TITLE III: ADMINISTRATION

Chapter

- 30. CITY ORGANIZATIONS
- 31. GENERAL PROVISIONS
- 32. FINANCE AND REVENUE
- 33. LOCAL SALES AND USE TAX

CHAPTER 30: CITY ORGANIZATIONS

Section

Parks Board

30.01	Establishment
30.02	Residency
30.03	Term
30.04	Attendance
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Planning Commission

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PARKS BOARD

§ 30.01 ESTABLISHMENT.

There shall be established a Parks Board consisting of 3 members appointed by the City Council. The Board shall serve in an advisory capacity to the City Council in matters of the city's parks and recreational services. (Ord. 162, passed 12-5-2005)

§ 30.02 RESIDENCY.

No person shall be appointed to the Board unless at the time of the appointment resides on a full-time basis within the city limits of Avon.

(Ord. 162, passed 12-5-2005)

§ 30.03 TERM.

The terms of the 3 voting members appointed by the Council shall be for a period of 3 years. A maximum of 2 consecutive terms may be served per member. Upon completion of the terms, a member may be eligible for reappointment after 1 year of non-membership. An appointed member shall continue to serve until a successor is appointed. Terms for ex officio members or designees are determined by the group the represent and are not limited by this subchapter.

(Ord. 162, passed 12-5-2005)

§ 30.04 ATTENDANCE.

A member missing 3 meetings within a 1-year time frame shall be required to meet with the Board Chair, to review their duties and obligations as a member and may be removed from the Board. (Ord. 162, passed 12-5-2005)

§ 30.05 VACANCY.

Any vacancy in the appointment membership shall be filled by appointment by the City Council, and the appointee shall serve for the unexpired term so filled. The appointee may serve 2 additional 3-year terms pursuant to § 30.03. (Ord. 162, passed 12-5-2005)

§ 30.06 BOARD OFFICERS.

The Board shall elect from its members a Chair, Deputy Chair, and Secretary for a term of 1 year. The Chair shall preside over all meetings, represent the Board before the City Council, and undertake the responsibilities as may be delegated or authorized. The Deputy Chair shall assume the duties of the Chair in the Chair's absence. The Secretary shall prepare agendas and record the proceedings of the meetings and turn them in promptly to the City Clerk/Administrator for general distribution.

(Ord. 162, passed 12-5-2005)

§ 30.07 MEETINGS.

The Parks Board shall hold at least 1 regular meeting during every 4-month period. (Ord. 162, passed 12-5-2005)

§ 30.08 DUTIES AND RESPONSIBILITIES.

- (A) The Parks Board shall have the following duties and responsibilities.
- (B) The following duties and responsibilities would be coordinated with and through the city's Parks Supervisor:
- (1) To study and determine the park and recreational needs of the city and to make recommendations to the City Council in respect thereof, including general and specific matters of policies and of recreational programs;
 - (2) To make recommendations to the City Council in respect of the selection of a Parks Director;
- (3) To submit to the City Council annually a park and recreation a program for the ensuing fiscal year, together with an estimate of the cost thereof:
- (4) The Parks Board shall advise in the purchase of necessary materials, supplies, equipment, and services for the development and maintenance of parks as well as the implementation of recreational and educational programs;

- (5) The Parks Board will oversee the maintenance and care of park property;
- (6) The Parks Board shall promote public interest and understanding of the city's parks, programs, and activities;
- (7) The Parks Board shall coordinate recreational park activities with other community organizations or groups;
- (8) The Parks Board shall solicit contributions from other organizations and businesses to be used for the funding of park programs; and
- (9) The Parks Board shall undertake the other responsibilities or duties as may be specifically delegated by the City Council. (Ord. 162, passed 12-5-2005)

§ 30.09 REPORTS.

As per standard city budgetary procedure, the Parks Board, along with the Parks Supervisor, shall prepare and present a proposed operating budget for the upcoming calendar year. The budget shall be considered by the City Council for their approval prior to its implementation. (Ord. 162, passed 12-5-2005)

PLANNING COMMISSION

§ 30.20 ESTABLISHMENT.

A City Planning Commission for the City of Avon is hereby established pursuant to M.S. § 462.354, as it may be amended from time to time. The Planning Commission shall be the city's planning agency. (Ord. 156, passed 2-7-2005)

§ 30.21 COMPOSITION.

- (A) *Composition*. The City Planning Commission shall consist of 5 members appointed by the Avon City Council any of which may at any time be removed by a majority vote of the City Council. The Council shall annually select 1 ex officio member from among its own members to act as liaison to the Commission and report back to the City Council. The City of Avon Zoning Administrator shall act as Commission Secretary.
- (B) *Membership*. Five members shall make up this Planning Commission. Appointments shall be made annually by the Avon City Council. Vacancies during the term shall be filled by appointment by the Avon City Council. Every member appointed shall, before entering upon the discharge of his or her office, take an oath that he or she will faithfully discharge the duties of the office. Members shall serve without compensation except as determined by the Avon City Council. (Ord. 156, passed 2-7-2005)

§ 30.22 ORGANIZATION; MEETINGS; DUTIES OF OFFICERS.

- (A) Officers. The Commission shall annually elect a Chairperson and a Vice Chairperson from among its appointed members and the Commission may create and fill the offices as it may determine necessary. The ex officio position of Secretary shall be held by the City of Avon Zoning Administrator.
 - (B) Quorum. Three members of the Commission shall constitute a quorum to transact business.
- (C) *Regular meetings*. The Commission shall hold at least 1 regular meeting each month. It shall adopt rules for transaction of business and shall keep a record of its resolutions, transactions, and findings, which shall be a public record.
- (D) *Special meetings*. The Secretary (Zoning Administrator), Chairperson, or any 2 members of the Commission may call special meetings of the Commission at any time by giving notice thereof, in any manner, to the members at any time before the hour called. The failure to notify any member who is absent from the city or is unable to receive notice, shall in no way invalidate the proceedings at the special meeting if a quorum is present.
- (E) *Duties of officer*. The Chairperson, or if absent, the Vice Chairperson, shall preside over meetings of the Commission. In the absence of both the Chair and the Vice Chair, the members present shall elect a temporary presiding officer. The Secretary shall keep a record of all proceedings of the Commission, transmit its recommendations to the Council, and perform the other duties as are usually performed by the secretary of a deliberative body. In the absence of or temporary vacancy in the position of Secretary, an Interim Secretary shall be elected by the Commission to carry out the secretarial duties until the position has been filled. (Ord. 156, passed 2-7-2005)

§ 30.23 POWERS AND DUTIES.

(A) *Generally*. The Planning Commission shall be the planning agency and shall have the powers and duties given the agencies generally by M.S. § 462.354, as it may be amended from time to time. It shall also exercise the duties conferred upon its members by this subchapter.

(B) Purposes and functions.

- (1) *Physical development and planning*. The Planning Commission is charged with the duty of formulating, preparing, and proposing for adoption, plans, programs, and policies relative to the present or future physical development and planning of the city and relative to any other planning and development activities authorized by Minnesota Statutes. This includes but is not limited to zoning ordinances, subdivision regulations, and other related policies related to physical development and planning.
- (2) Comprehensive Plan. The Planning Commission shall formulate, develop, and, from time to time, revise a comprehensive plan covering all matters, including zoning, essential to the orderly development and physical improvement of the city, its suburban areas and environs, and shall submit the same to the Council for its consideration as developments or changes indicate.
- (3) *Other planning matters*. The Council shall refer to the Planning Commission all petitions for annexations, all petitions for zone changes, all concept plans, plats, and replats of lands in the city, all petitions for the vacating of streets and alleys, and other related planning matters prior to final approval by the Avon City Council.
- (4) *Coordination*. The Planning Commission shall coordinate with all of the city boards and departments and other governmental agencies and private utilities with respect to needs for public lands, easements, and streets and coordinate other planning and zoning matters before making a recommendation to the Council.
- (C) *Limits of authority*. The function of the Commission shall be advisory only, except in those instances where it is given specific authority to act by the Council. (Ord. 156, passed 2-7-2005)

§ 30.24 PROCEDURES.

All applications or petitions for plat and replat approval, annexations, zone changes, vacating of streets, alleys, or other public grounds, and all applications or petitions relating to other planning matters, shall be filed with the Zoning Administrator in the office of the City Clerk/Administrator together with all supporting data and information required by state law or policy, procedure, or ordinance of the city. Upon the filing of any such application or petition, the Zoning Administrator shall immediately forward a copy of the same together with the supporting data and information to the Planning Commission for processing, review, and recommendation. Subsequently, the Zoning Administrator shall submit a copy, along with the recommendation of the Planning Commission, to the Council at subsequent meeting. To allow adequate time for processing, an application or petition must be filed with the Zoning Administrator at least 20 days before the meeting of the Planning and Zoning Commission. (Ord. 156, passed 2-7-2005)

CHAPTER1: GENERL PROVISIONS

Section

- 31.01 Stearns County Housing and Redevelopment Authority authorized to exercise powers on behalf of the city
- 31.02 Elections
- 31.03 Voter registration

§ 31.01 STEARNS COUNTY HOUSING AND REDEVELOPMENT AUTHORITY AUTHORIZED TO EXERCISE POWERS ON BEHALF OF THE CITY.

- (A) The Stearns County Housing and Redevelopment Authority (the "HRA") has been duly organized pursuant to, and has all of the powers and duties of a housing and redevelopment authority under, the provisions of the Municipal Housing and Redevelopment Act, being M.S. Chapter 462C, as it may be amended from time to time.
- (B) The legislature has enacted M.S. Chapter 462C (the Act), as it may be amended from time to time, to regulate the planning and implementation of single-family housing programs and multi-family housing developments and has provided for the financing of the programs and developments pursuant to its terms only.
- (C) Pursuant to the Act, a city is authorized to develop and administer programs of making or purchasing mortgage or rehabilitation loans to finance the acquisition or rehabilitation of single-family housing by low and moderate income persons and families anywhere within its boundaries, or making or purchasing loans to finance multi-family housing developments or the rehabilitation of multi-family housing developments, upon certain conditions set forth in the Act.
- (D) Pursuant to § 462C.06 of the Act, the City of Avon (the "City") has the power to authorize a county housing and redevelopment authority to exercise, on behalf of the city, the powers conferred by M.S.§§ 462C.01 through 462C.14, as they may be amended from time to time.
- (E) Accordingly, the HRA is hereby authorized to exercise on behalf of the City of Avon all of the powers conferred by M.S.§§ 462C.01 through 462C.14, as they may be amended from time to time, provided that the City Council of the city shall hold public hearings required under the Act with respect to housing plans or programs adopted pursuant to the Act, and the City Council must approve any housing plan or program prior to its submission to the regional development commission or the Minnesota Housing and Finance Agency, respectively.
- (F) The City Clerk/Administrator is directed to cause this section to be published once in the official newspaper of the city and posted in the Stearns County Courthouse and City Hall. (Ord. 102, passed 7-1-1985)

- (A) Pursuant to M.S. § 205.07, as it may be amended from time to time, commencing with the 1980 election, the regular election of the City of Avon shall be held annually on the first Tuesday after the first Monday in November of each even-numbered year.
- (B) The Office of the City Mayor shall run for a 2-year term and the Mayor shall be elected in each even-numbered year hereafter. The term for the Mayor elected in each even-numbered year shall begin on the first day of January following the date of the Mayor's election.
- (C) The term of office for each Councilor shall run for a period of 4 years. There shall be 2 Councilors elected in each even-numbered year hereafter. Each Councilor's term shall begin on the first day of January following each Councilor's election.
- (D) The City Clerk/Administrator is hereby directed to file a copy of this section with the Stearns County Auditor and the Secretary of State of the State of Minnesota evidencing the change of date of the elections in the City of Avon.
- (E) This section shall take effect upon its passage and its publication. (Ord. 85A, passed 12-3-1979)

§ 31.03 VOTER REGISTRATION.

- (A) *Registration system adopted.* The system for permanent registration of voters provided for by the M.S. Chapter 201, as it may be amended from time to time, is hereby adopted for the City of Avon.
- (B) *Voters must be registered*. No person shall be permitted to vote at any election in the City of Avon unless he or she is registered as provided by Minnesota Statutes.
- (C) *Effective date*. This section shall take effect and be in force from and after its passage, approval, and publication; except that the requirements herein adopted shall not effect any election held prior to adoption of this section. (Ord. 62, passed 8-17-1972)

CHAPTER 32: FINANCE AND REVENUE

Section

32.01 Fee schedules Appendix A: Fee Schedule

32.02 Local Improvements and Special Assessments

§ 32.01 FEE SCHEDULES.

The Fee Schedule in Appendix A at the end of this chapter shall amend any previously enacted rates, including those previously identified in certain individual ordinances, as they apply to the services and items identified on the Fee Schedule.

APPENDIX A: FEE SCHEDULE

EASEMENT/VACATION REQUEST

\$100 filing fee + all applicable attorney fees, engineering fees, meeting fees

ADMINISTRATIVE SUBDIVISION REQUEST

\$250 filing fee + all applicable attorney fees, engineering fees, meeting fees

CONCEPT PLAN SUBDIVISION PLAT PERMIT

\$100 filing fee + \$25/lot and all applicable attorney fees, engineering fees, and meeting fees

PRELIMINARY PLAT APPLICATION FEE

\$300 + \$10/lot AND \$5,000 Escrow (+ additional \$5,000 Escrow as needed)

FINAL PLAT APPLICATION FEE

\$100 + all applicable attorney fees, engineering fees, and meeting fees

ADMINISTRATIVE AND LEGAL FEES FOR DEVELOPMENT RELATED WORK

Administrative = 1% of total project cost

Legal = 1% of total project cost

PARK DEDICATION FEE

Per SUBD ORDINANCE - It is declared general policy that in all new subdivisions, five (5) percent of the gross area of all property subdivided, or ten (10) percent of the net developed area (net of delineated wetlands only), whichever is greater, shall be dedicated for parks, playgrounds, or other public use. Such dedicated area shall be in addition to the property dedicated for streets, alleys, waterways, pedestrian ways, or other public ways.

ZONING PERMIT/SHORELAND ALTERATION PERMIT

\$35

VARIANCE

\$225 + all applicable attorney fees, engineering fees, and meeting fees

TEXT AMENDMENT

\$350 + all applicable attorney fees, engineering fees, and meeting fees

ZONE CHANGE PERMIT

\$250 + all applicable attorney fees, engineering fees, and meeting fees

SPECIAL or CONDITIONAL USE PERMIT or INTERIM USE PERMIT

\$275 + all applicable attorney fees, engineering fees, and meeting fees

LANDSCAPE/OFF PREMISE DAMAGE ESCROW FOR ALL NEW CONSTRUCTION

\$5,000 Escrow Fee

ANNEXATION FILING

\$500/lot (not to exceed \$1,500 for any 1 annexation) + state filing fees (\$25) + notices/publication fees (\$125) + recording fees (\$75) + all legal fees, engineering fees related to the annexation

Copies - \$.25 per copied side; audio tapes \$5 each; video tape \$30 each; DVD \$10 each, CD \$5 each, Jump Drive \$15

Dog License - \$5

Meeting Room/Council Chambers

w/kitchen - \$100/weekend

Picnic Shelter

w/kitchen - \$100/weekend

Amphitheater

\$20 (for profit) \$0 (non profit)

Assessment Search - \$20

Expedited Search – same day turnaround \$30

One Time Payment Authorization Fee

\$5 per transaction

NSF Fee

\$25 per transaction

Public Works Services

Street sweeping, mowing, snow removal, meter installation, branch trimming, etc... \$70/hour or fraction thereof

Trunk Sanitary Sewer Fees (new development)

Industrial - \$3,000/acre or fraction thereof Commercial - \$2,000/acre or fraction thereof Residential - \$1,500/acre or fraction thereof

Trunk Water Charge (new development)

Industrial - \$3,000/acre or fraction thereof Commercial - \$2,000/acre or fraction thereof Residential - \$1,500/acre or fraction thereof

Water Rates - \$11.83/month + \$3.43 per 1,000 gallons used

Water System Surcharge \$1.19/month

Sewer Rates - \$12.65/month + \$7.32 per 1,000 gallons used

Sewer System Surcharge \$3.55/month

Sewer Only Rate - \$40.00/month

Violation of SW or WA Ordinance

First offense - warning

Second offense - petty misdemeanor + water shutoff/turn on fee (\$50)

Third offense - misdemeanor + water shutoff/turn on fee (\$50)

Significant Industrial Users - (defined as any user who contributes >5% of wastewater plant's pollutant or flow load)

Annual Industrial Discharge Permit - \$500

Construction water from hydrant - \$25/1,000 gallons

Sewer Rates - Actual cost of wastewater treatment or residential rate, whichever is greater

Water Rate - Same as residential

Violations of Discharge Permit - Misdemeanor: \$1,000 + cost of cleanup, treatment, and damages

Septage Dumping - \$50/first 2,000 gallons then \$50/1,000 thereafter

Biosolids Dumping - \$40 per load plus \$400 per dry ton

Sewer/Water Connection Compliance Forms (new construction) - \$20

Water shut off then turn on (disconnection and reconnection)

Delinquent - \$100 + cost of delinquent utility bill

By request - \$75

Penalty for violation of watering ban - \$50 + applicable fees for water shut off/turn on

Water Meters & Radios

\$450 + \$100 installation

Larger than standard sized meters - Actual cost of radio and meter + \$100 installation

Locking meter valve – Actual cost of locking meter valve

SAC AND WAC SHALL BE CALCULATED PURSUANT TO THE MOST CURRENT MET COUNCIL SAC PROCEDURE MANUAL:

SAC

Commercial - \$4,160/unit + inspection fee of \$100

Industrial - \$4,160/unit + inspection fee of \$100

Residential - \$4,160/unit + inspection fee of \$100

WAC

Commercial - \$1,560/unit + inspection fee of \$100

Industrial - \$1,560/unit + inspection fee of \$100

Residential - \$1,040/unit + inspection fee of \$100

Golf Cart Permit - \$20 Annually

Fire Department/Police Department fee for false alarms in excess of (3) in a (12) month period, \$100

Transient Merchants, Peddlers, and Solicitors license (1-21 days) \$100.00

Right of Way Work Permit - \$100

Knox Box Fee-will be billed by and paid directly to the Knox Box vendor.

Vacant Building Registration initial fee - \$100 Vacant Building update fee - \$100 annually

Liquor/Cigarette Licenses

Cigarette License - \$200 Off Sale Intoxicating - \$100 On Sale Intoxicating - \$1,700 Consumption and display - \$450 Wine/Strong Beer License - \$850 On Sale 3.2% - \$200 Sunday License - \$200 Temporary 1-4 day - \$25

Cannabis and Lower Potency Hemp

Cannabis Initial Retail Registration Fee + First Renewal Fee	\$1,500
Cannabis Renewal Registration Fee	\$1,000
Lower Potency Hemp Initial Retail Registration Fee + First Renewal Fee	\$500
Lower Potency Hemp Renewal Fee	\$250

Civil Penalties for Registration Violations

\$500	1st Violation
\$1,000	2nd Violation within a 12 month period
\$2,000	3rd or more Violation within a 12 month period
\$375	Temporary Cannabis Event Registration Fee

Parking Violations (Ordinance 141)

Improper parking - \$20 (double parking, no parking zones, wrong side, and the like)

Blocking alley - \$30

Parking in fire lane - \$30

Parking by hydrant - \$30

Illegal parking during snow removal - \$30

Illegal parking in handicap zone - \$150

Vehicle impound fee/Forfeited /Confiscated Vehicles - \$25 initial impound, \$10/day storage

Avon Fire Department Calls Taxpayers within the service area receive a bill for \$500 flat fee. All other calls to be billed according to AFD fee schedule and run sheet.

(BUILDING PERMIT FEES NEXT PAGE)

(Ord. 140, passed 12-2-2002; Am. Ord. passed 7-7-2003; Am. Ord. passed 9-2-2003; Am. Ord. passed 3-1-2004; Am. Ord. passed 10-4-2004; Am. Ord. passed 5-2-2005; Am. 02-05-07; Am. 03-05-07 Am. 12-06-11; 07-12-12; 08-01-12; 12-11-12; 2-19-13; 12-1-14; 12-30-14; 10-5-15; 10-20-15; 4-15-16; 1-9-17; 1-8-18; 06-04-18; 08-05-19; 01-06-2020; 01-04-2021, 01-09-2023, 01-08-2024, 1-06-25)

City of Avon Permit Fee Schedule

Residential Permits

Building Permits

Residential Permit Fee Valuation based using UBC Table 1A

Plan Review Feedback 50% of Permit Fee

State Surcharge The greater of .0005 x valuation or \$1.00

Building Permits - Maintenance

Roofing	\$100 + \$1.00 State Surcharge = \$101.00
Siding	\$100 + \$1.00 State Surcharge = \$101.00
Demolition	\$150 + \$1.00 State Surcharge = \$151.00
Window Replacement (same size)	\$100 + \$1.00 Sate Surcharge = \$101.00
Window Replacement (with structural change)	Valuation based using UBC Table 1A

Plumbing Permit

Residential Alteration	\$100 + \$1.00 State Surcharge = \$101.00
Residential New	\$100 + \$1.00 State Surcharge = \$101.00
Sprinkler/Irrigation System	\$100 + \$1.00 State Surcharge = \$101.00

Mechanical Permit

Residential Alteration	\$100 + \$1.00 State Surcharge = \$101.00
Residential Fireplace	\$100 + \$1.00 State Surcharge = \$101.00
Residential New	\$100 + \$1.00 State Surcharge = \$101.00

Commercial Permits

Building Permits

Building Permit Fee	Valuation based using UBC Table 1A
DI D : E	CEO/ CD CE

Plan Review Fee 65% of Permit Fee

State Surcharge The greater of .0005 x valuation or \$.50

Commercial Demolition Permits

Building Permit Fee Valuation based using UBC Table 1A

Plan Review Fee 65% of Permit Fee

State Surcharge The greater of $.0005 \times valuation or $.50$

Plumbing Permits

Building Permit Fee Valuation based using UBC Table 1A

Plan Review Fee 65% of Permit Fee

State Surcharge The greater of $.0005 \times valuation or $.50$

Mechanical Permits

Building Permit Fee Valuation based using UBC Table 1A

Plan Review Fee 65% of Permit Fee

State Surcharge The greater of .0005 x valuation or \$.50

Fire Suppression and Alarm Permits

Valuation based using UBC Table 1A

Plan Review Fee 65% of Permit Fee

State Surcharge The greater of $.0005 \times valuation or $.50$

17

RESOLUTION NO. 2020-36

A RESOLUTION PROVIDING FOR A SCHEDULE OF OFFENSES AND RESPECTIVE ADMINISTRATIVE PENALTIES

WHEREAS, the City Council of the City of Avon, at their regular meeting on August 31, 2020, has adopted an ordinance establishing a procedure for adjudicating administrative offenses and providing for a schedule of offenses and administrative penalties; and

WHEREAS, said ordinance authorizes the City Council, from time to time, to identify administrative offenses and establish penalties for such offenses.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Avon does here by resolve:

1. The administrative offenses and administrative penalties for such offenses listed below are hereby established:

ANIMAL VIOLATIONS CH 91 1ST OFFENSE 2ND OFFENSE 3RD OFFENSE	\$50 \$75 \$100
PERMIT VIOLATIONS LACK OF PERMIT	\$100.00/day \$100.00
CURFEW SECT 130	\$50.00
FIREWORKS USE, POSSESSION, PROHIBITED SALES – SS 624.21	\$50.00
HOUSING CODES ORD #114	\$50.00/day
ZONING ORDINANCE/LAND USE TITLE XV	\$100.00/day
VIOLATION OF VARIANCE/CONDITIONAL USE PERMIT	\$200.00/day
PARK AND BEACH VIOLATIONS CH 90	\$50.00
PUBLIC NUISANCES CH 94	\$50/day
OPEN FIRE VIOLATION CH 92	\$50.00
SNOWMOBILE VIOLATIONS ORD #126	\$50.00

WETLAND/SHORE LAND VIOLATIONS

TITLE XV

\$100.00/day

The foregoing Resolution was adopted by vote of the Avon City Council on the 31st day of August, 2020.

Clerk-Administrator



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LAST UPDATE: 11/06/19

32.02 CITY OF AVON POLICIES ON LOCAL IMPROVEMENTS AND SPECIAL ASSESSMENTS

1. Purpose. The purpose of this assessment policy is to establish a fair and equitable manner of distributing and recovering the cost of public improvements. The procedures used by the City of Avon ("City") for levying special assessments are those specified by Minnesota Statutes Chapter 429 which provides that all or a part of the cost of improvements may be assessed against benefiting properties.

Three basic criteria must be satisfied before a particular parcel can be assessed. The criteria are as follows:

- A. The land must have received special benefit from the improvement.
- B. The amount of the assessment must not exceed the special benefit.
- C. The assessment must be uniform in relation to the same class of property within the assessment area.

It is important to recognize that the actual cost of extending an improvement past a particular parcel is not the controlling factor in determining the amount to be assessed. However, in most cases the method for determining the value of the benefit received by the improvement, and therefore the amount to be assessed, shall be the cost of providing the improvement. This shall be true provided the cost does not exceed the increase in the market value of the property being assessed. The entire project shall be considered as a whole for the purpose of calculating and computing an assessment rate. In the event City staff has doubt as to whether or not the costs of the project may exceed the special benefits to the property, the City Council may obtain such appraisals as may be necessary to support the proposed assessment.

The City must recover the expense of installing public improvements, while ensuring that each parcel pays its fair share of the project cost in accordance with these assessment guidelines. While there is no perfect assessment policy, it is important that assessments be implemented in a reasonable, consistent and fair manner. There may be exceptions to the policy or unique circumstances or situations which may require special consideration and discretion by City staff and the City Council. This assessment policy is intended to serve as a guide for systematic assessment in the City.

2. Definition Of Improvements Eligible for Special Assessment. The public improvements authorized by Minnesota Statutes 429, as it may be amended from time to time, are eligible for special assessment within the City.

The City also retains authority to recover, through special assessment, the following maintenance costs:

- A. Snow, ice and rubbish removal from sidewalks.
- B. Weed elimination from streets and private property.
- C. Elimination of public health hazards from private property.

- D. Installation or repair of water service lines.
- E. Street sprinkling and dust treatment.
- F. Treatment and removal of insect-infested or diseased trees on private property.
- G. Trimming and care of trees and removal of unsound trees.
- H. Repair of sidewalks and alleys.
- I. Operation of street lighting systems.
- J. Operation and maintenance of a fire protection system.
- **3. Initiation of Public Improvement Projects.** Initiation of public improvement projects can be undertaken in any of the following ways:
 - A. Public improvement projects may be initiated by petition of at least 35% of the affected property owners. Alley improvements require 50% of the affected property owners signing the petition.
 - B. Public improvements also may be initiated by the City Council when, in its judgement, such action is required. A resolution ordering any Council initiated improvements requires an absolute majority (four affirmative votes) of the five members of the Council.
 - C. At the request of a developer and as allowed by the Development Agreement with the City, a developer of the proposed subdivision may petition the City Council to construct the improvements and assess them.
- **4. Public Improvement Procedure.** The City will follow statutory procedures for public improvement projects from initiation of such a project through certification of the assessment roll to the County Auditor. The procedure varies depending upon whether the project is initiated by some or all of the affected property owners, or by Council action.
- 5. Financing of Public Improvements. The City encourages public improvement projects as the area(s) benefiting and needing such improvements develop. Examples of this policy can be seen through the subdivision regulations, zoning ordinance, and building codes. New areas are required to provide the needed improvements and services before development occurs, thereby not creating unexpected hardships on the property owners purchasing such property nor on the general public. However, it is recognized that certain areas have developed without all needed public improvements (e.g. parks, water, sewer, and street improvements) and that methods must be found to provide these improvements without causing undue hardships on the general public or the individual property owner. Public infrastructure also needs to be upgraded or replaced periodically and a fair means of allocating and collecting those costs is also set forth in this policy.

Special assessments are generally accepted as a means by which areas can obtain improvements or services, however, the method of financing these is a critical factor to both the City and the property owner. Full project costs spread over a very short term can cause an undue hardship on the property owner and, likewise, City costs and systems costs spread over a long period of time can produce an undue hardship on the general public of the City.

The City Council may elect to defer assessments on undeveloped lands for a specified length of time or until the lands are developed. Terms and conditions of this deferral will be established in the resolution adopting the assessments.

6. General Assessment Policies Applicable To All Types of Improvements. The cost of any improvement shall be assessed upon property benefited by the improvements based upon benefits received. The following general principles shall be used as a basis of the City's assessment policy.

A. The "project cost" of an improvement includes the costs of all necessary construction work required to accomplish the improvement, plus engineering, legal, administrative, financing and other contingent costs, including acquisition of right-ofway and other property. The finance charges include but are not limited to financial consultant's fees, bond rating agency fee, bond attorney's fees, discount factors, and capitalized interest. When the project is started and funds are expended prior to receiving the proceeds from a bond sale, the project will be charged interest on the funds expended from the date of expenditure to the date the bond proceeds are received. The interest charged to the project shall be included as financing charges. For ease of administration and consistency, and in order to make reasonable estimates prior to project completion, the City may add a flat percentage charge to all construction costs to cover these administrative, financing, and other costs.

B. The "assessable cost" of an improvement is equal to the "project cost" minus the "City cost".

C. The City will charge interest on special assessments at a rate specified in the resolution approving the assessment roll. If bonds were sold to finance the improvement project, the interest rate shall be more than the average interest rate of the bonds. If no bonds were sold, the interest rate may be set at the rate allowed by state law.

D. Property owners may pay their assessments in full interest free for a period of 30 days after the assessment hearing. After such period, interest shall be computed from the date specified in the assessment resolution. The City will certify each year's collection (principal and interest) to the County Auditor by November 30. Prior to the first certification of principal and interest to the County Auditor, a property owner may make a partial prepayment of the principal to the City. Such partial prepayment must be at least \$100.00. If the partial prepayment is made after the 30 day "interest free" period allowed by state law, interest will be charged on the amount of the partial prepayment from the date specified in the resolution and paid along with the partial prepayment. After the City has made the first certification of principal and interest to the County Auditor, prepayment will be accepted only for the total amount still owing including interest. If a parcel has two or more separate special assessments, prepayment of the remaining principal balance may be made on one or more.

- E. Where the project cost of an improvement is not entirely attributed to the need for service to the area served by said improvement, or where unusual conditions beyond the control of the owners of the property in the area served by the improvement would result in an inequitable distribution of special assessments, the City, through the use of other funds, may pay such "City cost" which, in the opinion of the City Council, represents the excess cost not directly attributable to the area served. However, when such improvements are made at the request of a Developer and are not determined to be of benefit to the City due to timing and/or location of the improvements, the City may opt not to provide for any "city cost" and the Developer will be 100% responsible for such costs with no reimbursement from the City.
- F. If financial assistance is received by the City from the Federal Government, the State, the County, or from any other source to defray a portion of the costs of a given improvement, such aid may be used first to reduce the "City cost" of the improvement. If the financial assistance received is greater than the normal "City cost", the remainder of the aid will be placed in the City's Capital Improvement Funds to be applied towards other City projects.
- G. City-owned properties, including municipal building sites, parks and playgrounds, but not including public streets and alleys, shall be regarded as being assessable on the same basis as if such property was privately owned. This section refers to improvements made to property already owned by the City not to newly developed property of which portions will be dedicated to the City. Improvements made to or adjacent to property to be dedicated to the City pursuant to an approved plat and/or Development Agreement for new development shall be payable by the Developer or assessed against other properties within the Development or as specified in the Development Agreement for such plat.
- 7. Methods Of Assessment. There are different methods of assessment: per lot, adjusted front foot, and area. For any particular project one of these methods will more adequately reflect the true benefits received in the assessment area than the other methods. The City Engineer, in the feasibility study to the Council, will recommend one or a combination of these methods for each project, based upon which method would best reflect the benefit received for the area to be assessed. The City Council will select the preferred method of calculating the assessments on a project by project basis.

The following methods of assessment, as described and defined below, are hereby established as the official methods of assessment in the City.

A. Adjusted Front Footage Method of Assessment. The "cost per adjusted front foot" shall be defined as the quotient of the "assessable cost" divided by the total assessable frontage benefiting from the improvement. For the purpose of determining the "assessable frontage," all properties, including governmental agencies, shall have their frontages included in such calculation.

The actual physical dimensions of a parcel abutting an improvement (i.e., street,

sewer, water, etc.) shall 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 procedure will be determined by the specified configuration of the parcel. All measurements will be scaled from available plat and section maps and will be rounded down to the nearest foot dimension with any excess fraction deleted.

- 1. Rectangular Interior Lots. For rectangular interior lots, the "frontage" shall be equal to the dimensions of the side of the lot abutting the improvement.
- 2. Rectangular Corner Lots. For rectangular corner lots, the "frontage" shall be equal to the dimension of the smaller of the two sides of the lot abutting the improvement plus one-half of the dimension of the larger of said two sides. Provided, however, that where the "long side" of a corner lot exceeds 150 feet, the entire excess over 150 feet shall be regarded as frontage. Provided, further, that for ornamental street lighting in a residential area, and for all street resurfacing improvements, the "frontage" of a rectangular corner lot shall be equal to only the dimension of the smaller of the two sides of the lot.
- 3. Irregular Interior Lots. For irregularly shaped interior lots, the "frontage" shall be equal to the average width of the lot when the depth is 150 feet or less. When the depth exceeds 150 feet, the "frontage" shall be equal to the average width of the lot measured at the 150 feet point and the front of the lot.
- 4. Irregular Corner Lots. For irregularly shaped corner lots, the "frontage" shall be equal to the average length of the lot. Provided, however, that where the average length of the lot exceeds 150 feet, the entire excess over 150 feet shall be regarded as frontage. Provided, further, that for ornamental street lighting in residential areas, and for all street resurfacing improvements the "frontage" of an irregularly shaped corner lot shall be equal only to the average width of the lot.
- 5. For interior lots less than 150 feet in depth which abut two parallel streets, the "frontage" for a given type of surface improvement shall be calculated on only one side of the lot.
- 6. For end lots less than 150 feet in depth which abut three streets, the "frontage" for a given type of surface improvement shall be calculated on the same basis as if such lot was a corner lot abutting the improvement on two sides only.
- 7. For lots greater than 150 feet in depth which abut two parallel streets, the "frontage" for a surface improvement shall be calculated independently for each frontage.

- 8. Maximum Assessable on Existing Parcels. The maximum assessable footage on existing developed lots (i.e. not new development subdivisions) will be 150 lineal feet or 22,500 square feet. Lots or parcels exceeding these dimensions for assessment purposes will have a deferred assessment or area charge applied against any future lots which may be subdivided from the larger parcel. Multiple tax parcels which contain only one principal structure may utilize this maximum assessable footage limit only if they combine tax parcels into a single parcel prior to assessment. Otherwise, each parcel will be treated as having its own maximum assessable footage.
- **B.** "Area" Method of Assessment. When it has been determined to assess by the "area" method, the area shall be defined as the number of square feet or acres within the boundaries of the appropriate property lines of the areas benefiting from the project. The assessment rate (i.e., cost per square foot) shall be calculated by dividing the total assessable cost by the total assessable area. On large lots, the City Engineer may determine that only a portion of the lot receives the benefit and may select a lot depth for the calculations equal to the benefit received.

For the purposes of defining assessable areas, all properties included in the benefited area, including other governmental areas, churches, etc., shall be included in the assessable areas. The following items may be *excluded* in area calculations: public right-of-ways, *dedicated stormwater ponds*, and delineated Wetlands. The City Engineer will make the recommendation on the benefited area in the feasibility report.

- C. Per Lot Method. When it has been determined to assess by the "per lot" method, all lots within the benefited area shall be assessed equally for the improvements. The "cost per lot" shall be defined as the quotient of the "assessable cost" divided by the total assessable lots or parcels benefiting from the improvement. For the purpose of determining the "lots" or "parcels" all parcels, including governmental agencies, shall be included in such calculations.
- **8. Standards For Public Improvement Projects.** The following standards are hereby established by the City to provide a uniform guide for improvements within the City and also to be used by the City Engineer in establishing "system costs" as differentiated from "assessable costs" and "City costs."
 - A. **Surface Improvements.** Surface improvements shall normally be interpreted to include all improvements visible on or above the ground within the right-of-way, and includes, but is not limited to trees, lighting, sidewalks, signing; street and accessory improvements such as surfacing, curb and gutter, drainage facilities, grading, signalization; and other public improvements such as drainage ponds and facilities, parking lots, parks and playgrounds.

In all streets, prior to street construction and surfacing, or prior to resurfacing, all utilities and utility service lines (including sanitary sewers, storm sewers, water lines, gas and electric service) shall be installed to serve each known or assumed building location when practicable.

When practicable, no surface improvements to less than both sides of a full block of street shall be approved except as necessary to complete the improvement of a block which has previously been partially completed. Unless exceptional circumstances exist and the Council approves otherwise, concrete curbing or curb and gutter shall be installed at the same time as street surfacing.

B. **Subsurface Improvements**. Subsurface improvements shall normally include such items as water distribution, sanitary sewer and storm sewer lines and electric and gas utilities.

For purposes of definition, main lines are defined as the publicly owned and maintained lines such as trunk lines, interceptors, mains, laterals, etc. The service lines are those privately owned service lines going from the main line to the property line.

Subsurface improvements shall be made to serve current and projected land use. All installations shall conform to city standards as established by those state and/or federal agencies having jurisdiction over the proposed installations. Service lines from the lateral or trunk to the property line for each known or assumed building location shall be installed in conjunction with the construction of the mains.

9. Assessment Computations

A. Street, Alley, Curb and Gutter Improvements.

1. **New Construction.** All new streets and alleys will be assessed 100% to the abutting benefited properties. New curb and gutter shall be 100% assessed, in like manner with the streets. Street, alley, curb and gutter improvements will normally be assessed by the adjusted front foot method, however other methods may be utilized if conditions warrant. Cost of construction of streets shall be assessed based on the minimum design of 36-foot width in residential areas and 44-foot width in commercial and industrial areas. Oversizing costs which are incurred in excess of the above may be paid by: (1) State Funds, (2) larger assessment rates to other benefited properties, (3) general obligation funds, or (4) any other method or combination or methods authorized by the City Council. 32-foot width construction will be considered by the Council for township neighborhoods annexed into the City and for developments participating in the lifecycle housing efforts of the City.

Reconstruction, Replacement, and Resurfacing. All street and alley reconstructions and resurfacing (other than sealcoating, cracksealing, and overlays) shall be 35% assessed on either an adjusted front foot or on a per lot basis, *except where paragraph F below applies*. Replacement of small sections of curb and curb repairs will not be assessed. The City will consider factors contributing to the need for reconstruction, replacement or resurfacing (design or installation deficiencies) and may consider adjustment to the assessment percentage based upon such circumstances. The City Council also reserves the right to amend this provision on assessment for specific projects due to other extenuating circumstances.

- 2. **Gravel Streets/Alleys.** Upgrading an existing gravel street or alley by adding pavement and/or curb and gutter shall be considered new construction and all costs will be 100% assessed.
- 3. **Seal Coats/Cracksealing/Overlays.** Seal coats, cracksealing and nonreclamation overlays will be considered standard maintenance and will not be assessed.
- **B.** Sidewalks and Trails. Sidewalks and trails will be assessed 100% in new development. Sidewalks and trails added in existing neighborhoods will be 100% assessed to abutting properties which are multi-family residential (3 or more units) or commercial/industrial uses, and 35% assessed to abutting properties which are single family residential uses. Trail overlays or reconstruction will be considered standard maintenance and will not be assessed. Sidewalk repair or replacement will be required to be completed by the property owner and if the property owner fails to have the required repair or replacement completed, the City may undertake the work and bill the full cost incurred to the property owner and assess it in the event of non-payment. The City Council reserves the right to amend this assessment for specific projects, due to extenuating circumstances.
- C. Storm Sewer Improvements. Storm sewers may be assessed on a project-byproject basis. Storm sewer *improvements* are considered a 100% assessable improvement on an area basis and will pay a minimum flat fee per square foot as established in the City's fee schedule from time to time or actual cost of construction, whichever is higher. Storm sewer improvements in existing neighborhoods, including newly annexed existing developments, will *be assessed* 35% of such flat fee per square foot or actual cost, whichever is higher.
- **D. Sanitary Sewer Assessments.** Sanitary sewer initial installation will be 100% assessed to benefiting properties based upon the cost of construction of up to a 10-inch main without special consideration for depth. Oversizing costs due to larger mains and larger appurtenances will be paid for by a combination of availability charges, user charges and/or trunk area charges. Trunk area sewer charges shall be levied to all unplatted property at the time of development and against vacant parcels located outside of the City limits upon their annexation. The sewer area

rate shall be established by the City Council from time to time. Services installed to individual properties will be 100% assessed to the benefiting property.

In addition, sewer hook-up charges (availability charges) will be charged to all new connections to the City sewer system. Hook-up charges shall be set by the City Council and may be amended from time to time.

The replacement of existing sewer lines/infrastructure will be assessed 35% of the rate established by the City Engineer for sewer improvements to newly annexed properties pursuant to Section F. below, with the remaining costs paid for by other funding sources identified by the City Council (e.g. user rates). However, the City will consider factors contributing to the need for replacement (design or installation deficiencies) and may consider adjustment to the assessment percentage based upon such circumstances.

Any existing service lines found to be defective as part of a reconstruction project shall be replaced as part of the project and assessed directly to the property.

E. Watermain Assessments. Water line initial installation will be 100% assessed to benefiting properties based upon the cost of construction of up to a 10-inch main. Oversizing costs due to larger mains and larger appurtenances will be paid for by a combination of availability charges (hook-up charges), user charges, and/or trunk area charges. Trunk area water charges shall be levied against all unplatted property at the time of development and against vacant parcels located outside of the City limits upon their annexation. The water area rate shall be established by the City Council from time to time. Services installed to individual properties will be 100% assessed to the benefiting property.

In addition, water hook-up charges (availability charges) will be charged to all new connections to the City water system. Hook-up charges shall be set by the City Council and may be amended from time to time.

The replacement of existing water lines/infrastructure will be assessed 35% of the rate established by the City Engineer for water improvements to newly annexed properties pursuant to Section F. below, with the remaining costs paid for by other funding sources identified by the City Council (e.g. user rates). However, the City will consider factors contributing to the need for replacement (design or installation deficiencies) and may consider adjustment to the assessment percentage based upon such circumstances.

Any existing service lines found to be defective as part of a reconstruction project shall be replaced as part of the project and assessed directly to the property.

F. Newly Annexed Developed Properties. Newly annexed properties which already have a principal structure on them will be assessed 100% of a standard rate established by the City Engineer from time to time for extension of City

water and/or sewer to such properties. In addition, they shall pay the SAC and WAC charges as established by the City Council at the time of connection to such services. Street improvements made to such existing developments will be assessed at 35% of a standard street improvement rate and 100% of a standard curb and gutter rate established by the City Engineer and updated on a periodic basis. However, where the size of such developed parcels allows for possible future subdivision, a deferred assessment or area charge may be applied to such parcels at the time of subdivision as a fair and equitable assessment of the benefit such parcels receive.

- **G. Street Boulevard Trees.** All street boulevard trees installed as part of new street construction or in reconstructing existing streets shall be included as part of the overall project costs included in the assessment calculations. The property owner is responsible for maintenance of such boulevard plantings and all costs associated therewith.
- **H. Street Lights.** All costs for new street lights installed as part of constructing new streets or street lights relocated as part of reconstructing streets will be included in the overall project costs and included in the assessment calculations for existing development and paid up front (without assessment) by the Developer for new development projects made pursuant to a Development Agreement and new plat approval. Street lights will be assessed 35% upon replacement and 100% when added as part of a street reconstruction or upgrade project.
- **I. Other Improvements.** Based on the City Council determination, all other improvements may be fully assessed or assessed in part.

LOCAL SALES AND USE TAX

§ 33.00 Local Sales and Use Tax

Section 1. Authority. Pursuant to the Laws of Minnesota 2019 First Special Session Chapter 6, Article 6, Section 13, the Minnesota Legislature has authorized the City of Avon to impose a local sales and use tax to provide revenues to pay the costs of collecting and administering the tax to the commissioner of revenue of the State of Minnesota and to finance the capital and administrative costs related to the funding of designated projects as defined in the Laws of Minnesota 2019 First Special Session Chapter 6, Article 6, Section 13 and approved by the voters at the November 6, 2018 referendum.

Section 2. Definitions. For purposes of this chapter, the following words, terms, and phrases have the meanings given them in this section unless the language or context clearly indicates a different meaning is intended.

- (a) City. "City" means the City of Avon, Minnesota.
- **(b) Commissioner.** "Commissioner" means the commissioner of revenue of the State of Minnesota or a person to whom the commissioner has delegated functions.
- (c) **Designated projects**. "Designated projects" means Major Transportation Improvement Projects as authorized by the Minnesota Legislature in the Laws of Minnesota 2019 First Special Session Chapter 6, Article 6, Section 13 and approved by the voters at the November 6, 2018 referendum.
- (d) State sales and use tax laws and rules. "State sales and use tax laws and rules" means those provisions of the state revenue laws applicable to state sales and use tax imposit8ion administration, collection, and enforcement, including Minnesota Statutes, chapters 270C, 289A, 297A, and Minnesota Rules, chapter 8130, as amended from time to time

Section 3. Local sales and use tax imposed; amount of tax; coordination with state sales and use tax laws and rules. A local sales tax is imposed in the amount of one-half of one percent on the gross receipts from sales at retail sourced within city limits which are taxable under the state sales and use tax laws and rules. A local use tax is imposed in the amount of one-half of one percent on the storage, use, distribution or consumption of goods or services sourced within city limits which are taxable under the state sales and use tax laws and rules. All of the provisions of the state sales and use tax laws and rules apply to the local sales and use tax imposed by this chapter. The local sales and use tax imposed by this chapter shall be collected and remitted to the commissioner on any sale or purchase when the state sales tax must be collected and remitted to the commissioner under the state sales and use tax laws and rules and is in addition to the state sales and use tax.

Section 4. Effective date of tax; transitional sales. Except otherwise provided herein, the local sales and use tax imposed by this chapter shall apply to sales and purchases made on or after October 1, 2019. The local sales and use tax imposed by this chapter shall not apply to:

- (a) The gross receipts from retail sales or leases of tangible personal property made pursuant to a bona fide written contract, which unconditionally vests with rights and obligations of the parties thereto, provided that such contract was enforceable prior to October 1, 2019 and that delivery of the tangible personal property subject thereto is made on or before October 1, 2019.
- (b) The gross receipts from retail sales made pursuant to a bona fide lump sum or fixed price construction contact, which unconditionally vests the rights and obligations of the parties thereto and which does not make provision or allocation of future taxes, provided that such contract was enforceable prior to October 1, 2019 and that delivery of the tangible personal property used in performing such construction contract is made before April 1, 2020.
- (c) The purchase of taxable services, including utility services, if the billing period includes charges for services furnished before and after October 1, 2019 but the local sales and use tax imposed by this chapter shall apply on the first billing period not including charges for services furnished before October 1, 2019.
- (d) Lease payments for tangible personal property and motor vehicles that includes a period before and after October 1, 2019 but the local sales and use tax imposed by this chapter shall apply on a prorated bases to lease payment amounts attributable to that portion of the lease payment period on or after October 1, 2019 and on the entire lease payment for all lease payment periods thereafter.

Section 5. Tax Clearance; Issuance of Licenses.

- (a) The city may not issue or renew a license for the conduct of a trade or business within the city if the commissioner notified the licensing division of the city that the applicant owes delinquent city taxes as provided in this chapter, or penalties or interest due on such taxes.
 - (1) City taxes include sales and use taxes provided in this article. Penalties and interest are penalties and interest due on taxes included in this definition.
- **(b)** Delinquent taxes does not include a tax liability if: (i) an administrative or court action which Contests the amount or validity of the liability has been filed or served, (ii) the appeal period to contest the tax liability has not expired, or (iii) the applicant has entered into a payment agreement and is current with the payments.
- **(c)** Applicant means an individual if the license is issued to or in the name of an individual or the Corporation or partnership if the license is issued to or in the name of a corporation or partnership.
 - (1) A copy of the notice of delinquent taxes given to the licensing division of the city shall also be sent to the applicant taxpayer. In the case of renewal of a license, if the applicant requests in writing, within 30 days of receipt of the notice of hearing then, a contested hearing shall be held under the same procedures as provided in Minn. Stat. 270A for the state sales and use tax imposed under Minn. Stat. 297A; provided further that if a hearing must be held on the state sales and use tax, hearings must be combined.

Section 6. Deposit of revenues; costs of administration; termination of tax.

- (a) All of the revenues, interest, and penalties derived from the local sales and use tax imposed by this chapter collected by the commissioner and remitted to the city shall be deposited by the city finance director in the city treasury and shall be credited to the fund established to pay the costs of collecting the local sales and use tax imposed by this chapter and to finance the capital and administrative costs directly related to completing the designated projects.
- (b) The local sales and use tax imposed by this chapter hall terminate at the earlier of: (1) December 31, 2045; or (2) when the City Council determines that \$1,500,000 plus an amount sufficient to pay the costs related to issuing bonds and interest on the bonds has been received from the local sales and use tax imposed by this chapter to pay for all the capital and administrative costs directly related to completing the designated projects. Any funds remaining after payment of all such costs and retirement or redemption of the bonds shall be placed in the general fund of the city. The local sales and use tax imposed by this chapter may terminate at an earlier time if the City council so determines by ordinance.
- **Section 7. Agreement with the commissioner**. The city may enter into an agreement with the commissioner regarding each party's respective roles and responsibilities related to the imposition, administration, collection, enforcement, and termination of the local sales and use tax imposed by this chapter. Any such agreement shall not abrogate, alter, or otherwise conflict with the state sales and use tax laws and rules, this ordinance, or the Laws of Minnesota 2019 First Special Session Chapter 6, Article 6, Section 13.

Section 8. Summary publication. The following summary is approved by the City Council and shall be published in lieu of publishing the entire ordinance pursuant to Minnesota Statues section 412.191:

Pursuant to a voter-approved referendum, the city is authorized to and will impose a local sales and use tax of one-half of one percent on retail sales made after October 1, 2019 to be used to fund certain designated projects related to Major Transportation Improvement Projects.

Section 9. This ordinance shall be in full force and effect from and after its passage and publication.

(Ordinance No. 215 passed August 5, 2019)