, the assessment roll of which has been certified to the Ramsey County Auditor for collection with general taxes, the County Treasurer and the County Auditor are hereby authorized to establish whatever procedure is necessary to make possible the payment of said balance to the said County officials in lieu of paying same to the Municipal Finance Director/Treasurer as provided in Minnesota Statutes, section 429.061, subdivision 3, as amended. The said County officials are hereby designated as agents of Mounds View to collect such assessments, and the mechanics therefor shall be set up by the County Auditor, County Treasurer and the Municipal Clerk-Administrator so that the intent and purpose of this Chapter can be accomplished. (1988 Code §20.05)
DEFERRED PAYMENT OF ASSESSMENTS:

Subd. 1. Senior Citizens Hardship Special Assessment Deferral: After making a special assessment, the Council may, at its discretion, defer the payment of that assessment for any homestead property owned by a person sixty five (65) years of age or older for whom it would be a hardship to make the payments. The Council shall adopt a resolution establishing standards and guidelines for determining the existence of a hardship relative to any special assessment adopted under this Chapter. Such standards and guidelines shall be made in a nondiscriminatory manner and shall not give the applicant an unreasonable preference or advantage over other applicants. (1988 Code §26.18)

Subd. 2. Procedure to Obtain Deferred Assessment: The eligible homeowner shall make application for deferred payment of special assessments on forms prescribed by the Ramsey County Auditor. Where the deferred assessment is granted, the Auditor shall record a notice thereof with the County Recorder which shall set forth the amount of the assessment. The Council may determine by resolution the amount of interest, if any, on the deferred assessment, and this rate shall be recorded by the Auditor along with and in the same manner as the amount of the assessment. (1988 Code §26.19)

Subd. 3. Termination of Right to Deferred Payment: 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 of the following events:

a. The death of the owner; provided, that the spouse is otherwise not eligible for the benefits hereunder;

b. The sale, transfer or subdivision of the property or any part thereof;

c. If the property should, for any reason, lose its homestead status; or

d. If, for any reason, the Council shall determine that there would be no hardship to require immediate or partial payment. (1988 Code §26.20)

SERVICE CHARGES; SPECIAL ASSESSMENT AGAINST BENEFITTED PROPERTY:

Subd. 1. Property Owner or Occupant: The Council may place the primary responsibility upon the property owner or occupant to do the work authorized herein themselves, except in the case of street sprinkling or other dust treatment, alley repair, tree trimming, care and removal or the operation of a street lighting system, upon notice before the work is undertaken.
Subd. 2. Service Cost Assessments: As authorized under Section 8.05 of the Charter, the Council may provide by ordinance that the cost of City services to streets, sidewalks or other public or private property may be assessed against property benefited and may be collected in the same manner as special assessments. Such costs shall not be deemed to be “special assessments” for the purposes set forth in Section 8.03 of the Charter. Such City services shall include, but not be limited to, the cost of snow, ice or rubbish removal from sidewalks, weed elimination from streets or private property, removal or elimination of public health or safety hazards from private property, installation or repair of water service lines, street sprinkling or other dust treatment of streets, the trimming and care of trees and the removal of unsound trees from any street, the treatment and removal of insect infested or diseased trees on private property, the repair of sidewalks and alleys or the operation of a street lighting system.

Subd. 3. Procedure for Assessment: Any special assessment levied under subdivision 2 above shall be payable in single installment or by up to ten (10) equal annual installments as the Council may provide. With this exception, Sections 202.10, 202.11 and 202.16 of this Chapter shall apply to assessments made under this Section. However, nothing shall prevent the property owner or other person served to pay the City directly such charges when due prior to the assessment herein being authorized and certified.

Subd. 4. Issuance of Obligations: After a contract for any of the work enumerated in subdivision 2 of this Section has been let or the work commenced, the Council may issue obligations to defray the expenses of any such work financed, in whole or in part, by special charges and assessments imposed upon benefited property under this Section. Section 202.19 of this Chapter shall apply to such obligations with the following modifications:

a. Such obligations shall be payable not more than two (2) years from the date of issuance;

b. The amount of such obligations issued at one time shall not exceed the cost of such work during the ensuing six (6) months as estimated by the Council;

c. A separate improvement fund shall be set up for each of the enumerated services referred to in subdivision 2 and financed under this Section. Proceeds of special charges as well as special assessments and taxes shall be credited to such improvement fund. Any balance of the proceeds of any obligations remaining therein may be used to pay the cost, in whole or in part, of any other improvement instituted pursuant to this Chapter or may be transferred to the fund established under Section 203.02 of this Title. (1988 Code §26.14)
202.15: SPECIAL ASSESSMENT AGAINST PROPERTY OF GOVERNMENTAL UNITS:

Subd. 1. Authority to Assess: The City may levy special assessments against the property of a governmental unit benefited by an improvement to the same extent as if such property were privately owned, but no such assessments, except for storm sewers and drain systems, shall be levied against a governmental unit for properties used or to be used for highway rights of way. A “governmental unit” means a county, city, public corporation or a school district. If the amount of any such assessment, except one against property of the State, is not paid when due, it may be recovered in a civil action brought by the City against the governmental unit owning the property so assessed.

Subd. 2. Determination and Collection of Assessment: In the case of property owned by the State or any instrumentality thereof, the Council may determine the amount that would have been assessed had the land been privately owned. Such determination shall be made only after the Council has held a hearing on the proposed assessment after at least two (2) weeks’ notice of the hearing has been given by registered or certified mail to the head of the instrumentality, department or agency having jurisdiction over the property. The amount thus determined may be paid by the instrumentality, department or agency from available funds. If no funds are available and such instrumentality, department or agency is supported, in whole or in part, by appropriations from the general revenue fund, then it shall include in its next budget request the amount thus determined. No instrumentality, department or agency shall be bound by the determination of the Council and may pay from available funds or recommend payment in such lesser amount as it determines is the measure of the benefit received by the land from the improvement.

Subd. 3. Exclusiveness: This Section shall not modify any law authorizing the imposition of special assessments against governmental units. (1988 Code §26.16)
202.16: **SUPPLEMENTAL ASSESSMENTS AND RE-ASSESSMENTS:**

Subd. 1. Supplemental Assessments: The Council may make supplemental assessments to correct omissions, errors or mistakes in the assessment relating to the total cost of the improvement or any other particular. A supplemental assessment shall be preceded by personal or mailed notice to the owner of each parcel included in the supplemental assessment and a hearing as provided for the original assessment.

Subd. 2. Re-Assessment: When an assessment is, for any reason whatever, set aside by a court of competent jurisdiction as to any parcel of land, or in event the Council finds that the assessment or any part thereof is excessive or determines, on advice of the City Attorney, that the assessment or proposed assessment or any part thereof is or may be invalid for any reason, the Council may, upon notice and hearing as provided for the original assessment, make a re-assessment or a new provided assessment as to such parcel.

Subd. 3. Reapportionment Upon Land Division: When a tract of land against which a special assessment has been levied is thereafter divided or subdivided by plat or otherwise, the Council may, on application of the owner of any part of the tract or on its own motion, equitably apportion among the various lots or parcels in the tract all the installments of the assessment against the tract remaining unpaid and not then due if it determines that such apportionment will not materially impair collection of the unpaid balance of the original assessment against the tract. The Council may, and if the special assessment has been pledged to the payment of improvement warrants shall, require the owner, as a condition of such apportionment, to furnish a satisfactory surety bond fully protecting the City against any loss resulting from failure to pay any part of the reapportionment assessment when due. Notice of such apportionment and of the right to appeal shall be mailed to or personally served upon all owners of any part of the tract. Within thirty (30) days after the mailing or service of the notice of such apportionment, any such owner may appeal as provided in Section 202.11 of this Chapter.

Subd. 4. Re-Assessment of Tax Forfeited Land¹:

a. When a parcel of tax-forfeited land is returned to private ownership and the parcel is benefited by an improvement for which special assessments were cancelled because of the forfeiture, the City may, upon notice and hearing as provided for the original assessment, make a re-assessment or a new assessment as to the parcel in an amount equal to the amount remaining unpaid on the original assessment. (1988 Code §26.11)

b. The Council may make a re-assessment or a new assessment pursuant to subdivision 4a above; notwithstanding, that the original assessment may have been made pursuant to other general law or special law. (1988 Code §26.23)

¹ See also Section 202.17 of this Chapter.
202.17: **FEES AND CHARGES FOR TAX-FORFEITED LANDS RETURNED TO PRIVATE OWNERSHIP**: When tax-forfeited land is returned to private ownership and the land is benefited by a public improvement for which special assessments were cancelled because of the forfeiture, the City may impose fees or charges for the use or availability of the improvement or for connections therewith in an amount not to exceed the amount remaining unpaid on the cancelled assessment. The City may make the fees or charges a charge against the owner, lessee, occupant or all of them and may certify unpaid fees or charges to the Ramsey County Auditor with taxes against the property for collection as other taxes are collected. (1988 Code §26.25)

202.18: **IMPROVEMENTS ABANDONED:**

Subd. 1. Cancellation of Assessments: When a local improvement proposed to be made by the City is abandoned before it is completed to an extent sufficient to result in benefits equal to special assessments which have theretofore been levied for such improvement, the City shall notify the agency acting as collecting agent for such special assessment of such fact. Upon such notification, all installments of such assessments and interest thereon which are not already collected or in the process of collection shall be cancelled by such agency. However, nothing herein shall prevent the City from making a re-assessment of any amount not exceeding the special benefits which actually accrue from the improvement to part or all of the properties originally assessed, and nothing herein shall affect the obligations of the Municipality to provide funds sufficient to pay any bonds issued to finance the improvement and the interest thereon.

Subd. 2. Notice; Refund of Assessments:

a. The Council shall instruct the City Clerk to publish and mail notice as provided for in subdivision 202.10(1) of this Chapter, describing the improvement and stating that it has been abandoned and that any person who paid any special assessments levied on account of such improvement may file a claim, within six (6) months following the date of publication of the notice, for refund of such assessments paid by the Clerk, together with any interest paid thereon. Failure to give mailed notice, or any defects in the notice, shall not invalidate the proceedings.

b. The City is not required to, but may, pay such claims filed after the period allowed, and it may require any claimant to furnish satisfactory evidence that claimant be paid the amounts claimed. Such claims may be paid out of monies in the fund of the improvement which was abandoned unless obligations have been issued payable therefrom or may be paid out of monies in the General Fund.

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1 See also subdivision 202.16(4) of this Chapter.
Subd. 3. Transfer of Assessments Not Cancelled or Refunded: Any such assessments not cancelled under subdivision 1 above or not refunded under subdivision 2 above shall be transferred to the General Fund or the Public Improvement Revolving Fund established in Section 203.02 of this Title if not needed to pay costs of the improvement and if not held in a debt redemption fund. (1988 Code §26.21)

202.19: FINANCING OF IMPROVEMENTS:

Subd. 1. Authority to Issue Obligations: At any time after one or more improvements are ordered as contemplated in Section 202.07 of this Chapter, the Council may issue obligations in such amounts as it deems necessary to defray, in whole or in part, the expense incurred and estimated to be incurred in making the improvements, including every item of cost of the kinds authorized in Minnesota Statutes, section 475.65. In the event of any omission, error or mistake in any of the proceedings required by this Chapter or by the Home Rule Charter precedent to the ordering of any improvement¹, the validity of the obligations shall not be affected thereby.

Subd. 2. Due Diligence Responsibility of Council: The Council shall cause all further actions and proceedings to be taken with due diligence that are required for the construction of each improvement financed wholly or partly from the proceeds of obligations and issued hereunder and for the final and valid levy of special assessments and the appropriation of any other funds needed to pay the obligations and interest thereon when due.

Subd. 3. Types of Obligations Permitted:

a. Improvement Bonds: The Council may, by resolution adopted prior to the sale of obligations, pledge the full faith, credit and taxing power of the Municipality for the payment of the principal and interest. Such obligations shall be called improvement bonds, and the Council shall pay the principal and interest out of any fund of the Municipality when the amount credited to the specified fund is insufficient for the purpose and shall each year levy a sufficient amount to take care of accumulated or anticipated deficiencies, which levy shall not be subject to any statutory or Charter tax limitation².

¹ See Charter Chapter 8.

² See Charter Section 7.03 for taxation provisions.
b. Improvement Warrants: Obligations for the payment of which the full faith and credit of the Municipality is not pledged shall be called improvement warrants and shall contain a promise to pay solely out of the proper special fund. It shall be the duty of the City Finance Director/Treasurer to pay maturing principal and interest on warrants out of funds on hand in the proper special fund and not otherwise.

c. Temporary Improvement Bonds:

(1) In anticipation of the issuance of improvement bonds, the Council may, by resolution, issue and sell temporary improvement bonds maturing within not more than three (3) years from their date of issue to pay any part or all of the cost of one or more improvements.

(2) To the extent that the principal of and interest on the temporary improvement bonds cannot be paid when due from receipts of special assessments, taxes or other funds appropriated for the purpose, they shall be paid from the proceeds of improvement bonds or additional temporary improvement bonds which the Council shall offer for sale in advance of their maturity, but the indebtedness funded by an issue of temporary improvement bonds shall not be extended by the issue of additional temporary improvement bonds for more than six (6) years from the date of the first issue.

(3) The holders of any temporary improvement bonds shall have and may enforce, by mandamus or other appropriate proceedings, all rights respecting the levy and collection of sufficient special assessments and taxes to pay the cost of the improvements financed by them which are granted by law to holders of improvement bonds, except the right to require the levies to be collected prior to the maturity of the temporary improvement bonds.

(4) If any temporary improvement bonds are not paid in full at maturity, the holders may require the issuance in exchange for them, at par, of new temporary improvement bonds maturing within one year from their date of issue (but not subject to any other maturity limitation) and bearing interest at the maximum rate permitted by law.
Subd. 4. Issuance of Improvement Bonds:

a. All obligations shall be issued in accordance with the provisions of the Charter and Minnesota Statutes 475; except, that an election shall be required for bonds if less than twenty percent (20%) of the cost of the improvement to the Municipality is to be assessed against benefited property.

b. The maturities shall be such as, in the opinion of the Council, are warranted by the anticipated collections of assessments and ad valorem levies for the City’s share of the cost; except, that the Council may, in its discretion, issue and sell temporary improvement bonds at any time prior to completion of the work to be financed, maturing within not more than three (3) years from their date of issue, in which event, the Municipality shall be obligated to pay such bond and the interest thereon out of the proceeds of definitive improvement bonds which the Council shall issue and sell at or prior to the maturity of the temporary bonds, to the extent that the same cannot be paid out of the assessments and taxes theretofore collected or out of any other Municipal funds which are properly available and appropriated by the Council for such purpose.

c. The holders of such temporary bonds and the taxpayers of the City shall have and may enforce, by mandamus or other appropriate proceedings, all rights respecting the levy and collection of sufficient assessments and taxes to pay the cost of the improvements financed thereby which are granted by law to holders of other improvement bonds, except the right to require such levies to be collected prior to the maturity of the temporary bonds, and shall have the additional right to require the offering of said definitive improvement bonds at public sale or, if such bonds have not been sold and delivered prior to the maturity of the temporary bonds, to require the issuance in exchange therefor, on a par-for-par basis, of either new temporary bonds or definitive bonds, bearing interest at the maximum rate permitted by law.

d. Any funds of the City may be invested in temporary improvement bonds in accordance with the provisions of Minnesota Statutes, sections 471.56 and 475.66; except, that such temporary bonds may be purchased only out of funds which the Council determines will not be required for other purposes prior to their maturity, shall be resold prior to maturity only in the case of unforeseen emergency.

e. When such purchase is made out of monies held in a debt service fund for other bonds of the City, the holders of such other bonds shall have the right to enforce the City’s obligation to sell definitive bonds at or before the maturity of the temporary bonds or to exchange the same in the same manner as holders of such temporary bonds. All obligations shall state upon their face the purpose of the issue and the fund from which they are payable.

f. The amount of any obligations issued hereunder shall not be included in determining the net indebtedness of the City under the provisions of any law limiting such indebtedness.
Subd. 5. Funds:

a. The proceeds from the sale of each issue of obligations and from collection of special assessments levied and other monies appropriated for each improvement to be financed wholly or partly from such proceeds shall be credited to a separate construction fund which shall be used solely to defray expenses of such improvements and payment of principal and interest due upon the obligations prior to completion and payment of all costs of the improvements so financed.

b. Any balance of the proceeds of bonds remaining therein may be used to pay the cost, in whole or in part, of any other improvement instituted pursuant to this Chapter.

c. A separate account shall be maintained in the construction fund to record expenditures for each improvement, and when the total cost thereof has been paid, all subsequent collections of special assessments levied for the improvements shall be credited and paid into the debt service fund for the obligations issued to finance the improvement, as provided in Minnesota Statutes, section 475.61.

d. Any taxes levied for improvements financed by an issue of obligations shall be credited directly to the debt service fund.

Subd. 6. Investment of Other Municipal Funds:

a. Funds of a municipality may be invested in its temporary improvement bonds in accordance with the provisions of Minnesota Statutes, section 471.56 and may be purchased upon their initial issue but shall be purchased only from funds which the Council determines will not be required for other purposes before the maturity date and shall be resold before maturity only in case of emergency.

b. If purchased from a debt service fund securing other bonds, the holders of those bonds may enforce the Municipality’s obligations on the temporary improvement bonds in the same manner as if they held the temporary improvement bonds.
Subd. 7. General Obligation Temporary Improvement Bonds:

a. The Council may, by resolution adopted prior to the sale of any temporary improvement bonds, pledge the full faith, credit and taxing power of the Municipality for the payment of the principal and interest, in addition to all provisions made for their security in subdivision 3c of this Section. In this event, the bonds shall be designated as general obligation temporary improvement bonds, and the Council shall levy taxes for their payment in accordance with Minnesota Statutes, section 475.61.

b. Proceeds of improvement bonds or temporary improvement bonds not yet sold may be treated as pledged revenues, in reduction of the tax otherwise required by Minnesota Statutes, section 475.61 to be levied prior to delivery of the obligations. (1988 Code §26.13)

Subd. 8. Transfer of Funds After Improvements Completed; Refunds: Any monies now or hereafter remaining in a fund heretofore or hereafter created by the City for making one or more local improvements, after such improvements have been completed and all claims against and obligations of said fund have been satisfied, shall be transferred to the General Fund or the Public Improvement Revolving Fund established in Section 203.02 of this Title; provided, that the Council may, in its discretion, authorize and direct the Municipal Finance Director/Treasurer to refund all or part of such monies to the persons who paid the assessments for the improvements following the procedure set forth in subdivision 202.18(2) of this Chapter. The amounts to be refunded in respect to the assessment against each property shall be proportionate to the original principal amount thereof and shall be paid to the claimant who paid the last installment of the assessment aggregating more than the amount to be refunded. No refund shall be made in respect to any assessment which is delinquent as to either principal or interest. Any installment of any assessment which is not collected or in the process of collection at the time when refunds may be made under this subdivision shall be cancelled as provided in subdivision 202.18(1) of this Chapter. (1988 Code §26.22)

202.20: CHARGES FOR EMERGENCY SERVICES; COLLECTION; COLLECTION OF UNPAID SERVICE CHARGES AND FEES; COLLECTION OF UNPAID ADMINISTRATIVE OFFENSE PENALTIES: (Added, Ord. 822, 7-2-09)

Subd. 1. Authority: This Section is adopted pursuant to Minnesota Statutes, Sections 415.01, 366.011, and 366.012 and Section 8.06 of the City Charter. (Added, Ord. 822, 7-2-09)

Subd. 2. Charges for Emergency Services; Collection: The City may impose a reasonable service charge for emergency services, including fire, rescue, medical, and related services provided by the City or contracted for by the City. If the service charge remains unpaid thirty (30) days after a notice of delinquency is sent to the recipient of the service or the recipient’s representative or estate, the City or its contractor on behalf of the City may use any lawful means allowed to a private party for the collection of an unsecured delinquent debt. The City may also use the authority of Section 202.20, subdivision 3, to collect unpaid service charges of this kind from delinquent recipients of services who are owners of taxable real property in the City, or areas served by the City for emergency services. (Added, Ord. 822, 7-2-09)

Subd. 3. Collection of Unpaid Service Charges and Fees. If the City is authorized to impose a service charge or fee on the owner, lessee, or occupant of property, or any of them, for a governmental service provided by the City, the City may certify to the County Auditor, on or before October 15 for each year, any unpaid service charges or fees which shall then be collected together with property taxes levied against the property. A charge or fee may be certified to the Auditor only if, on or before September 15, the City has given written notice to the property owner of its intention to certify the charge or fee to the Auditor. The service charges or fees shall be subject to the same penalties, interest, and other conditions provided for the collection of property taxes. This Section is in addition to any other law authorizing the collection of unpaid costs and service charges or fees. (Added, Ord. 822, 7-2-09)
Subd. 4. Collection of Unpaid Administrative Offense Penalties and Charges. Subject to the requirements set forth herein, the City may certify to the County Auditor, on or before November 15 of each year, any unpaid fees, penalties and charges for an administrative offense as defined in Section 702.02 of this Code which shall then be collected together with property taxes levied against the property. Prior to such certification, the City must attempt to obtain voluntary payment of the fees, penalties and charges and allow the property owner the opportunity to request certification to the property taxes as a method of payment. A fee, penalty or charge may be certified to the Auditor only if, at least thirty (30) days prior to imposing the certification, the City has given written notice to the property owner listed on the official tax records of its intention to certify the penalty or charge to the Auditor. Property owners notified by the City for the purpose stated herein have the right to request a hearing before the City Council or a neutral third party. Only fees, penalties and charges directly related to the property being assessed may be assessed through the manner set forth in this Section. The fees, penalties and charges will be assessed as published in the fee schedule of the City. This Section is in addition to any other law authorizing the collection of unpaid fees, penalties and charges. (Added, Ord. 822, 7-2-09)

Subd. 5. The powers conferred by this Section are in addition and supplemental to the powers conferred by any other law for a City to impose a service charge or assessment for a service provided by the City or contracted for by the City. (Added, Ord. 822, 7-2-09)
CHAPTER 203

FUNDS

SECTION:

203.01: Home Rule Charter, Chapter 202, Bond Redemption Fund
203.02: Utilities Operating Funds
203.03: Revenue Sharing Fund
203.04: Lakeside Park Fund
203.05: Park and Playground Fund
203.06: Recreation Activity Fund
203.07: Storm Water Management Fund
203.08: Special Projects Fund

203.01: **HOME RULE CHARTER, CHAPTER 202, BOND REDEMPTION FUND:**

Subd. 1. Fund Created: There is hereby created a fund designated as the “Mounds View Home Rule Charter, Chapter 202, Improvement Bond Redemption Fund”, which the Finance Director/Treasurer shall maintain on the official books and records of the Municipality and administer in accordance with this Chapter, so long as any bonds directed by the Council to be payable therefrom are outstanding.

Subd. 2. Purpose: This Fund shall be used to pay principal and interest only on general obligation improvement bonds issued to finance improvements instituted under the Mounds View Home Rule Charter as amended, Chapter 202 of this Title, as amended, or other statutory or Charter provisions amending or supplementing the Home Rule Charter or otherwise authorizing the issuance of general obligation bonds payable primarily from special assessments, whether in whole or in part.

Subd. 3. Use of Fund: The Fund shall be used for no other purpose except, when all such principal and interest due have been paid in full, to repay any advances from other funds used for such payments.

Subd. 4. Investment of Fund: The Fund may be invested in accordance with Minnesota Statutes, section 475.66 or amendatory or supplementary acts.

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1 See Charter Section 710 for City indebtedness.
Subd. 5. Separate Funds:

a. Each bond issue authorized hereunder and the Improvement Bond Redemption Fund created thereby shall be separate, and any balance remaining in such separate Fund after all bonds payable therefrom have been duly paid with interest and redeemed may be transferred to the General Fund.

b. A separate fund shall be created for each improvement or consolidated group of improvements to be financed by an issue of such bond, and all collections of special assessments and taxes levied for each improvement and all bond proceeds and any other monies appropriated thereto by the Council shall be held in such fund and used solely to defray the expenses of the improvement (including interest and principal, if any, becoming due on bonds whose proceeds are appropriate to the Fund), until the improvement is completed and the cost thereof is paid in full. Thereupon, the Improvement Fund shall be discontinued, and any balance of bond proceeds remaining therein may be transferred to the fund of another improvement similarly instituted to be used for debt service or to the General Fund if so directed by the Council.

Subd. 6. Tax Levies:

a. Before the delivery of any issue of improvement bonds directed by the Council to be payable from the Improvement Bond Redemption Fund, the Council shall, by resolution, estimate the approximate principal amount of special assessments to be levied for each improvement financed thereby and appropriated to the Redemption Fund, the number of installments thereof and the rate of interest to be charged upon deferred installments and shall levy, if necessary, a general ad valorem tax upon all taxable property within the Municipality, to be spread upon the tax rolls for each property with year of the term of the bonds, in amounts for all years such that if collected in full, they, together with the taxes theretofore levied and appropriated to the Redemption Fund, plus the estimated collections of said special assessments and of all other special assessments theretofore pledged to the Redemption Fund, will produce at least five percent (5%) in excess of the amount needed to meet, when due, the principal and interest payments on such bonds and on all other then outstanding bonds which are payable from the Redemption Fund.

b. All such tax levies shall be irrepealable; except, that if the Council, in any year, makes an irrevocable appropriation to the Improvement Bond Redemption Fund of monies actually on hand from sources other than the special assessments and taxes herein referred to, or if there is on hand any excess amount in that fund, the Municipality reserves the right to certify to the County Auditor the fact and amount thereof and to request the Auditor to reduce by the amount so certified the amount otherwise to be included in the tax rolls next thereafter prepared.

City of Mounds View
Subd. 7. Certification of Levies: The City Administrator is directed to file a certified copy of this Section in the office of the County Auditor of Ramsey County, and prior to the delivery of each series of improvement bonds payable from the Improvement Bond Redemption Fund, the City Administrator shall also file with the County Auditor a certified copy of the resolution authorizing such bonds and levying a tax for the payment thereof, together with full information regarding the bonds for which the tax levy required by law has made, and no further action by the Municipality shall be required to authorize the extension, assessment and collection of said tax, but the Auditor shall annually assess and extend upon the tax rolls the amounts specified in such resolution for each year, unless the amount has been reduced as authorized in subdivision 5 hereof. (Amended, Ord. 844, 5-20-10)

Subd. 8. Pledge of Credit: The full faith and credit of the Municipality shall be and are hereby pledged for the prompt and full payment of the principal of and interest on all improvement bonds made payable from the Improvement Bond Redemption Fund, and the Council shall pay such principal and interest out of any fund of the Municipality if ever the amount credited to the Redemption Fund is insufficient for such purpose and shall each year levy a sufficient amount to meet any accumulated or anticipated deficiency in that fund, which levy shall not be subject to any statutory or Charter tax limitations. The provisions of Minnesota Statutes, sections 475.61 and 475.74 are hereby acknowledged to be and are affirmed as covenants of the Municipality with the holders of all such bonds, from time to time, outstanding.

Subd. 9. Preparation, Sale, Execution and Delivery:

a. Improvement bonds to be made payable from the Improvement Bond Redemption Fund may be prepared for execution in form, as provided for in Minnesota Statutes, section 475.55, with suitable variations as to date of issue, maturity, interest payment dates, redemption privilege, serial designation and number and other details.

b. The amounts, maturity, interest rates and other terms of each issue of improvement bonds made payable from the Improvement Bond Redemption Fund shall be established by the Council, by resolution, and such bonds shall be issued and sold upon such terms as are deemed by the Council, from time to time, to be reasonable and in the best interest of the Municipality and owners of property subject to special assessment.

c. Upon the sale of each issue, the bonds shall be prepared for execution under the direction of the City Administrator and shall be executed as provided for in Minnesota Statutes, section 475, and the Corporate Seal of the Municipality shall be affixed to each bond. (Ord. 844, 5-20-10)

d. When executed, the bonds shall be delivered by the Finance Director/Treasurer to the purchaser thereof upon payment of the agreed purchase price, and the purchaser shall not be obligated to see to the application of the bond proceeds.
Subd. 10. Authentication of Transcript: The officers of the Municipality and the County Auditor of Ramsey County shall prepare and furnish to the purchaser of each series of such bonds certified copies of all proceedings and records relating to the authorization thereof and such other certificates and affidavits as to matters shown by the records in their custody or otherwise known to them as may be required to evidence the validity and marketability of the bonds, and all such documents shall be deemed representations of the Municipality as to the correctness of all statements therein contained. (1988 Code §20.01)

203.02: UTILITIES OPERATING FUNDS:

Subd. 1. Establishment: There are hereby created separate and special funds designated as the “Water Utility Operating Fund” and “Sewer Utility Operating Fund” which shall be maintained on the official books and records of the City and be administered in accordance with this Section. These Funds shall be used to handle the revenues and expenses from the Municipal water and sanitary sewer utilities owned and operated by the Municipality.

Subd. 2. Revenue and Expenses: Revenue from either the water or sanitary sewer system shall be credited directly to the proper account. Expenses shall be debited against the applicable water or sanitary sewer system account. Any expenses that are made for public utility purposes shall be apportioned by the Finance Director/Treasurer to the applicable account.

Subd. 3. Transfer of Funds: The Council may transfer funds into the Utilities Operating Funds from any source, and the Council may transfer funds out of the Utilities Operating Funds to the General Fund or Improvement Bond Redemption Fund.

Subd. 4. Pledge of Funds: In the event the Council pledges any of the funds of the Utilities Operating Funds for bond redemption or any other purpose, the City Administrator shall make such payments as are necessary in the manner prescribed by law or resolution. All pledges must be satisfied before the Council can authorize a transfer out of the Utilities Operating Funds. (Amended, Ord. 844, 5-20-10)

Subd. 5. Investment of Funds: Whenever there are temporary idle funds in the Utilities Operating Funds, the Finance Director/Treasurer may invest said funds, and the revenue derived therefrom shall be credited to the appropriate Utilities Operating Funds. (1988 Code §20.03)

1 See Chapters 906 and 907 of this Code for water and sewer systems.

2 See Section 203.01 of this Chapter.

City of Mounds View
203.03: **REVENUE SHARING FUND:**

Subd. 1. Definitions: As used in this Section, the definitions adopted pursuant to 31 Code of Federal Regulations subtitle B, part 51, Federal Assistance to State and Local Governments are hereby adopted by reference. (1988 Code §21.01)

Subd. 2. Fund Established: There is hereby established and created a trust fund designated as the “Revenue Sharing Fund” wherein there shall be deposited all entitlement funds received by the City pursuant to the Revenue Sharing Act. The uses and accounting for the aforementioned funds and all regulations pertaining to said funds pursuant to 31 Code of Federal Regulations, subtitle B, part 51, Federal Assistance to State and Local Governments are hereby adopted by reference and any future regulations amending or supplementing this Section. (1988 Code §21.02)

203.04: **LAKESIDE PARK FUND\(^1\):**

Subd. 1. Fund Established: There is hereby established and created a fund designated as the “Lakeside Park Fund”, hereinafter in this Section referred to as the “Fund”. (1988 Code §22.01)

Subd. 2. Purpose: The purpose of the Fund is to account for expenses relating to the operation, maintenance and improvement of Lakeside Park. There shall be deposited in the Fund contributions and/or donations received from other governmental units, corporations and/or individuals, transfers from other City funds and fees charged for recreation activities conducted at the Park authorized by the City and supervised by the Director of Parks, Recreation and Forestry or such other designee as authorized by the Council. (1988 Code §22.02)

Subd. 3. Use of Fund: Such funds shall be used for the direct operating expense, maintenance and improvements of Lakeside Park and for the direct operating expenses of recreation activities conducted at the Park. (1988 Code §22.03)

Subd. 4. Expenses: All expenses from the Fund shall be approved by the Council. The Director of Parks, Recreation and Forestry may recommend expenses for approval. (1988 Code §22.04)

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\(^1\) See Chapter 905 of this Code for parks, playgrounds and recreation.
Subd. 5. Accounting: The Director of Parks, Recreation and Forestry shall be responsible for and shall prepare an annual accounting of the Fund. This shall include all revenues, expenses and balances at the end of each calendar year. All funds received shall be deposited with the City Finance Director/Treasurer as provided for in Section 106.04 of this Code. (1988 Code §22.05)

Subd. 6. Transfer of Funds: The Council may transfer funds into the Recreation Activity Fund from any source, but there shall be no transfer of funds from the Recreation Activity Fund, except for the purposes enumerated in subdivision 203.07(3) of this Chapter. (1988 Code §22.06)

203.05: PARK AND PLAYGROUND FUND¹:

Subd. 1. Fund Established: There is hereby established and created a fund designated as the “Park and Playground Fund”, hereinafter in this Section referred to as the “Fund”. (1988 Code §23.01)

Subd. 2. Purpose: There shall be deposited in said Fund all cash payments received by the City pursuant to the provisions of Section 1204.02 of this Code. (1988 Code §23.02)

Subd. 3. Section 1204.02 Payments: Such payments shall only be used by the City for the acquisition of land for parks, playgrounds, public open space or storm water holding areas or ponds, development of existing parks and playground sites, public open space and storm water holding areas or ponds and debt retirement in connection with land previously acquired for such public purposes. (1988 Code §23.03)

Subd. 4. Transfer of Funds: Section 1204.02 deposits may not be transferred out of the Fund, except for the purposes enumerated in subdivision 3 above. Other receipts may be transferred by the Council into the General Fund for the purposes enumerated in subdivision 3 above. (1988 Code §23.04)

¹ See Chapter 905 of this Code for parks, playground and recreation.

City of Mounds View
203.06: **RECREATION ACTIVITY FUND**¹:

Subd. 1. Fund Established: There is hereby established and created a fund designated as the “Recreation-Activity Fund”, hereinafter in this Section referred to as the “Fund”. (1988 Code §24.01)

Subd. 2. Purpose: There shall be deposited in said Fund all cash fees charged by the City for recreation activities authorized by the City and supervised by the Director of Parks, Recreation and Forestry or such other designee as authorized by the Council. (1988 Code §24.02)

Subd. 3. Use of Fund: Such funds shall be used for the direct operating expense of City authorized recreation activities. These expenses shall include, but shall not be limited to, compensation of instructors, rents or the purchase of equipment or supplies for recreational activities. (1988 Code §24.03)

Subd. 4. Expenses: All expenses from the Fund shall be approved by the Council. The Director of Parks, Recreation and Forestry may recommend expenses for approval. (1988 Code §24.04)

Subd. 5. Accounting: The Director of Parks, Recreation and Forestry shall be responsible for and shall prepare an annual accounting of the Fund. This shall include all revenues, expenses and balances at the end of each calendar year. All funds received shall be deposited with the City Finance Director/Treasurer as provided for in Section 106.04 of this Code. (1988 Code §24.05)

Subd. 6. Transfer of Funds: The Council may transfer funds into the Recreation Activity Fund from any source, but there shall be no transfer of funds from the Recreation Activity Fund, except for the purposes enumerated in subdivision 3 of this Section. (1988 Code §24.06)

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¹ See Chapter 905 of this Code for parks, playground and recreation.

City of Mounds View
STORM WATER MANAGEMENT FUND¹:

Subd. 1. Definitions: The following words and terms, wherever they occur in this Section, shall be defined as follows:

a. AREA: The total area of the subject parcel of land measured in square feet and to the center line of any abutting public streets or rights of way.

b. FUND: The Storm Water Management Fund.

c. OWNER: Any individual, firm, association, corporation, syndicate, co-partnership, trust or other legal entity having sufficient legal or equitable interest in the subject parcel of land to commence and maintain proceeding for a building permit under Chapter 1006 of this Municipal Code.

d. SWM CHARGE: The Storm Water Management Charge.

Subd. 2. Fund Established: There is hereby established and created a fund, designated as the “Storm Water Management Fund” and a charge designated as the “storm water management charge”.

Subd. 3. Purpose: The purpose of the Fund is to provide for the preservation and improvement of storm water drainage facilities within the City. There shall be deposited in the Fund all payments received pursuant to the provisions of this Section and such other monies as shall be specified, from time to time, by the City Council.

Subd. 4. Applicability:

a. Any owner or owner’s agent who applies for a building permit under Chapter 1006 of this Municipal Code shall pay a storm water management charge in an amount as determined hereinafter to the Fund.

b. If the Director of Public Works/City Engineer determines that applicant’s land contributes storm water to a storm sewer needing improvement or additional monitoring (as identified in the Local Water Management Plan dated February 12, 1990², subject to subsequent revisions), the applicant shall pay the SWM charge. If the Director of Public Works/City Engineer determines that the applicant’s land does not contribute storm water to a storm sewer needing improvement or additional monitoring, the applicant shall pay twenty percent (20%) of the SWM charge.

¹ See Chapter 1010 of this Code for wetland zoning regulation; see Chapter 1301 of this Code for flood plain zoning; see Chapter 1302 of this Code for surface water drainage regulation.

² See Chapter 1302 of this Code.

City of Mounds View
Subd. 5. Computation of Required SWM Charge:

a. The minimum SWM charge shall be twenty five dollars ($25.00).

b. No provision herein shall be construed to prohibit the payment of more than one SWM charge for a specific parcel of land.

c. The SWM charge shall be zero (0) whenever a building permit is issued for the addition, alteration or improvement to an existing single-family residential structure or a lot which has an existing single-family residential structure in an R-1 zoned district.

d. The SWM charge shall be as follows:

<table>
<thead>
<tr>
<th>Property Zoned</th>
<th>SWM Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>R-1</td>
<td>$202.00 per lot</td>
</tr>
<tr>
<td>R-2</td>
<td>989.00 per lot</td>
</tr>
<tr>
<td>R-3</td>
<td>1,429.00 per acre</td>
</tr>
<tr>
<td>R-4, R-5, R-0, B-1, B-2, B-3, B-4 and I-1</td>
<td>1,966.00 per acre</td>
</tr>
</tbody>
</table>

e. The SWM charge shall be adjusted annually on July 1 according to the change in the *Engineering News Record Construction Cost Index* for the Minneapolis-St. Paul area.

Subd. 6. Use of Fund: Any SWM charge payments deposited in the Fund shall be used only for expenses incurred in the design, construction, preservation or improvement of City storm water management systems. These expenses shall include, but shall not be limited to, acquisition of land, woodlands and easements, construction of water quality control improvements, preservation of woodlands and debt retirement in connection with storm water management system improvements.

Subd. 7. Transfer of Funds: Any SWM charge payments deposited in the Fund shall not be transferred out of the Fund, except for the purposes enumerated in subdivision 6 above. (Ord. 504, 4-27-92)
SPECIAL PROJECTS FUND:

Subd. 1. Definitions: When used in this Section, the following words and phrases shall have the meanings ascribed to them in this subdivision:

a. CAPITAL IMPROVEMENT PROJECTS: Projects which are intended to acquire, construct, permanently modify or purchase assets of a long term character which are intended to continue to be held or used, such as land, buildings and machinery.

b. EMERGENCY: An occurrence where the public health, safety and welfare is jeopardized, where immediate action is necessary and must be declared by a four-fifths (4/5) vote of the entire Council.

c. ENTERPRISE FUND: A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities which are entirely or predominantly self-supporting by user charges. Examples of enterprise funds are those for water, sewer, gas and electric utilities, swimming pools, airports, parking garages and transmit systems.

d. EQUIPMENT: Tangible property of a more or less permanent nature, other than land, buildings or improvements, other than buildings, which is useful in carrying on operations. Examples are machinery, trucks, cars, furniture and furnishings.

e. GENERAL GOVERNMENT MAINTENANCE EXPENSES: Costs incurred for the upkeep of physical properties in condition for uses or occupancy which are used in the rendering of services traditionally associated with Municipal government as distinguished from those provided by Municipal enterprise operations.

f. GENERAL GOVERNMENT OPERATING EXPENSES: Costs which are necessary to the rendering of services traditionally associated with Municipal government as distinguished from those provided by Municipal enterprise operations.

g. PUBLIC IMPROVEMENT PROJECTS: Public improvement projects as defined in Chapter 202 of this Title.

h. SPECIAL ASSESSMENT FUND: A fund set up to finance and account for the construction of improvements or provision of services which are to be paid for, wholly or in part, from special assessments levied against benefited property. (1988 Code §27.01)
Subd. 2. Fund Established: There is hereby established and created a separate and special fund designated as the “Special Projects Fund”, which the City Administrator and Finance Director/Treasurer shall maintain on the official accounting records and financial statements of the City and administer in accordance with this Section. (Amended, Ord. 844, 5-20-10)

Subd. 3. Use of Fund:

a. This Fund may be used to make interest-bearing loans to finance public improvement projects authorized pursuant to Chapter 202 of this Title or to make interest-bearing loans to finance equipment purchases and/or capital improvement projects, which have been included in the long term financial plan, of any City enterprise fund.

b. This Fund may also be used to make permanent transfers for the purchase of equipment and/or to finance capital improvement projects, which have been included in the Long Term Financial Plan, of any City fund except special assessment and enterprise funds.

c. In no event shall this Fund be used to finance current and recurring general government operations and maintenance expenses.

d. This Fund may be used to make permanent transfers to the fund balance of the General Fund to ensure that there exists a cash flow reserve and a reserve for contingencies. The amounts of said reserves shall be determined by the City Council.

e. This Fund may also be used to make emergency repairs to the public utility system, City streets and highways, Municipal buildings and machinery and equipment in the event that monies for said repairs have not been previously budgeted and/or that sufficient monies are not available for said repairs from other sources. In the event that the emergency repairs needed are to assets accounted for in the Water Fund, Sewer Fund or any City enterprise fund, the monies for said repairs shall be in the form of an interest-bearing loan. At the option of the Council, monies used for repairs to assets accounted for in the funds may be in the form of interest-bearing loans or permanent transfers. It shall be used for no other purpose, and any monies on deposit in the Fund may be invested in accordance with provisions of the City Charter and with applicable Minnesota statutes.

f. This Fund may also be used to pay the bond service charges of the paying agents of the bonds which were formerly accounted for in the Improvement Bond Redemption Fund and which were defeased on January 18, 1984. (1988 Code §27.02)

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1 See Charter Chapter 7 for finance provisions.

City of Mounds View
Subd. 4. Funds to be Deposited: There shall be deposited in said Fund the initial sum of eight hundred fifty three thousand four hundred fifty nine dollars ($853,459.00) which represents the cash balance remaining in the Improvement Bond Redemption Fund after the cash defeasance of the Fund’s outstanding bonds. The special assessments receivable of the Improvement Bond Redemption Fund shall be transferred to said Fund, and hereafter, all future payments of principal and interest on those assessments shall be deposited in the Fund. There may also be deposited in said Fund such other monies as may be directed by the Council. (1988 Code §27.03; 1993 Code)

Subd. 5. Use of Funds:

a. Upon the adoption of a resolution by four-fifths (4/5) of the entire Council, monies of the Fund may be used for the purposes stated in Subdivision 2 above. In the event of an interest-bearing loan, the resolution authorizing said loan shall state the amount of the loan, its purpose, term, interest rate and method of repayment.

b. In the event of the purchase of equipment or the financing of capital improvement projects, the authorizing resolution shall state the amount of the purchase or financing, shall contain a description of the equipment or project and shall designate the fund to which the monies are to be transferred.

c. In the event of emergency repairs, the authorizing resolution shall state the nature of the repairs, the amount needed for said repairs and shall designate the fund to which the monies are to be transferred. The authorizing resolution shall also state that monies for said emergency repairs had not previously been budgeted and that sufficient monies are not available from other sources to finance said emergency repairs.

d. In the event of a permanent transfer to the Fund balance of the General Fund, the authorizing resolution shall state the amount of the transfer and shall indicate whether said transfer is designated for the cash flow reserve or the reserve for contingencies. (1988 Code §27.04)

Subd. 6. Amendment or Repeal: Upon the adoption of an ordinance by four-fifths (4/5) of the entire Council, this Section may be amended or repealed. In the event of repeal, monies accumulated in the Fund shall be deposited in the General Fund with the resolution authorizing repeal specifying the purposes for which the funds would be expended. (1988 Code §27.05)
CHAPTER 204

LOCAL LODGING TAX
(Added, Ord. 682, 6-11-01)

SECTION:

204.01: Definitions
204.02: Imposition of Tax
204.03: Collections
204.04: Exemptions
204.05: Advertising No Tax
204.06: Payments and Returns
204.07: Examination of Return, Adjustments, Notices and Demands
204.08: Refunds
204.09: Failure to File a Return
204.10: Penalties
204.11: Administration of Tax
204.12: Examination of Records
204.13: Violations
204.14: Use of Proceeds
204.15: Appeals

204.01: **DEFINITIONS:** As used in this Chapter, the following words and terms shall have meanings given to them by this Section.

a. **DIRECTOR:** The Finance Director of the City.

b. **CITY:** The City of Mounds View.

c. **LODGING:** The furnishing for consideration of lodging by a hotel, motel, rooming house, tourist court, or resort, except where such lodging shall be for a continuous period of thirty (30) days or more to the same lodger.

d. **OPERATOR:** A person who provides lodging to others, or any officer, agent or employee of such person.
e. PERSON: Any individual, corporation, partnership, association, estate, receiver, trustee, executor, administrator, assignee, syndicate or any other combination of individuals. Whenever the term “person” is used in any provision of this Chapter prescribing and imposing a penalty, the term as applied to a corporation, association, or partnership, shall mean the officers, or partners thereof as the case may be.

f. RENT: The total consideration valued in money charged for lodging whether paid in money or otherwise, but shall not include any charges for services rendered in connection with furnishing lodging other than the room charge itself.

g. LODGER: The person obtaining lodging from an operator.

204.02: IMPOSITION OF TAX: There is hereby imposed a tax of three percent (3%) on the rent charged by an operator for providing lodging to any person. The tax shall be stated and charged separately and shall be collected by the operator from the lodger. The tax collected by the operator shall be a debt owed by the operator to the City and shall be extinguished only by payment to the City. In no case shall the tax imposed by this Section upon an operator exceed the amount of tax which the operator is authorized and required by this Chapter to collect from a lodger.

204.03: COLLECTIONS: Each operator shall collect the tax imposed by this Chapter at the time rent is paid. The tax collections shall be held in trust by the operator for the City. The amount of tax shall be separately stated from the rent charged for the lodging.

204.04: EXEMPTIONS: An exemption shall be granted to any person as to whom or whose occupancy it is beyond the power of the City to tax. No exemption shall be granted except upon a claim therefore made at the time the rent is collected and such a claim shall be made in writing under penalty of perjury on forms provided by the City. All such claims shall be forwarded to the City when the returns and collections are submitted as required by this Chapter.

204.05: ADVERTISING NO TAX: It shall be unlawful for any operator to advertise or hold out or state to the public or any customer, directly or indirectly, that the tax or any party thereof will be assumed or absorbed by the operator, or that it will not be added to the rent or that, if added, it or any part thereof will be refunded. In computing the tax to be collected, amounts of tax less than one (1) cent shall be considered an additional cent.
204.06: **PAYMENTS AND RETURNS:** The taxes imposed by this Chapter shall be paid by the operator to the City not later than twenty-five (25) days after the end of the month in which the taxes were collected. At the time of payment the operator shall submit a return upon such forms and containing such information as the City may require. The return shall contain the following minimum information:

a. The total amount of rent collected for lodging during the period covered by the return.

b. The amount of tax required to be collected and due for the period.

c. The signature of the person filing the return or that of an agent duly authorized in writing.

d. The period covered by the return.

e. The amount of uncollectable rental charges subject to the lodging tax.

f. A copy of the Minnesota State Sales and Use Tax Return submitted by the operator for the period covered by the return.

The operator may offset against the taxes payable with respect to any reporting period, the amount of taxes imposed by this Chapter previously paid as a result of any transaction the consideration for which became uncollectable during such reporting period, but only in proportion to the portion of such consideration which became uncollectable.

204.07: **EXAMINATION OF RETURN, ADJUSTMENTS, NOTICES AND DEMANDS:** The Director may rely upon the Minnesota State Sales and Use Tax Return filed by the operator with the State of Minnesota in determining the accuracy of a return filed under this Chapter. However, the Director shall be authorized to make any investigation or examination of the records and accounts of the person making the return, if the Director reasonably determines that such steps are necessary for determining the correctness of the return. The tax computed on the basis of such examination shall be the tax to be paid. If the tax due is found to be greater than that paid, such excess shall be paid to the City within ten (10) days after receipt of a notice thereof, given either personally or sent by registered mail to the address shown on the return. If the tax paid is greater than the tax found to be due, the excess shall be refunded to the person who paid the tax to the City within ten (10) days after determination of such refund.
204.08: **REFUNDS:** Any person may apply to the Director for a refund of taxes paid for a prescribed period in excess of the amount legally due for that period, provided that no application for refund shall be considered unless filed within one (1) year after such tax was paid, or within one (1) year from the filing of the return, whichever period is the longer. The Director shall examine the claim and make and file written findings thereon denying or allowing the claim in whole or in part and shall mail a notice thereof by registered mail to such person at the address stated upon the return. If such claim is allowed in whole or in part, the Director shall credit the amount of the allowance against any taxes due under this Chapter from the claimant and the balance of said allowance, if any, shall be paid by the Director to the claimant.

204.09: **FAILURE TO FILE A RETURN:**

a. If any operator required by this Chapter to file a return shall fail to do so within the time prescribed, or shall make, willfully or otherwise, an incorrect, false, or fraudulent return, the operator shall, upon written notice and demand, file such return or corrected return within five (5) days of receipt of such written notice and shall at the same time pay any tax due on the basis thereof. If such person shall fail to file such return or corrected return, the Director shall make a return or corrected return, for such person from such knowledge and information as the Director can obtain, and assess a tax on the basis thereof, which tax, less any payments theretofore made on account of the tax for the taxable period covered by such return shall be paid within five (5) days of the receipt of written notice and demand for such payment. Any such return or assessment made by the Director shall be prima facie correct and valid, and such person shall have the burden of establishing its incorrectness or invalidity in any action or proceeding in respect thereto.

b. If any portion of a tax imposed by this Chapter, including penalties thereon, is not paid within thirty (30) days after it is required to be paid, the City may institute such legal action as may be necessary to recover the amount due plus interest, penalties, the costs and disbursements of any action.

c. Upon a showing of good cause, the Director may grant an operator one (1) thirty (30) day extension of time within which to file a return and make payment of taxes as required by this Chapter provided that interest during such period of extension shall be added to the taxes due at the rate of ten percent (10%) per annum.
204.10: **PENALTIES:** If any tax imposed by this Chapter is not paid within the time herein specified for the payment, or an extension thereof, there shall be added thereto a specific penalty equal to ten percent (10%) of the amount remaining unpaid. The amount of tax not timely paid, together with any penalty provided by this Section, shall bear interest at the rate of ten percent (10%) per annum from the time such tax should have been paid until it is paid. Any interest and penalty shall be added to the tax and be collected as part thereof.

204.11: **ADMINISTRATION OF TAX:** The Director shall administer and enforce the assessment and collection of taxes imposed by this Chapter. The Director shall cause to be prepared blank forms for the returns and other documents required by this Chapter and shall distribute the same throughout the City and furnish them on application, but failure to receive or secure them shall not relieve any person from any obligation required of them under this Chapter.

204.12: **EXAMINATION OF RECORDS:** The Director and those persons acting on behalf of the Director, authorized in writing by the Director, may examine the books, papers and records of any operator in order to verify the accuracy of any return made, or if no return was made, to ascertain the tax as provided in this Chapter. Every such operator is directed and required to give to the Director, or such other authorized agent or employee, the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

204.13: **VIOLATIONS:** Any person who shall willfully fail to make a return required by this Chapter; or who shall fail to pay the tax after written demand for payment, or who shall fail to remit the taxes collected or any penalty or interest imposed by this Chapter, after written demand for such payment, or who shall refuse to permit the City to examine the books, records and papers under their control, or who shall willfully make any incomplete, false or fraudulent return shall be guilty of a misdemeanor.

204.14: **USE OF PROCEEDS:** Ninety-five percent (95%) of the proceeds obtained from the collection of taxes pursuant to this Chapter shall be used in accordance with Minnesota Statutes, Section 469.190, as the same may be amended from time to time, to fund a local convention or tourism bureau for the purpose of marketing and promoting the City as a tourist or convention center.
204.15: **APPEALS:**

a. Any operator aggrieved by any notice, order or determination made by the Director under this Chapter may file a petition for review of such notice, order or determination detailing the operator’s reasons for contesting the notice, order or determination. The petition shall contain the name of the petitioner, the petitioner’s address and the location of the lodging subject to the order, notice or determination.

b. The petition for review shall be filed with the City within ten (10) days after the notice, order or determination for which review is sought has been mailed or served upon the person requesting review.

c. Upon receipt of the petition, the City Administrator, or the City Administrator’s designee, shall set a date for a hearing and give the petitioner at least five (5) days prior written notice of the date, time and place of the hearing. (Amended, Ord. 844, 5-20-10)

d. At the hearing, the petitioner shall be given an opportunity to show cause why the notice, order or determination should be modified or withdrawn. The petitioner may be represented by counsel of petitioner’s choosing at petitioner’s own expense.

e. The hearing shall be conducted by the City Administrator, or the City Administrator’s designee, provided only that the person conducting the hearing shall not have participated in the drafting of the order, notice or determination for which review is sought. (Amended, Ord. 844, 5-20-10)

f. The person conducting the hearing shall make written findings of fact and conclusion based upon the applicable sections of this Chapter and evidence presented. The person conducting the hearing may affirm, reverse or modify the notice, order or determination made by the Director.

g. Any decision rendered by the City Administrator, or the City Administrator’s designee, pursuant to this subdivision may be appealed to the City Council. A petitioner seeking to appeal the decision must file a written notice of appeal with the City within ten (10) days after the decision has been mailed to the petitioner. The matter will thereupon be placed on the Council agenda as soon as it is practical. The Council shall then review the findings of fact and conclusions to determine whether they are correct. Upon a determination by the Council that the findings and conclusions are incorrect, the Council may modify, reverse or affirm the decision of the City Administrator, or the City Administrator’s designee, upon the same standards as set forth in Subparagraph f. (Amended, Ord. 844, 5-20-10)