
**LEVANDER,
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MEMO

TO: Sunfish Lake Mayor and Councilmembers
FROM: Timothy J. Kuntz, City Attorney
DATE: September 1, 2021
**RE: Resolution Setting Not-to-Exceed Tax Levy for Collection in the Year 2022;
September 7, 2021 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 on or before September 30, 2021.

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, 2021 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, 2021.

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

On or before September 30, 2021:

- At the September 7, 2021, 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, 2021, and must start at or after 6 p.m. The time and place of the public input meeting must be included in the September 7, 2021, Council meeting minutes, but newspaper publication of the minutes is not required. The date for the future meeting could be the regularly scheduled December 7, 2021, 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 7, 2021, 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, 2021, to November 24, 2021:

- Dakota County Auditor prepares and sends parcels specific notices.

From November 25, 2021, to December 28, 2021:

- City holds meeting on December 7, 2021, 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, 2021:

- Following adoption of the budget at the December 7, 2021 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 7, 2021, City Council meeting, the Council will be asked to consider the following actions:

1. Set a “not-to-exceed” tax levy by way of the attached Resolution Setting Not-to-Exceed Tax Levy for Collection in the Year 2022.
2. Set the regular meeting date of December 7, 2021 as the date at which public input will be taken.
3. Set the regular meeting date of December 7, 2021 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 2022 Budget and Tax Levy on the City website and at First Calvary Baptist Church by October 1, 2021 for the December 7, 2021 meeting.

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

RESOLUTION NO. 21-_____

**RESOLUTION SETTING NOT-TO-EXCEED
TAX LEVY FOR COLLECTION IN THE YEAR 2022**

WHEREAS, State law requires that prior to September 30, 2021, the City of Sunfish Lake set a not-to-exceed tax levy for collection in the year 2022.

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 2022 as follows:

General Fund:

Not-to-Exceed General Property Tax Levy	\$592,071
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Bond Retirement

Not-to-Exceed Improvement Bond Debt Retirement	<u>\$144,827</u>
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Total Not-to-Exceed Levy	\$736,898
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Less HACA and LGA	<u>-\$0.00</u>
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Final Net Not-to-Exceed Levy	\$736,898
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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 2022 at the regularly scheduled City Council meeting on December 7, 2021, at 7:00 p.m. via a Zoom teleconference meeting per the Zoom accessing instructions provided on the Notice of Meeting posted on the Sunfish Lake City Website at www.sunfishlake.org.

All citizens are invited to attend the Zoom meeting and express their opinions on the proposed budget and property taxes payable in the year 2022. At the meeting the Council will consider the following:

- 1.) Discuss the proposed budget and property tax levy for 2022.
- 2.) Receive public comment on the proposed budget and property tax levy for 2022.
- 3.) Determine and approve the final budget and property tax levy for 2022.

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

Passed this 7th day of September, 2021, by the City Council of Sunfish Lake.

Dan O'Leary, Mayor

ATTEST:

Catherine Iago, City Clerk

**NOTICE OF MEETING TO CONSIDER BUDGET AND TAX LEVY FOR
THE CITY OF SUNFISH LAKE, MINNESOTA FOR YEAR 2022**

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 2022 at the regularly scheduled City Council meeting on **December 7, 2021, at 7:00 p.m.**

Zoom Meeting Instructions for the December 7, 2021 Sunfish Lake Council Meeting:

Join Zoom Meeting via Zoom teleconferencing website: _____

OR

Call-in phone number: (312) 626-6799. You will be prompted to enter the Meeting ID#.

The Meeting ID # for the December 7, 2021 meeting is: _____

The Zoom access instructions will also be available on the City website at
www.sunfishlake.org before the Council meeting.

All citizens are invited to attend the meeting (via the Zoom teleconferencing website or call-in phone number) and express their opinions on the proposed budget and property taxes payable in the year 2022. At the meeting the Council will consider the following:

- 1.) Discuss the proposed budget and property tax levy for 2022.
- 2.) Receive public comment on the proposed budget and property tax levy for 2022.
- 3.) Determine and approve the final budget and property tax levy for 2022.

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 contact City Treasurer, Ann Lanoue at (651) 338-3756 or at alanoue@comcast.net. 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 or e-mail them to City Clerk, Catherine Iago at cjiago@comcast.net.

/s/ _____
Catherine Iago, City Clerk