

#### **MEMORANDUM**

DATE: May 18, 2020

To: Honorable Mayor & City Council

CC: Dave Bennett, Director of Public Works/City Engineer; Monte Nelson, Police Chief; Mitzi Baker,

Community Development Director; Deb Little, City Clerk; Michelle Mahowald, Communications & Human Resources Director; Teresa Jensen, Director of Library and Information Technology

Resources; Chris Hood, City Attorney

From: Ben Martig, City Administrator

RE: "Supplemental Agenda Background Memo" for May 19, 2020 No. 1.

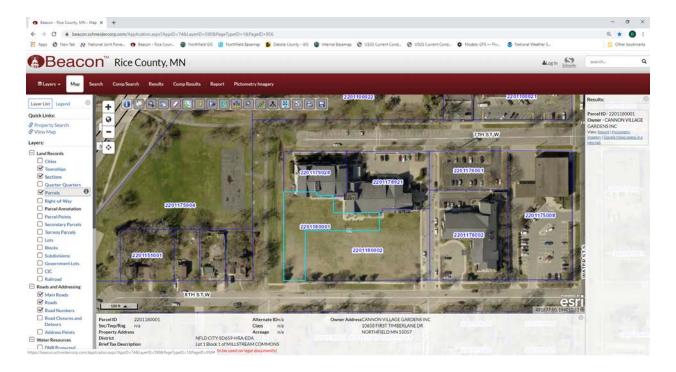
#### **Summary Report:**

The following is an update on agenda items as supplemental background agenda information made available for Tuesday, May 19, 2020.

#### Item 6. – Public Hearing on Assessment for the 2020 Mill and Overlay Project.

The City has received three objections related to assessments for this project (attached to this supplemental memo). Each objection is summarized below along with a staff recommendation.

- 300 Union Street First UCC. In 2012, the church was assessed 100% for the short side of their property for the Fourth Street and Union Street Project and they paid a \$27,110 special assessment at that time. The proposed assessment with this project is \$15,730, also being calculated as a short side assessment.
  - Staff Response First UCC at 300 Union Street is a Corner lot. Per Section 66-27 of City Code, for a corner lot with improvements being made along the longer frontage only, the assessment shall be ten percent of the abutting frontage with the city paying the assessment on the remaining 90 percent of the abutting frontage. This current improvement along Third Street is the long front and the assessment roll is incorrect and has it as short frontage. This assessment therefore is recommended for adjustment from \$15,730 to \$1,573. At the conclusion of the assessment hearing, a motion to amend the assessment accordingly is recommended.
- 2. Cannon Village Gardens Inc Lot 1 Block 1 Millstream Common, PID 2201180001. This property is shown below. It is directly south of the Village on the Cannon condominiums. Cannon Village Gardens Inc, is a non-profit that was gifted this property by the Friends of the Village of the Cannon. The owner now objects that this property assessment shouldn't follow the High-Density Residential Rate and should be along the lines of Small Education/Institution rate.



Staff Response – Although the owner has requested that this parcel be viewed as something similar to Small Education/Institutional based on the argument that the property is scheduled to become tax exempt, staff doesn't believe that this would be fair and reasonable nor uniform as to how other parcels of tax exempt property have been handled. Being tax exempt, exempts an organization from payment of certain taxes like property taxes. Howver, all tax exempt organizations owning property are nonetheless subject to pay special assessments for improvement projects that benefit such properties. Although the owner of the property may want this property currently for greenspace/gardens, the highest and best use of the property is High Density Residential. In addition, First UCC church is tax exempt as well, and they are paying the residential assessment rate of \$65/FF and that is because tax exempt organizations remain subject to paying improvement assessments. The proposed assessment for this parcel is at the high-density residential rate of \$57/FF. Staff is not recommendating any chages to this property's assessment. Staff recommends that the Council find the objection not well founded and adopt the assessment roll with respect to this property as currently proposed.

3. Carleton College Properties – Carleton College has objected to all of the proposed assessments for all properties proposed for assessment with this project. They have indicated that there is no benefit to the parcels from the project, the assessment isn't uniform and disproportionately burdens subject parcels, and that the assessment exceeds any increase in market value from the project.

Staff Response – Section 66-26 of City Code provides in part that an "overlay" project is assessable, Street repairs including but not limited to reconstruction, reclamation, and **overlays**, shall be assessed to benefited properties based upon a preliminary benefits appraisal. The City has further hired a professional appraiser who has studied that issues involved and prepaed a detailed report regarding the same. The appraiser has found that there are special benefits to the respective properties related to the overlay improvement. As for not being uniform and disproportioned, the College properties that exist in the neighborhood area are recommended from the appraiser to be consistent with typical single family development, which is uniform and

consistent with other properties proposed for assessment currently. As for the main campus parcel, where the appraiser has arrived at a benefit for the large campus area and then apportioned the assessment amount across the parcel by their area, is a uniform way to spread those assessments. The appraiser has made downward adjustments to the benefit amounts related to access to the main campus understanding that there is an access point off Highway 19 and parts of the property are in the floodplain area. Also, a property doesn't need to be directly adjacent to the street being improved to receive a benefit from an improvement project and therefore it is subject to assessment. As a result, staff is not recommendating any changes to the assessments. Staff recommends that the Council find the objection not well founded and adopt the assessment roll with respect to the properties as currently proposed.

Pursuant to state law, at this Council meeting or at any adjournment thereof the Council is required to hear and pass upon all objections to the proposed assessments. The Council may amend the proposed assessments as to any parcel and by resolution adopt the same as the special assessment against the lands named in the assessment roll.

In the event that the Council believes that the Council needs more information to pass upon an objection, the Council may consider any objection to the amount of a proposed assessment at an adjourned hearing upon further notice to the affected property owner. At the adjourned hearing the Council may hear further written or oral testimony on behalf of the objecting property owner and may consider further written or oral testimony from City staff as to the amount of the assessment. The Council shall prepare a record of the proceedings at the adjourned hearing and written findings as to the amount of the assessment. The amount of the assessment as finally determined by the council shall become a part of the adopted assessment roll.

No appeal may be taken as to the amount of any assessment adopted by the Council unless a written objection signed by the affected property owner is filed with the City Clerk prior to the assessment hearing or presented to the Mayor at the hearing. All objections to the assessments not received at the assessment hearing in the manner prescribed by law are waived, unless the failure to object at the assessment hearing is due to a reasonable cause.

In the event that an assessment is adopted by the Council, an owner may appeal an assessment to district court pursuant to section 429.081 by serving notice of the appeal upon the Mayor or City Clerk within 30 days after the adoption of the assessment.

In summary after public has provided input and testimony in the public hearing, Council should pass upon each of the objections. City staff recommends a motion to amend 300 Union Street - First UCC to an assessment amount of \$1,573. Council should then close the public hearing and move onto the adoption of the assessment resolution with the amended assessment roll.

# Carleton

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fregers@carleton.edu | 507.222.5411

May 14, 2020

Ms. Deb Little City Clerk, City of Northfield City Hall Northfield, MN. 55057

Re: Concerning Special Assessment for the 2020STRT – A45 Mill and Overlay Project.

Dear Ms. Little,

Carleton College appreciates the City's efforts and plans to restore the road surface and cracked curbs and sidewalks in the Northeast areas adjacent to the campus. After reviewing the Special Benefit Appraisal dated March 6, 2020 and the list of proposed assessments sent to the College we wish to comment at the hearing on May 19. Moreover, because we do not know where this process will end up, we are filing the attached notice of our official objection to the process and result. We look forward to working through a mutual understanding and agreement of how to best support this important work of the City.

We understand that the proposed assessment would raise a total of \$ 1,353,435 of which Carleton College is being asked to pay \$397,765 or 29% of the total assessments under this proposed action. This is purported to be the increase in market value of the College properties due to this street improvement. It is not clear to us how this project will demonstratively increase the current market value of any of the properties in the Benefit area, not just Carleton properties. Most challenging is the fact that the 'after' value, a portion of which is to be taken through this proposed assessment, is actually the current estimated market value before the project was initiated.

The College also questions the appraiser's choice of land area to include in calculating the benefit to the College. The 75 acres of campus includes multiple parcels that do not abut on the proposed areas for improvement. Moreover, major portions of this area of the campus are served by an entry from Highway 19 or Wall Street Road and some of the area is actually in a flood plain and undevelopable. The presumed "highest and best use" of the campus land is stated as residential development at a density of 4 units per acre. Whatever approach is used to assess the value before and after the proposed project, we believe it should be applied to a reasonably benefiting area of the campus and not to areas served by other roads nor to flood plain areas.

As a result of these issues we ask that the City reconsider this assessment methodology. Basing it on a presumed increase in property value is flawed in the case of a Mill and Overlay maintenance project. All of the concrete curb and gutter repairs are replacements for existing concrete curbs and gutters, not an improvement of circumstance.

Sincerely,

Frederick A. Rogers

Vice President and Treasurer

Encl: Carleton notice of objection

Carleton properties to be assessed

City's May 5, 2020 Notice of Assessment

# Carleton

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Minnesota 13:55:22 -05'00

FRED ROGERS. Vice President and Treasurer frogers@carleton.edu | 507.222.5411

May 14, 2020

Ms. Deb Little City Clerk, City of Northfield City Hall Northfield, MN. 55057

Re: Concerning Special Assessment for the 2020STRT – A45 Mill and Overlay Project.

Carleton College files the following statement:

Pursuant to Minnesota Statute 429.061, I am providing this letter of objection for filing. Carleton College hereby objects to the City's proposed assessment of the properties identified in the attached list, for the costs associated with the City's proposed street Mill and Overlay project. The formal bases for our objections are the following: there is no demonstrated benefit to the parcels from the project and the assessment is not uniform and therefore disproportionately burdens the subject parcels; the assessment exceeds any increase in the market value of the parcels resulting from the project; the assessment is for general, not special benefits, if any; and the City's notices dated May 5, 2020 do not comply with the requirements of Minnesota Statute 429.061.

Sincerely,

Frederick A. Rogers,

Vice President and Treasurer

Carleton College

# Carleton College Properties and Proposed Assessments May 5, 2020

	Assessment Rate
NE Mill & Overlay-Typical Single Family	\$65
NE Mill & Overlay-Small Educational/Insitutional	\$15
NE Mill & Overlay-Large Educational/Institutional	\$49
NE Mill & Overlay-CD-S Zoned Carleton College	\$70
7th & 8th Mill & Overlay - Typical Single Family	\$46
7th & 8th Mill & Overlay - Medium-Density Residential	\$37
7th & 8th Mill & Overlay - High-Density Residential	\$57
7th & 8th Mill & Overlay - Typical Commercial	\$31
Jefferson/Heritage Mill & Overlay- Typical Commercial	\$62
Jefferson/Heritage Mill & Overlay- Schilling Business Park Condo	\$82
Jefferson/Heritage Mill & Overlay- High-Density Residentia	\$60

The City's Assesment Policy calls for lots to be assessed according to their long footage and short footage. Short footage adjacent to an improvement is assessed 100% of the benefit amount set by the City Council. Long footage is only assessed 10%. The policy also includes frontage calculation formulas for odd shaped lots.

B = A D = 10% x C (rounded) (rounded) = Rate x (B + D)

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Parcel ID	Deed Holder	Zoning Type	Rate (\$)	Short Footage (F t)	Rounded Short Footage	Long Footage (Ft)	Rounded Long Footage Percentage	Asses	ssment
2231325001	CARLETON COLLEGE	College	pro-rata share					\$	10,630
2231350001	CARLETON COLLEGE	College	pro-rata share					\$	13,280
2231350002	CARLETON COLLEGE	College	pro-rata share					\$	800
2231350003	CARLETON COLLEGE	College	pro-rata share					\$	780
2231350004	CARLETON COLLEGE	College	pro-rata share					\$	830
2231350005	CARLETON COLLEGE	College	pro-rata share					\$	950
2231350006	CARLETON COLLEGE	College	pro-rata share					\$	650
2231350007	CARLETON COLLEGE	College	pro-rata share					\$	880
2231350008	CARLETON COLLEGE	College	pro-rata share				·	\$	830
2231350009	CARLETON COLLEGE	College	pro-rata share					\$	830
2231350048	CARLETON COLLEGE	Residential	65			94.99	9	\$	585
2231350049	CARLETON COLLEGE	Residential	65	69.99	70	0.00		\$	4,550
2231350050	CARLETON COLLEGE	Residential	65	79.99	80			\$	5,200
2231350056	CARLETON COLLEGE	Residential	65	125.49	125			\$	8,125
2231350062	CARLETON COLLEGE	College	70			409.95	41	\$	2,870
2231350064	CARLETON COLLEGE	Residential	65	65.99	66			\$	4,290
2231350065	CARLETON COLLEGE	Residential	65		<u> </u>	114.99	11	\$	
2231350067	CARLETON COLLEGE	Residential	65	164,98	165		<u> </u>	\$	10,725
2231350068	CARLETON COLLEGE	College	pro-rata share					\$	4,010
2231350069	CARLETON COLLEGE	College	pro-rata share					\$	530
2231350070	CARLETON COLLEGE	College	pro-rata share					\$	430

#### Carleton College Properties and Proposed Assessments May 5, 2020

	Assessment Rate
NE Mill & Overlay-Typical Single Family	\$65
NE Mill & Overlay-Small Educational/Insitutional	\$15
NE Mill & Overlay-Large Educational/Institutional	\$49
NE Mill & Overlay-CD-S Zoned Carleton College	\$70
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CARLETON COLLEGE

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College

### NOTICE OF ASSESSMENT HEARING 2020STRT -A45 2020 MILL AND OVERLAY PROJECT

#### TO WHOM IT MAY CONCERN:

Notice is hereby given that the Northfield City Council will meet at 6:00 p.m. on May 19, 2020 at the Northfield City Hall Council Chambers to consider the proposed assessment for the 2020STRT – A45 2020 Mill and Overlay Project, the improvements of sanitary sewer, watermain, storm sewer, streets, sidewalks, and associated items, to serve various streets in the City of Northfield (the "Project").

The public is hereby notified that due to the COVID-19 Pandemic and declared State and local emergencies related thereto, this public assessment hearing will be held by telephone or other electronic means pursuant to Minnesota Statutes, Section 13D.021, and information regarding how you may participate and be heard prior to or during the scheduled assessment hearing is included below in this notice.

The following is the Project area proposed to be assessed:

- First Street College Street to Maple Street
- Second Street Washington Street to Oak Street
- Third Street Washington Street to Oak Street
- Fourth Street Nevada Street to Prairie Street
- Union Street First Street to Second Street
- College Street First Street to Third Street
- Winona Street First Street to Fourth Street
- Nevada Street First Street to Fourth Street
- Maple Street First Street to Fourth Street
- Elm Street Second Street to Fifth Street
- Oak Street Second Street to Fourth Street
- Heritage Drive TH 3 to Hidden Valley Apartments
- Jefferson Road Hidden Valley Road to Heritage Drive
- Seventh Street Water Street to West dead end
- Eight Street Water Street to Linden Street

The amount to be specially assessed against your particular lot, piece, or parcel of land is shown in the attachment to this notice. Such assessment is proposed to be payable in equal annual installments extending over a period of 10 years, the first of the installments to be payable on or before the first Monday in January 2021, and will bear interest at a rate that will be 2% over the interest rate of the bonds sold to finance the improvements. At the present time, the interest rate for this assessment roll is <u>estimated to be</u> 6% per annum from the date of the adoption of the assessment resolution. The first installment shall be added interest on the entire assessment from the date of the assessment resolution until December 31, 2021. To each subsequent installment when due shall be added interest for one year on all unpaid installments.

You may at any time prior to certification of the assessment to the county auditor, pay the entire assessment on such property, with interest accrued to the date of payment, to the City of Northfield Finance Department. No interest shall be charged if the entire assessment is paid within 30 days from the adoption of this assessment. You may at any

time thereafter, pay to the City of Northfield Finance Department the entire amount of the assessment remaining unpaid, with interest accrued to December 31 of the year in which such payment is made. Such payment must be made before November 15 or interest will be charged through December 31 of the succeeding year. If you decide not to prepay the assessment before the date given above the rate of interest that will apply is 6 percent per year. The right to partially prepay the assessment according to Ordinance No. 896 (Chapter 66) is available.

The proposed assessment roll is on file for public inspection at the City Clerk and City Engineer offices. The total amount of the proposed assessment is \$1,353,435.00. Written or oral objections will be considered at the meeting. No appeal to district court may be taken as to the amount of an assessment unless a written objection signed by the affected property owner is filed with the municipal clerk prior to the assessment hearing or presented to the presiding officer at the hearing. At such hearing or at any adjournment thereof the Council shall hear and pass upon all objections to the proposed assessment. The council may upon such notice consider any objection to the amount of a proposed individual assessment at an adjourned meeting upon such further notice to the affected property owners as it deems advisable.

During the Coronavirus COVID-19 Pandemic, in person public gathering and access to City Council meetings will be limited or not available to comply with the guidance of the Minnesota Department of Health (MDH) and Center for Disease Control (CDC) in response to the COVID-19 Pandemic. City Council meetings may be held by telephone or other electronic means per Minnesota State Statutes 13D.021, with attendance by one or all members being by telephone or electronic means. In addition, the Council Chambers has a limit of 10 in person participants, unless the presence of the public at the regular meeting location is not feasible due to the COVID-19 health pandemic/emergency declaration, pursuant to Minn. Stat. § 13D.021, subd. 1(3). If the physical presence of the public and/or elected officials is determined not feasible, it will be so noted on the City's official meeting notice list.

If you wish to appeal your assessment, no appeal to district court may be taken as to the amount of an assessment unless a written objection signed by the affected property owner is filed with the municipal clerk prior to the assessment hearing or presented to the presiding officer at the hearing.

To be heard prior to or at the assessment hearing and/or to file written objection the following alternate methods are available and must be used:

- Mail (must be received by the City Clerk prior to or on May 19, 2020) a letter containing your comments, input, testimony and/or written objection to:
  - City Clerk Deb Little, City of Northfield, 801 Washington Str., Northfield, MN 55057
- Attend in person via electronic means because the meeting is being held online. To do so, prior to the start of the Council meeting on May 19, call in or connect via computer with the following GoToMeeting link to provide your oral comments, input, or testimony (Note: written objections must be received by the City Clerk prior to or on May 19, 2020 to be valid):

You can also dial in using your phone. United States: +1 (571) 317-3122

If you desire to make oral comments to the City Council during the assessment hearing on May 19, 2020, please contact City Clerk Deb Little via e-mail at <a href="mailto:deb.little@ci.northfield.mn.us">deb.little@ci.northfield.mn.us</a> no later than 5:00 pm to notify the City of the same so that arrangements can be made for your participation at the City Council assessment hearing on May 19. You will be called on by the presiding officer when it is your turn to speak, when called upon please state your name and address. An oral objection must also include a written objection filed with the City Clerk prior to or during the assessment hearing on May 19, 2020 in order to be valid. During the hearing, please mute your phone until the presiding officer calls on you. The City advises due to logistical issues of not having an in person meeting, that persons seeking to file a written objection do so with the City Clerk as specified herein prior to May 19, 2020.

- Send an email to the City Clerk Deb Little via e-mail at deb.little@ci.northfield.mn.us by 5:00 pm on May 19, 2020 to provide your comments, input, testimony and/or written objection (written objections must be received by the City Clerk prior to or on May 19, 2020 to be valid). Please copy Sean Simonson, Engineering Division Manager via email at sean.simonson@ci.northfield.mn.us on your email to the City Clerk noting public hearing comment in the subject line and type your comment in the body of the email and/or attach a document to the email, including any written objection and supporting documentation for any objection.
- <u>eComment</u> Residents can comment on agenda items by using the eComment (electronic comment) system. Once the City Council agenda is published, the eComment link will be active. Residents can review agenda item details, indicate their position on an item and leave feedback by clicking on the eComment tab on the City Council meetings page: <a href="https://northfield.legistar.com/Calendar.aspx">https://northfield.legistar.com/Calendar.aspx</a>. eComments are part of the meeting record. eComments will only be received until 4 pm on May 19, 2020.
- All comments or letters received will be part of the public record.

You are also able to watch a livestream of the City Council meeting while in progress on the City Council meetings page: <a href="https://northfield.legistar.com/Calendar.aspx">https://northfield.legistar.com/Calendar.aspx</a>. Note that the Livestream does not allow you to participate in the meeting. If you desire to provide your comments, input, testimony and/or written objection (written objections must be received by the City Clerk prior to or on May 19, 2020 to be valid), you must use one of the participation methods specified above. Videos of the meetings are available on this page the day following the meeting and are typically posted by noon.

Under Minn. Stat. §§ 435.193 to 435.195 and city Ordinance No. 896 (Chapter 66), the council may, in its discretion, defer the payment of this special assessment for any homestead property owned by a person 65 years of age or older, one retired by virtue of a permanent and total disability, or a member of the National Guard or other reserves ordered to active military service for whom it would be a hardship to make the payments. When deferment of the special assessment has been granted and is terminated for any reason provided in that law and Ordinance, all amounts accumulated plus applicable interest become due. Any assessed property owner meeting the requirements of this law and Ordinance No. 896 (Chapter 66), may, within 30 days of the confirmation of the

assessment, apply to the city clerk for the prescribed form for such deferral of payment of this special assessment on his/her property.

An owner may appeal an assessment to district court pursuant to Minn. Stat. § 429.081 by serving notice of the appeal upon the mayor or clerk of the city within 30 days after the adoption of the assessment and filing such notice with the district court within ten days after service upon the mayor or clerk.

For questions, please call 507.645.3020.

City Clerk, Deb Little

Publish on April 29, 2020

Deb Little / 2020.0518

Minnesota 09:11:47 -05'00'

From:

wik@a.com

To:

Deb Little; Sean Simonson

Cc:

Andrea Pegram; Fred Rogers; Nalani MCutcheon

Subject:

Public Hearing Comment

Date: Attachments: Saturday, May 16, 2020 11:28:31 AM First UCC Assessment Calculation.pdf

CAUTION: This email originated from outside of the organization.

This e-mail is our formal objection to the assessment to **First United Church of Christ,** 300 Union Street, Northfield MN for the 2020 Mill and Overlay Project.

In 2012 the church was assessed 100% of the calculated cost for the Fourth Street Improvements. First UCC paid 100% (\$27,110) of the assessment for this project. Because we paid the full assessment we now believe we should only pay 10% of the assessment for the Third Street Project. We are basing our objection on our understanding that for a corner lot any assessment for work on the Third Street Project should be charged to the owner at 10% of the assessment cost. Therefore we believe First United Church of Christ should pay \$1,573 for the Third Street Project rather than the \$15,730 it was assessed.

First United Church of Christ Wes Kinstad, Trustee

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			NE Mill & Overlay-Typical Single Family	single Family		\$65	2
			NE Mill & Overlay-Small Educational/Insitutional	lucational/Insitutiona		\$15	2
			NE Mill & Overlay-Large Educational/Institutional	ducational/Institution	al	\$49	6
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			7th & 8th Mill & Overlay - Typical Single Family	ypical Single Family		\$46	<sub>o</sub>
			7th & 8th Mill & Overlay - Medium-Density Residential	Aedium-Density Resid	dential	\$37	2
			7th & 8th Mill & Overlay - High-Density Residential	ligh-Density Residen	tial	\$57	7
			7th & 8th Mill & Overlay - Typical Commercial	ypical Commercial		\$31	1
The City's A	The City's Assesment Policy calls for lots to be assessed according to their long	ng to their long	Jefferson/Heritage Mill & Overlay- Typical Commercial	verlay- Typical Comr	nercial	\$62	2
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Red. 5/18/2020

May 17, 2020

City of Northfield

Attn: Deb Little, City Clerk

RE: Appeal Statement for Assessment Hearing on 2020STRT-A45, 2020 Mill and Overlay Project

This appeal statement is on behalf of Cannon Village Gardens Inc, a fully qualified MN 501c(3) non-profit, on Parcel ID: 2201180001, with property frontage on 8<sup>th</sup> Street South, Northfield, MN.

City of Northfield,

Cannon Village Gardens, Inc, a MN non-profit wishes to appeal the classification Zoning Type for it's property, currently listed as "High-Density Residential" to a classification more representative of its actual use-type.

On November 14<sup>th</sup>, 2019, Cannon Village Gardens was gifted this parcel by the Friends of Village on the Cannon (FVOC), as part of the real estate transaction, whereby the bulk of the green space (bound by Spring Street and Linden Street on the East and West, respectively, and 7<sup>th</sup> and 8<sup>th</sup> Street on the North and South, respectively) owned by FVOC was sold to Millstream Commons. Attachment 3 shows the details.

The purpose of Cannon Village Gardens, Inc. (CVG), as found in the Bylaws (attachment 2), paraphrasing, is to build a garden that is 100% available to the Public.

As you can see from the sketches in Attachment 3, and our Mission and Purpose in Attachment 2, we do not endeavor to build anything Residential, nor could the space accommodate such type of building.

This past week, working with Paul Knutson, Rice County Assessor, he determined that our Application for Tax Exempt status (attachment 1) was valid and he confirmed via telephone with me personally on Wednesday, May 13<sup>th</sup>, that he would be granting our Real Estate Tax Exemption. I have not received that notice yet, but do expect it very soon, and will be forwarding that exemption certificate to be part of the record of this appeal.

Based on the attachments and CVG's status of a MN Non-Profit, and the County's designation of the Property as one of a Public Charity, the current Zoning Type of "High-Density Residential" and rate of \$57/Rounded Short Foot is not correct.

In review of all the various Zoning Types found in the Assessment Roll for this Mill and Overlay Project, the most applicable Zoning Type as listed on the Assessment Roll would be the Small Education/ Institutional rate (\$15/Rounded Short Foot). If there is another more applicable "type" that is not listed, CVG would be amenable to that classification as long as it has a low assessment rate associated with it.

If there are any questions or requests for further information, please feel free to contact myself, Board of Directors Chair for CVG, John Sinning @ 612-499-0397

Sincerely,

John Sinning

Cannon Village Garden Inc Chair, Board of Directors

612-499-0397

#### **Documentation attached:**

Attachment 1: Cannon Village Gardens Rice Cnty Application

Pages 1-2 – Institution of Purely Public Charity Property Tax Exemption Application

Pages 3-5 – Articles of Incorporation for the State of MN

Pages 6-7 – Letter of Determination from the U.S. IRS granting Tax Exempt status

Pages 8-11 - Copies of IRS documentation for filing of 990-N

Attachment 2: Bylaws of the Cannon Village Gardens

**Attachment 3**: Sketches of the parcel showing location within the boundaries of Village on the Cannon and the future building of Millstream Commons

Office Use Only			Approved	CR-IPP		
ne of organization essor's signature		ssessment year ate	Denied			
operty Tax Ex	urely Public C  kemption Appl before you complete this	ication	phing for exemption	as an institution of nurely		
lic charity, fill out Form C	CR-PTE, Application for Pro	perty Tax Exemption.	plying for exemption.			
Name of Organization	d by all applicants ardens, Inc. (CVG)	Date Propo Nov 14, 2	erty Acquired by Organi 2019			
Representative or Ow John Sinning Mailing Address of Or 10658 First Tim City Northfield  Are you claiming exer	ner Name	Title Chair, Bo	ard of Directors	Date of Application May 7, 2020		
Mailing Address of Or 10658 First Tim						
City Northfield		State MN	Zip Code 55057	County rice		
Property Address of F No property addre	Property Address of Property for Which Exemption is Sought No property address. between 7th and 8th street, and west of Spring Street, Northfield, MN 55057  City State Zip Code County					
Northfield		MN	55057	Rice		
Lot 1, Block 1, Mil	Legal Description of Property (attach additional sheets if necessary)  Lot 1, Block 1, Millstream Commons, Northfield, MN 55057  Parcel ID Number 22.01.1.80.001					
	Property en - see attached Bylaws e Property (give percentage c		ose			
Are these uses direc	Are these uses directly related to the mission of the organization?			Yes No		
How is the property (	How is the property used to acheive or further the organization's mission? see attached Bylaws for Mission and Purpose					
Is the purpose to be	helpful to others without exp	ectation of material rewar	rd?	Yes No		
List donations, gifts,	or government grants receive	ed last year:				
B Donations:	9267.50					
Donations:  Gifts (Monetary Valu Government Grants:	e): <u>0</u>					
Government Grants:	0					

If you do not receive any donations, gifts, or government grants, please describe how this organization is supported.

Chariti

Do you provide your goods or services for reduce	ed or no cost?		Yes	No		
If yes, provide an example: there will be no fees to visit the garden						
If any of the recipients pay market value for your	r services, explain:					
Are any of the organization's profits (including d	onations, gifts, or income) distrib	uted to private interests?	Yes	No		
Are the beneficiaries of the charity restricted to	any group of persons?		Yes	■ No		
If yes, explain the reason for restriction:						
Upon dissolution, are dividends or assets made	available to private interests?		Yes	■ No		
Signature of Owner or Authorized Representations below, I certify that the above in owner of the property or authorized representations being claimed.	formation is true and correct	to the best of my know nat owns the property t	rledge, and for which e	I I am the exemption is		
Signature of Owner/	Phone 612-499-0397	Date Max	r 12,	2020		

-

# Office of the Minnesota Secretary of State Certificate of Incorporation

I, Steve Simon, Secretary of State of Minnesota, do certify that: The following business entity has duly complied with the relevant provisions of Minnesota Statutes listed below, and is formed or authorized to do business in Minnesota on and after this date with all the powers, rights and privileges, and subject to the limitations, duties and restrictions, set forth in that chapter.

The business entity is now legally registered under the laws of Minnesota.

Name:

Cannon Village Gardens, Inc.

File Number:

837390200022

Minnesota Statutes, Chapter:

317A

This certificate has been issued on:

08/19/2015



Oteve Pinn Steve Simon

Secretary of State State of Minnesota

# Office of the Minnesota Secretary of State

Minnesota Nonprofit Corporation/Articles of Incorporation

Minnesota Statutes, Chapter 317A

The individual(s) listed below who is (are each) 18 years of age or older, hereby adopt(s) the following Articles of Incorporation:



ARTICLE 1 - CORPORATE NAME:

Cannon Village Gardens, Inc.

ARTICLE 2 - REGISTERED OFFICE AND AGENT(S), IF ANY AT THAT OFFICE:

Name

Address:

301 West 7th Street Unit 2-303 Northfield MN 55057 2480 USA

ARTICLE 3 - INCORPORATOR(S):

Name:

Address:

Robin L Reid

30150 Cannon River Blvd Randolph MN 55065

Timothy W Gamble

301 West 7th Street Unit 2-303 Northfield MN

55057

**DURATION: PERPETUAL** 

If you submit an attachment, it will be incorporated into this document. If the attachment conflicts with the information specifically set forth in this document, this document supersedes the data referenced in the attachment.

By typing my name, I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

SIGNED BY: Robin L Reid

MAILING ADDRESS: None Provided

EMAIL FOR OFFICIAL NOTICES: CannonVillageGardens@gmail.com



### Work Item 837390200022 Original File Number 837390200022

STATE OF MINNESOTA
OFFICE OF THE SECRETARY OF STATE
FILED
08/19/2015 11:59 PM

Steve Simon Secretary of State

Oteve Vimm

INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

DEC 03 2015

CANNON VILLAGE GARDENS INC 301 WEST 7TH STREET NORTHFIELD, MN 55057-2474 Employer Identification Number: 47-4832568 DLN: 26053731003095 Contact Person: CUSTOMER SERVICE ID# 31954 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 509(a)(2) Form 990/990-EZ/990-N Required: Effective Date of Exemption: August 19, 2015 Contribution Deductibility: Addendum Applies:

#### Dear Applicant:

· · · • · ·

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5436

Sincerely,

Jeffrey I. Cooper

Director, Exempt Organizations

Rulings and Agreements

Form	990	-N

#### **Electronic Notice (e-Postcard)**

OMB No. 1545-2085

Department of the Treasury Internal Revenue Service for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2019

Open to Public Inspection

A For the 2019 Calendar year, or tax year beginning 2019-01-01 and ending 2019-12-31

B Check if available

Terminated for Business

Gross receipts are normally \$50,000 or less

C Name of Organization: CANNON VILLAGE GARDENS INC

10658 FIRST TIMBERLANE DR, NORTHFIELD, MN, US 55057

Number <u>47-4832568</u>

**D** Employee Identification

E Website:

F Name of Principal Officer: John E Sinning

10658 FIRST TIMBERLANE DR. NORTHFIELD, MN, US, 55057

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form of its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filling via paper. You must file your Form 990-N (e-Postcard) electronically.

<u>Home</u> > <u>Tax Exempt Organization Search</u> > Cannon Village Gardens Inc.

**Back to Search Results** 

# Cannon Village Gardens Inc.

EIN: 47-4832568 | Northfield, MN, United States

> Other Names

# **Determination Letter 6**

A favorable determination letter is issued by the IRS if an organization meets the requirements for tax-exempt status under the Code section the organization applied.

**Determination Letter:** Determination Letter

### Publication 78 Data •

Organizations eligible to receive tax-deductible charitable contributions. Users may rely on this list in determining deductibility of their contributions.

On Publication 78 Data List: Yes

**Deductibility Code: PC** 

# Form 990-N (e-Postcard) o

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

> Tax Year 2018 Form 990-N (e-Postcard)

- > Tax Year 2017 Form 990-N (e-Postcard)
- > Tax Year 2016 Form 990-N (e-Postcard)
- > Tax Year 2015 Form 990-N (e-Postcard)

Page Last Reviewed or Updated: 6-Sept-2019



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About IRS	Taxpayer Bill of Rights	Respond to a Notice	Español	U.S. Treasury
Work at IRS	Taxpayer Advocate Service	Office of Appeals	中文	Treasury Inspector General for Tax
Help	Accessibility	Identity Theft Protection	한국어	Administration
Contact Your Local	•		Русский	USA.gov
Office	Civil Rights	Report Phishing		
Tax Stats, Facts & Figures	Freedom of Information Act	Tax Fraud & Abuse	Tiếng Việt	
	No Fear Act			
	Privacy Policy			

### BYLAWS OF THE CANNON VILLAGE GARDENS March 29, 2016

### ARTICLE I-NAME, MISSION AND PURPOSE

#### Section 1-Name

The name of the organization shall be Cannon Village Gardens (CVG). It shall be a non-profit organization incorporated under the laws of the State of Minnesota.

#### Section 2-Mission

The mission of CVG is to help develop, preserve and enhance the parks and grounds adjacent to and surrounding the Village on the Cannon Senior Community for present and future generations. These include a park on the Village's south side to be developed as a private park but open to the public, the grounds immediately surrounding Village on the Cannon, and Riverside Park, a city park located in Northfield, Minnesota along the Cannon River adjacent to Village on the Cannon.

#### Section 3-Purpose

To support and assist in the development of the park located immediately to the south of Village on the Cannon;

To encourage and help develop a cohesive union between the parks and the Village on the Cannon grounds;

To encourage educational development through park design and use by seniors and other community members;

To support, advise, and cooperate with the City of Northfield and other interested parties in the planning, development, programming, beautification, and maintenance of the park areas adjacent to Village on the Cannon and Riverside Park;

To encourage the use of these parks by the entire Northfield community;

To encourage and receive gifts and bequests in support of the purposes previously noted.

#### **ARTICLE II-MEMBERSHIP**

Section 1-Eligibility for membership

Membership shall be open to anyone who supports the mission and purpose statements, and has paid the requisite membership dues to CVG during the current or previous calendar year.

### BYLAWS OF THE CANNON VILLAGE GARDENS March 29, 2016

#### ARTICLE I-NAME, MISSION AND PURPOSE

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#### **ARTICLE III-MEMBERSHIP MEETINGS**

#### Section 1-Annual meetings

An annual meeting of the membership shall take place in the month of June each year, with the specific date, time, and location designated by the Board. At the annual meeting the membership may elect directors and officers, receive reports on the activities of the organization, and take such actions as recommended by the Board.

### Section 2-Special meetings

Special meetings of the membership may be called by the Chair, the Executive Committee, or a simple majority of the Board of Directors. A petition signed by twenty-five percent of members may also call a special meeting.

#### Section 3-Notice of meetings

Notice of each meeting shall be given to members not less than two weeks prior to the meeting.

#### Section 4-Quorum

The members present at any properly announced meeting shall constitute a quorum. A simple majority of the directors currently holding office must be present in order to conduct business.

### Section 5-Voting

All issues to be voted on shall be decided by a simple majority of those present at the meeting in which the vote takes place.

#### ARTICLE IV-BOARD OF DIRECTORS

#### Section 1-Board role and size

The Board is responsible for overall policy and direction of the organization. The Board shall have no fewer than four members and no more than ten members.

#### Section 2-Terms

All Board members shall serve two-year terms and are eligible for re-election.

#### Section 3-Meetings and notice

The Board shall meet at least quarterly, at an agreed upon time and place. An official Board meeting requires that each Board member have notice at least two weeks in advance. Other members are welcome to attend. A simple majority of the directors currently holding office must be present in order to conduct business.

#### Section 4-Special meetings

If Board action is required when two weeks' notice is impossible: 1) The Chair or Executive Committee may, with the telephone or email approval of a majority of Board members, call a

special meeting. Email notice of the meeting shall be sent to all Board members. Or 2) Action may be taken by email with the approval of a two-thirds majority of Board members.

#### Section 5-Board elections

New directors and current directors shall be elected or re-elected at the annual meeting. Directors will be elected by a simple majority of votes cast at the annual meeting.

#### Section 6-Election procedures

The Nominating Committee shall present at the annual meeting a slate of prospective officers and Board members representing the organization's diverse constituency. During the calendar month preceding the month of the annual meeting, any member can present a name(s) for consideration to the Nominating Committee.

#### Section 7-Officers and Duties

There shall be four officers of the Board: Chair, Vice-Chair, Secretary, and Treasurer. Their duties are as follows:

The Chair shall convene regularly scheduled Board meetings or special meetings as needed, shall preside or arrange for other members of the Executive Committee to preside at each meeting in the following order: Vice-Chair, Secretary, Treasurer.

The Vice-Chair shall chair committees on special subjects as designated by the Board.

The Secretary shall be responsible for keeping records of Board actions, including overseeing the taking of minutes at all meetings, distributing copies of minutes to Board members, and assuring that organizational records are maintained.

The Treasurer shall maintain financial Information, assist in the preparation of the budget, help develop fund raising plans, and make a report at each Board meeting.

The four officers serve as members of the Executive Committee. Except for the power to amend the Articles of Incorporation and the Bylaws, the Executive Committee shall have all the powers and authority of the Board of Directors when needed, but the Executive Committee in general is subject to the direction and control of the full Board.

#### Section 8-Vacancies

When a vacancy on the Board exists mid-term, the Nominating Committee shall recommend a candidate for the Board to approve and appoint to serve until the next annual meeting.

#### Section 9-Resignation, termination and absences

Resignation from the Board must be received in writing by the Secretary. By a vote of the Board, a director may be terminated from the Board.

#### **ARTICLE V-STANDING COMMITTEES**

Section I -Membership and representation to the Board Standing committee members are appointed by the Board from the membership. The standing committees are as follows:

Executive Committee: The Executive Committee shall be composed of the four officers of the Board.

Nominating Committee: The Nominating Committee shall be composed of no more than three members.

Fundraising Committee.

Landscape Committee.

#### ARTICLE VI-AMENDMENTS

These Bylaws may be amended when necessary by two-thirds majority of the Board of Directors. Proposed amendments must be submitted to the Secretary to be sent out with the regular Board announcements. Bylaw amendments shall be reported at the next annual meeting.

#### **CERTIFICATION**

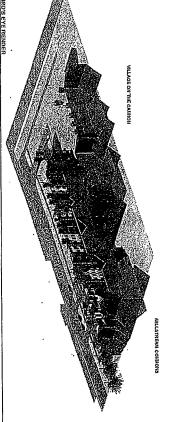
These Bylaws as amended were approved at a meeting of the Board of Directors by a unanimous vote on March 29, 2016.

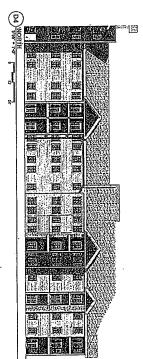
Attest:		
Carolyn Jennings Secretary	Date	

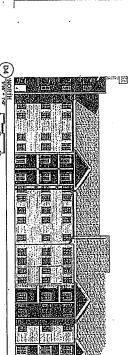
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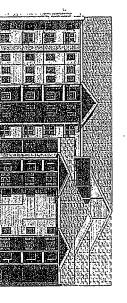
SUBJECT TO CHANGE

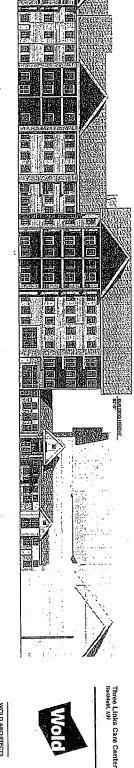






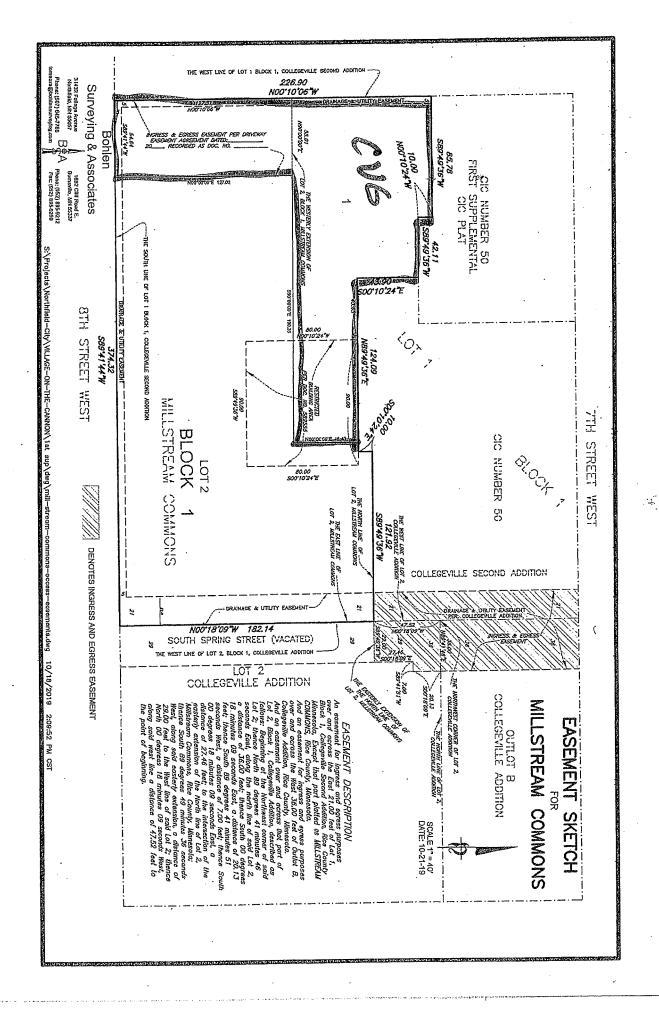


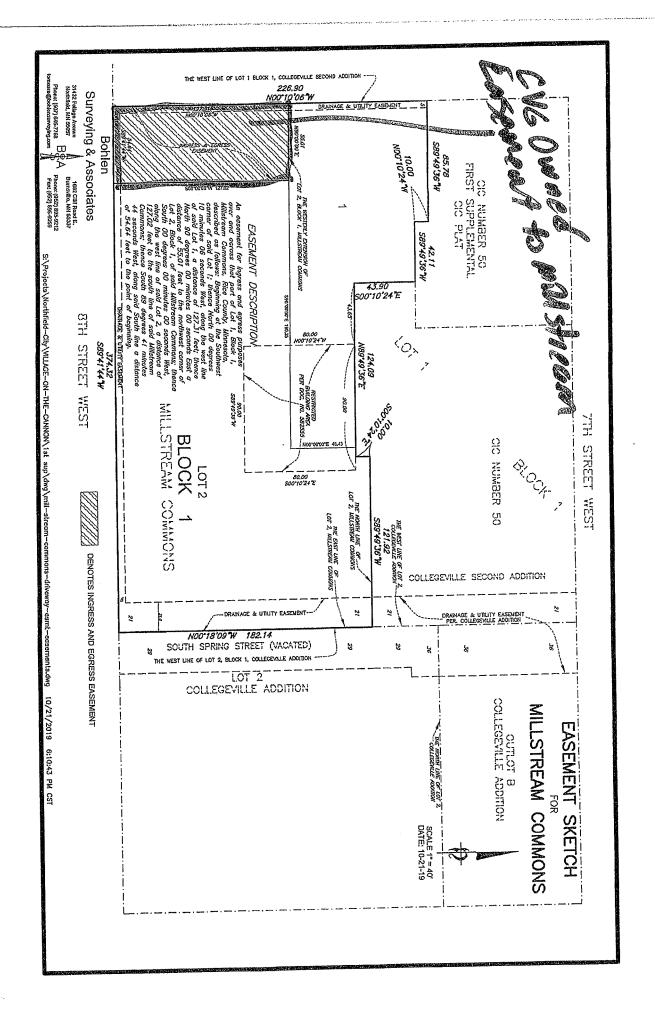




AND ENGINEERS
JILLEAN SAGE SAGE VAND AND ENGINEERS etilesen | (1) 137779

Milistream
Commons
Independent Living
Development





UNDERGROUND A GARAGE ACCESS NZ. 8TH STREET WEST 6 7 5 9 PREDEVELOPMENT PACKAGE NOT FOR CONSTRUCTION SITE DEVELOPMENT PLAN Milistream
Commons
Independent Living
Development A1.001 Three Links Care Center WOLD ARCHITECTS
AND ENGINEERS
WALLIAM LANGESTS
WALLIAM LANGESTS

Schedule B