

CITY OF VICTORIA

SPECIAL ASSESSMENT POLICIES

AND PROCEDURES

FOR

PUBLIC IMPROVEMENTS

Adopted by Resolution No. 03-133 on:

May 8, 2003

Amendment No. 1 by Resolution No. 06-XX on:

February 23, 2006

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SECTION I. GENERAL POLICY STATEMENT

The purpose of this Assessment Policy is to establish a fair and equitable manner of recovering and distributing the cost of public improvements. The procedures used by the City of Victoria ("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."

This assessment policy is intended to serve as a guide for a systematic assessment process in the City of Victoria.

Special Assessments must meet the following criteria:

- 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 determining 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, as long as 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 undertaken, 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 that may require special consideration and discretion by City staff and the City Council.

**SECTION II.
DEFINITION OF IMPROVEMENTS ELIGIBLE
FOR SPECIAL ASSESSMENT**

The following public improvements, authorized by Minnesota Statutes §429.021, are eligible for special assessment within the City of Victoria:

1. *Street and sidewalk improvements.* Acquisition, opening and widening of any street and improvement of streets and sidewalks by constructing, reconstructing, and maintaining sidewalks, pavement, gutters, curbs, and vehicle parking strips of any material or by grading, graveling, oiling, or otherwise improving them. Included are charges for beautification, storm sewers, or other street drainage systems, and installation of connections from sewer, water, or similar mains to curb lines.
2. *Storm and sanitary sewer systems.* Acquisition, development, construction, reconstruction, extension, and maintenance of storm and sanitary sewer systems. This may include outlets, holding areas and ponds, treatment plants, pumps, lift stations, service connections, and other appurtenances of a sewer system within and outside the corporate limits.
3. *Street lighting systems.* Installation, replacement, extension, and maintenance of street lights, street lighting systems, and special lighting systems.
4. *Waterworks systems.* Construction, reconstruction, extension, and maintenance of waterworks systems. This includes all appurtenances of a waterworks system, even the treatment plant, whether inside or outside the City.
5. *Parks, open space areas, playgrounds, and recreational facilities.* Acquisition and improvement of land, and purchase of equipment and facilities, either within or outside the corporate limits.
6. *Street trees.* Planting, trimming, care, and removal.
7. *Nuisance abatement.* Includes, but is not limited to, draining and filling swamps, marshes, and ponds on public or private property.
8. *Dikes and other flood control works.* Construction, reconstruction, extension, and maintenance.
9. *Retaining and area walls, including highway noise barriers.* Acquisition, construction, reconstruction, improvement alteration, extension, and maintenance.
10. *Malls, plazas, or courtyards.* Acquisition, construction, improvement, alteration, extension, operation, maintenance, and promotion of public malls, plazas, and courtyards.
11. *Parking lots.* Acquisition or construction of parking facilities.

**SECTION III.
INITIATION OF PUBLIC IMPROVEMENT PROJECTS**

Public improvement projects may be initiated in the following ways:

- A. A public improvement project may be initiated by petition of at least 35% of the affected property owners.

- B. Public improvements may be initiated by the City Council when, in its judgment, such action is required. A resolution ordering any Council initiated improvements requires a 4/5th vote, rather than a simple majority.

**SECTION IV.
PUBLIC IMPROVEMENT PROCEDURES**

The following is the general procedure that will be followed by the City Council for all public improvement projects from initiation of such a project through certification of the assessment role to the County Auditor. The City Council reserves the right to alter the procedure on a case-by-case basis and within the context of Minnesota Statutes § Chapter 429.

Improvements of different kinds anywhere in the City may be included in a proceeding and conducted as one or more improvements. Thus a single proceeding may encompass sidewalk, curb and gutter, and water and sewer mains installed anywhere in the City.

- A. Staff reviews petition for local improvements from property owners and submits the petition to the City Council, or the City Council passes a resolution ordering a Feasibility Report on the improvement.
- B. Council accepts or rejects the petition. If accepted, the Council orders the preparation of a Feasibility Report on the improvement.
- C. Staff prepares a Feasibility Report on the proposed improvements, or reviews the report submitted by another agency/representatives.
- D. Council accepts or rejects the Feasibility Report. If accepted, the Council orders a public hearing on the improvements.
- E. Staff publishes a hearing notice and mails notices to the affected property owners.
- F. Council conducts improvement hearing and adopts or rejects a resolution ordering the improvement and the preparation of plans and specifications. Bonds to finance project costs may be issued at any time after the improvements are ordered.
- G. Staff prepares final plans for Council approval. Council approves the plans and authorizes the advertisement of the improvements and the opening of Bids.

- H. Staff receives bids, prepares a bid tabulation, and makes a recommendation to the City Council for Award. Council rejects the bids or awards a contract based on the bids received.
- I. Performance of the work under contract is completed. Staff supervises construction, prepares payments, and completes the improvement project.
- J. Staff prepares an assessment roll and presents it to the Council.
- K. Council reviews the assessment schedule and orders an assessment hearing.
- L. Staff publishes a hearing notice, mails the notice of hearing date and the proposed assessments to the affected property owners.
- M. Council conducts assessment hearing, adopts, revises, or rejects the resolution adopting the assessment roll. If adopted, Council authorizes certification of the assessment to the County Auditor.
- N. Staff certifies the assessments to the County Auditor.

* Note: At Council's discretion, Item G may be carried out in advance of the improvement hearing.

* Note: At Council's discretion, Items J-N may be carried out in advance to Council award and constructing the improvements.

**SECTION V.
FINANCING OF PUBLIC IMPROVEMENTS**

- A. It is the general policy of the City of Victoria to require future development in accordance with the City Comprehensive Plan and for new areas of development in an orderly manner, typically contiguous to existing development areas. It is also the general policy of the City of Victoria to require all new development areas to provide for adequate public infrastructure at the Developer's sole expense, and in accordance with the City Comprehensive Plans and Design Standards.

- B. The use of special assessments will typically be employed by the City to finance needed public improvements (e.g. parks, sidewalks, water, sewer, and street improvements) in certain areas that have previously been developed without all needed infrastructure, or to repair and/or replace aging infrastructure.

- C. The City may finance all or part of the improvement as a Special Assessment. 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.

- D. Financing improvements can be done with Special Assessments which are an indirect form of taxation. These assessments, for particular improvements, or services which benefit the owners of selected properties, are compulsory and benefit the particular property. There is a distinct difference between taxes and Special Assessments. Although both are billed to the property owner along with real estate taxes, the real estate tax is a function of the value of the real estate as determined by the Assessor, while Special Assessments are a direct function of the enhancement or benefit which a specific improvement gives to the property.

- E. Once the City Council has determined that a certain public improvement is necessary and desirable, the general success and acceptance of the special improvement is dependent upon the most equitable and consistent method of levying the cost.

- F. It is the policy of the City to not defer assessments except in cases where senior citizens are involved. The authorization for the senior citizen deferment and the criteria for establishing eligibility are set forth in the Victoria City Code.

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

**SECTION VI.
GENERAL ASSESSMENT POLICIES**

The cost of any improvement shall be assessed upon property benefited by the improvements, based upon the 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-of-way and other property. The financing charges include all costs of financing the project. These costs include, but are not limited to, financial consultant's fees, bond attorney's fees, and capitalized interest. When the project is started and funds are expended prior to receiving the proceeds from a bond sale, the project may be charged interest on the funds expended from the date of expenditure to the date the bond proceeds are received. The interest rate charged will be the average interest rate earned by the City's investments during the six months preceding the receipt of the bond proceeds. The interest charged to the project shall be included as financing charges.
- B. The "assessable cost" of an improvement is equal to the "project cost" minus the "City cost".
- C. The City of Victoria will charge interest on Special Assessments at a rate specified in the resolution. If bonds were sold to finance the improvement project, the interest rate shall be two percent (2%) more than the average interest rate of the bonds, rounded to the nearest quarter of a percent. If no bonds were sold, the interest rate shall 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 30th. Prior to the first certification of principal and interest to the County Auditor, a property owner may make a partial pre-payment of the principal to the City of Victoria. 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

pre-payment from the date specified in the resolution and paid along with the partial pre-payment. After the City has made the first certification of principal and interest to the County Auditor, pre-payment will be accepted only for the total amount still owing including interest. If a parcel has two or more separate Special Assessments, pre-payment of the remaining principal balance may be made on one or more. Tax-exempt parcels such as churches and school properties may make a partial prepayment at any time, with a minimum partial pre-payment of one half of the principal balance. The tax-exempt parcel will be allowed to make only one partial pre-payment prior to the first certification to the County Auditor. The remaining principal after the partial prepayment will be paid in equal installments over the remaining term of the special assessments.

- E. Where an improvement is designed for service of an area beyond that of direct benefit, increased project costs due to such provisions for future service extensions may be paid for by the City. The City will levy assessments to cover this cost when a new improvement is installed as an extension of the existing improvement. As an alternative, the City may assess these costs to the area of future benefit immediately.
- F. Where the project cost of an improvement is not entirely attributable 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.
- G. If financial assistance is received by the City from the Federal Government, from the State of Minnesota, the County, or from any other source to defray a portion of the costs of a given improvement, such aid will 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 applied according to the terms of the assistance program or at the Council's discretion.
- H. 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.

- I. Improvements specifically designed for or shown to be of direct benefit to one or more properties may be constructed by the City. The costs for these improvements will be assessed directly to such properties, and not included in the assessments for the remainder of the project. An example of this would be utility service lines running from the main lines to the property.

- J. Benefit Appraisals: In the event that City staff has doubt as to whether or not the proposed assessments exceed the special benefits to the property in question (increased property value as defined by State law), the City Council may order benefit appraisals as deemed necessary to support the proposed assessments.

- K. A property owner may elect to offset Special Assessments against condemnation awards by executing a Net Assessment Agreement with the City Council.

**SECTION VII.
METHODS OF ASSESSMENT**

A. GENERAL STATEMENT

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 his 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 at the time the project is ordered.

B. POLICY STATEMENT

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

The general rule is to assess platted residential lots using the "unit" assessment basis, however, where platted residential lots do not reflect a general similar size and shape, consideration will be given to an adjusted front footage basis. Commercial and industrial lots will be assessed on an adjusted front footage basis; however, consideration will be given to a "unit" assessment if the special benefit to the property in the district is essentially the same.

1. *"Unit" Method*

When it has been determined to assess by the "unit" method, all lots within the benefited area shall be assessed equally for the improvements.

The "cost per unit" shall be defined as a quotient of the "assessable cost" divided by the total assessable lots or parcels benefiting from the improvement. For the purpose of determining the "units" or "parcels", all parcels, including governmental agencies, shall be included in such calculations.

When large lots can be subdivided into more than one lot, the number of assessable lots attributed to that parcel will be determined from the number of potential future lots that could be obtained using current subdivision regulations.

2. *"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 not be included in area calculations: public right-of-ways, natural waterways, swamps and lakes or other wetlands designated by the Mn/DNR. The City Engineer will make the recommendation on the benefited area in the Feasibility Report.

3. *"Adjusted Front Footage" Method of Assessment*

When it has been determined to assess by the "Adjusted Front Footage" method, 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. In the Adjustment Front Footage method, odd shaped lots are adjusted to an average footage that would be the equivalent to the frontage of a rectangular shaped lot of the same area and depth. The purpose of this method is to equalize assessment calculations for lots of similar size.

**SECTION VIII.
STANDARDS FOR PUBLIC IMPROVEMENT PROJECTS**

The following standards are hereby established by the City of Victoria to provide a uniform guide for improvements within the City and also to be used by the City Engineer in establishing "Systems 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.

Policy Statement:

In all streets, prior to street construction and surfacing, or prior to resurfacing, all utilities and utility service lines (including sanitary sewers, storm sewers, and water lines) 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. Concrete curbing or curb and gutter shall be installed at the same time as street surfacing, except that where a permanent "rural" street design is approved by the City Council, curbs will not be required.

Street improvements shall be constructed to meet the minimum City design standards unless the Feasibility Report identifies that the City standard is not practical for the area served, and an alternative design recommendation is reached.

B. SUBSURFACE IMPROVEMENTS

Subsurface improvements shall normally include such items as water distribution, sanitary sewer and storm sewer lines. 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.

Policy Statement:

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.

**SECTION IX.
POLICIES OF REASSESSMENT**

The City of Victoria in constructing or reconstructing any public improvement shall design such improvement to last for a definite period. The life expectancy or service life shall be as stated in the policy statement of this section, or if different, shall be as stated in the Resolution ordering the improvement and preparation of plans. When such project needs renewing or replacement prematurely, the amount to be assessed against the property owner shall be limited to an amount determined by dividing the actual life of the original improvement by the expected service life of the original improvement.

A. POLICY STATEMENT

The following are hereby established as the "life expectancies" or "service lives" of public improvements unless otherwise stated in the Resolution ordering improvement and preparation of plans, in which case, the life set forth in the Resolution shall govern.

1. *Sidewalks - 15 years*
2. *Street Improvements, including surfacing and curb and gutter - 20 years*
3. *Ornamental Street Lighting - 20 years*
4. *Water Mains - 30 years*
5. *Sanitary Sewers - 30 years*
6. *Storm Sewers - 30 years*

**SECTION X.
ASSESSMENT PRACTICE AND COMPUTATIONS**

A. STREET AND CURB & GUTTER IMPROVEMENTS

Street and curb & gutter improvement assessments are levied over a 15-year period. Low Density residential properties will be assessed if the property has direct access to the improvement. High Density Residential, Commercial, Commercial Business District (CBD), and Industrial Properties will be assessed if the property abuts the improvement.

1. *New Constructions*

All new streets will be assessed 100% to the benefited properties. Street and curb and gutter improvements will normally be assessed by the unit method; however other methods may be utilized if conditions warrant it.

Cost of construction of streets shall be assessed based on the minimum design of 28 feet wide, using the minimum City pavement section design standard. Oversizing costs which are incurred in excess of the above may be paid by: (1) State Aid Funds, (2) larger assessment rates to properties, (3) general obligation funds, or (4) any other method or combination of methods authorized by the City Council.

2. *Collector Streets*

Collector streets will be assessed to the equivalent local street costs. All street-oversizing costs associated with collector streets will not be assessed. Street and curb and gutter improvements for collector streets will normally be assessed by the Adjusted Front Foot method, however other methods may be utilized if conditions warrant it.

3. *Reconstructions*

All residential street reconstructions shall be 50% assessed. Street reconstruction improvements in Commercial, Industrial, and Commercial Business Districts shall be assessed 100% of the total project costs or determined on a project-by-project basis.

4. *Gravel Streets*

Upgrading an existing gravel street by adding pavement and/or curb and gutter shall be assessed 50%, including the costs to replace the existing gravel road base. The City Council may elect to revise the assessable areas to establish additional assessment credits for rural collector roads that have little or no direct driveway access.

5. *Overlay, Seal Coats*

Bituminous overlay projects, bituminous seal coats, patching, crack sealing, and filling potholes will not be assessed when completed as part of the street system's "life cycle" maintenance activities.

B. SIDEWALKS AND TRAILS

Sidewalk and trail assessments are levied over a 10-year period, unless constructed and assessed in conjunction with street improvements. In the latter instance, sidewalk and trail assessments are levied over a 15-year period.

1. *New Construction*

New sidewalks installed adjacent to collector or arterial streets will not be assessed. New sidewalks installed adjacent to local streets will be assessed 100% to the abutting properties.

2. *Reconstruction*

Replacement sidewalks adjacent to local streets will be assessed 50% to the abutting property owner and 50% City funded. Sidewalks that are replaced next to collector or arterial streets will not be assessed.

3. *Trails*

Bituminous walkways or bicycle trails to be installed as part of the City Comprehensive Plan will not be assessed, but rather funded 100% by the City. Bituminous walkways or bicycle trails requested by abutting properties will be assessed 100%. Trail reconstruction improvements will be 100% City funded.

C. STORM SEWER IMPROVEMENTS

Storm sewer assessments shall normally be by the "area" method unless assessed together with street improvements, and are levied over a 15-year period.

1. New Storm Sewer Construction

New storm sewer installed in conjunction with new street construction where no storm sewer previously existed will be assessed 50% and be included in the street assessment to benefiting properties. If the facilities are oversized to accommodate drainage from areas outside the assessment area, the City will pay for the oversizing.

2. Replacement of Storm Sewers

Any replacement costs or reconstruction of existing storm sewers in conjunction with street reconstruction projects will be assessed as part of the street improvements. Stand alone storm sewer replacement costs will not be assessed but rather funded 100% as City costs, unless the improvements are being completed at the request of the benefiting properties to enhance drainage to private property.

D. SANITARY SEWER ASSESSMENTS

Assessments for sanitary sewer shall be based upon the cost of construction of 8-inch mains. Oversizing costs due to larger mains and larger appurtenances and/or extra depths required to service future development, and major trunk sewers or interceptors will not be assessed and will be "City costs". Normally, sanitary sewers will be assessed using the per lot method. Sanitary sewer system assessments are levied over a 15-year period.

The replacement of existing sewers will not be assessed, but rather paid for 100% by the City, using either the Sanitary Sewer Enterprise Fund or other funding sources identified by the City Council.

1. *Interceptor Sewer System*

The Metropolitan Council Environmental Services (MCES) is responsible for the construction of the interceptor sewer system and for the wastewater treatment facility to treat the sewage generated in the City of Victoria.

A Sewer Availability Charge (SAC) is determined by the MCES for each unit connected to the sanitary sewer system. The current charge per residential equivalent unit (REC) is collected, in full, by the City at the time of connection or the issuance of the building permit. The City collects this charge and passes this fee on to MCES.

2. *Trunk Sanitary Sewer System*

The Trunk Sanitary Sewer System is constructed to serve the entire community or a larger service area and therefore is deemed to be of community-wide benefit. Trunk sanitary sewers, lift stations, and other trunk sewer system facilities shall be financed by a core facility charge to be paid at the time of connection to the City system.

Core facility charges on units existing at the time of construction may be paid in not more than 15 annual installments of principal plus interest on the unpaid principal balance at the rate of eight percent per annum or at a rate otherwise set by the City Council. Core facility charges on units built after the sewer construction should be paid in full at the time the building permit is issued.

3. *Lateral Sanitary Sewer System*

The costs for lateral sanitary sewers shall be fully assessed (100%) to the benefiting properties. Commercial, industrial and multiple land uses and undeveloped lands are converted into residential units for assessment purposes. Any building unit which is served directly by an interceptor or trunk sewer and therefore requires no lateral sewer, is levied a lateral benefit assessment which is equal to the Sewer Lateral Benefit Charge as set in the latest adopted City Fee Schedule.

E. WATERMAIN ASSESSMENTS

Assessments for new water mains shall be based upon the cost of construction of 8-inch mains. Oversizing costs due to larger mains and larger appurtenances will not be assessed and will be "City costs". Normally, water mains will be assessed using the per lot method. Water system assessments are levied over a 15-year period.

The replacement of existing water mains will not be assessed but rather paid for 100% by the City using either the Water Enterprise Fund or other funding sources identified by the City Council. Individual services installed to specific properties will be fully assessed directly to the benefited property.

1. Trunk Water Mains, Supply, Storage, and Treatment Facilities

The Trunk Water System Facilities are constructed to serve the entire community or a larger service area and therefore deemed to be of community-wide benefit. Trunk water mains, pump stations, wells, storage tanks, and treatment facilities shall be financed by a core facility charge to be paid at the time of connection to the City system.

Core facility charges on units existing at the time of construction may be paid in not more than 15 annual installments of principal plus interest on the unpaid principal balance at the rate of eight percent per annum or at a rate otherwise set by the City Council. Core facility charges on units built after the water main construction should be paid in full at the time the building permit is issued. For new water main, core facility charges may also be added into the overall project costs and assessed.

2. Lateral Water Mains

The costs for lateral water mains shall be fully assessed (100%) to the benefiting properties. Commercial, industrial and multiple land uses, and undeveloped lands are converted into residential units for assessment purposes. Any building unit which is served directly by a trunk water main and therefore requires no lateral water main, is levied a lateral benefit assessment which is equal to the Watermain Lateral Benefit Charge as set in the latest adopted City Fee Schedule.

F. 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 and included in the assessment calculations.

G. 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.

H. TRANSPORTATION IMPROVEMENTS

All costs associated with improvements constructed, such as widening of a roadway for turn lanes, additional driving lanes, diagonal parking, and traffic signalization shall be assessed 100 % to the benefiting properties in commercial, industrial, and institutional zoned areas.