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MEMO

TO:	**Sunfish Lake Mayor and Councilmembers**
FROM:	**Timothy J. Kuntz, City Attorney**
DATE:	**July 29, 2020**
RE:	**Annual Taxation Notification Procedure and Deadlines for Taxes Payable in 2021 (Truth-in-Taxation); August 4, 2020 Council Meeting**

Section 1. <u>Background</u>. All cities must adopt and file with the County a proposed "not-to-exceed" tax levy on or before September 30, 2020.

Because Sunfish Lake is over 500 in population, at one meeting, the City Council must adopt the proposed property tax levy and announce the time and place of a future Council meeting at which the budget and levy will be discussed and public input allowed, prior to final budget and levy determination. The public input meeting must occur after November 24, 2020 at or later than 6 p.m. The time and place of the public input meeting must be included in the meeting minutes, but newspaper publication of the minutes is not required.

The City must provide the county auditor with (i) the time and place of the meeting at which the budget and levy will be discussed and public input allowed; and (ii) a phone number that City tax payers may call if they have questions related to the auditor's property tax notice; and (iii) an address where comments will be received by mail.

The City must certify the final property tax levy to the county auditor on or before December 28, 2020.

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

On or before September 30, 2020:

- At the September 1, 2020, meeting, the City Council must 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, 2020, and must start at or after 6 p.m. The time and place of the public input meeting must be included in the September 1, 2020, Council meeting minutes, but newspaper publication of the minutes is not required. The date for the future meeting could be the regularly scheduled December 1, 2020, 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:

- The time and place of the meeting at which the budget and levy will be discussed and public input allowed (December 1, 2020, at 7:00 p.m.)
- A phone number that City taxpayers may call if they have questions related to the county auditor's property tax notice.
- An address where comments will be received by mail.

From November 11, 2020, to November 24, 2020:

- Dakota County Auditor prepares and sends parcels specific notices.

From November 25, 2020, to December 28, 2020:

- City holds meeting on December 1, 2020, 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 28, 2020:

- Following adoption of the budget at the December 1, 2020 meeting, the City Treasurer must certify the final property tax levy to the Dakota County Auditor and file the certificate of compliance (Form TNT) with the Department of Revenue.

Section 2. Council Action. At the September 1, 2020, City Council meeting, the Council should consider the following actions:

1. Set a "not-to-exceed" tax levy by way of a Resolution Setting Not-to-Exceed Tax Levy for Collection in the Year 2021.
2. Set the regular meeting date of December 1, 2020, as the date at which public input will be taken.
3. Set the regular meeting date of December 1, 2020, as the date at which the Council will adopt the final budget and set the tax levy.
4. Post a Notice of Meeting to Consider the 2021 Budget and Tax Levy on the City website and at St. Anne's Episcopal Church prior to the December 1, 2020, meeting.