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◻ALSO ADMITTED IN OKLAHOMA

MEMO

**TO: Sunfish Lake Mayor and Councilmembers
Sunfish Lake Consultants**
FROM: Timothy J. Kuntz, City Attorney
DATE: August 27, 2014
**RE: Sunfish Lake Truth-in-Taxation Process for Taxes Payable in 2015
September 2, 2014, Council Meeting; Agenda Item 8(a)**

Section 1. Background. All cities must adopt and file with the County a proposed “not-to-exceed” tax levy sometime on or before September 30, 2014. A form of resolution setting a not-to-exceed tax levy is attached to this memo for Council consideration.

Because Sunfish Lake is over 500 in population, the City must announce the meeting at which the budget and levy will be discussed and the public will be allowed to comment. The public comment must be allowed at a meeting that is held after November 24, 2014 at or later than 6 p.m. The announcement of the meeting must be noted in the meeting minutes. The City must also notify the county auditor of the time and place of the meeting, provide a phone number taxpayers may use to contact the City for more information, and a mailing address at which the City can receive comments. At or following the public comment meeting, the City may adopt a budget and certify the final levy. The City must certify the final levy on or before December 29, 2014.

This year, the timeline for the truth-in-taxation process is as follows:

On or before September 30, 2014:

- At the September 2, 2014, meeting, the City Council should adopt the proposed property tax levy and announce the time and place of a future City Council meeting at which the budget and levy will be discussed and public input allowed, prior to final budget and levy determination. This public input meeting must occur after November 24, 2014, and must start at or after 6 p.m. The time and place of the public input meeting must be included in the September 2, 2014, Council meeting minutes, but

newspaper publication of the minutes is **not** required. The date for the future meeting could be the regularly scheduled December 2, 2014, City Council meeting.

- The City Treasurer must inform the Dakota County Auditor of the “not-to-exceed” proposed levy.
- The City Treasurer must provide the Dakota County Auditor with the following:
 - a. The time and place of the meeting at which the budget and levy will be discussed and public input allowed (December 2, 2014, at 7:00 p.m.)
 - b. A phone number that city taxpayers may call if they have questions related to the County Auditor’s property tax notice.
 - c. An address where comments will be received by mail.

From November 11, 2014, to November 24, 2014:

- Dakota County Auditor prepares and sends parcel-specific notices.

From November 25, 2014, to December 29, 2014:

- City holds meeting on December 2, 2014, at 7:00 p.m. to discuss the budget and property tax levy and, before a final determination, allow public input.

On or before December 29, 2014:

- Following adoption of the budget at the December 2, 2014 meeting, the City Treasurer must certify the final property tax levy to the Dakota County Auditor and file the certificate of compliance with the Department of Revenue.

Section 2. Council Action. At the September 2, 2014, City Council meeting, the Council should consider the following actions:

1. Set a “not-to-exceed” tax levy via the attached Resolution Setting Not-to-Exceed Tax Levy for Collection in the Year 2015.
2. Set the regular meeting date of December 2, 2014, as the date at which public input will be taken.
3. Set the regular meeting date of December 2, 2014, as the date at which the Council will adopt the final budget and set the tax levy.
4. Post the attached Notice of Meeting to Consider the 2015 Budget and Tax Levy on the City website and at St. Anne’s Episcopal Church prior to the December 2, 2014, meeting.

**CITY OF SUNFISH LAKE
DAKOTA COUNTY, MINNESOTA**

RESOLUTION NO. 14-_____

**RESOLUTION SETTING NOT-TO-EXCEED
TAX LEVY FOR COLLECTION IN THE YEAR 2015**

WHEREAS, State law requires that prior to September 30, 2014, the City of Sunfish Lake set a not-to-exceed tax levy for collection in the year 2015.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SUNFISH LAKE, MINNESOTA:

The City hereby sets the not-to-exceed tax levy for collection in the year 2015 as follows:

General Fund:

Not-to-Exceed General Property Tax Levy	\$444,751
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Bond Retirement

Not-to-Exceed Improvement Bond Debt Retirement	<u>\$40,300</u>
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Total Not-to-Exceed Levy	\$485,051
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Less HACA and LGA	<u>-\$0.00</u>
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Final Net Not-to-Exceed Levy	\$485,051
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The City Council of the City of Sunfish Lake will discuss and vote on the budget and property taxes for the year 2015 at the regularly scheduled City Council meeting on December 2, 2014, at 7:00 p.m. at St. Anne's Church located at 2035 Charlton Road (Highway 110 at Charlton Road) in the City of Sunfish Lake.

All citizens are invited to attend the meeting and express their opinions on the proposed budget and property taxes payable in the year 2015. At the meeting the Council will consider the following:

- 1.) Discuss the proposed budget and property tax levy for 2015.
- 2.) Receive public comment on the proposed budget and property tax levy for 2015.
- 3.) Determine and approve the final budget and property tax levy for 2015.

All written and oral comments will be considered at the meeting.

Passed this 2nd day of September, 2014, by the City Council of Sunfish Lake.

Molly Park, Mayor

ATTEST:

Catherine Iago, City Clerk

**NOTICE OF MEETING TO CONSIDER BUDGET AND TAX LEVY FOR
THE CITY OF SUNFISH LAKE, MINNESOTA FOR YEAR 2015**

PLEASE TAKE NOTICE, the City Council of the City of Sunfish Lake will discuss and vote on the budget and property taxes for the year 2015 at the regularly scheduled City Council meeting on the following date:

- December 2, 2014, at 7:00 p.m. at St. Anne's Church located at 2035 Charlton Road (Highway 110 at Charlton Road) in the City of Sunfish Lake.

All citizens are invited to attend the meeting and express their opinions on the proposed budget and property taxes payable in the year 2015. At the meeting the Council will consider the following:

- 1.) Discuss the proposed budget and property tax levy for 2015.
- 2.) Receive public comment on the proposed budget and property tax levy for 2015.
- 3.) Determine and approve the final budget and property tax levy for 2015.

All written and oral comments will be considered at the meeting.

If you have questions in advance of the meeting about the budget and tax levy you may call City Treasurer, Ann Lanoue, at (651) 338-3756. If you wish to submit written comments in advance of the meeting you may mail them to City Clerk, Catherine Iago, at 7378 Jordon Avenue South, Cottage Grove, MN 55016.

/s/ _____
Catherine Iago, City Clerk