

CHAPTER 430

LAND FOR STREETS AND PARKS; ELWELL LAW

430.07 Method of improvements;
assessments.

430.102 Pedestrian mall annual costs; annual
improvement assessments.

430.07 METHOD OF IMPROVEMENTS; ASSESSMENTS.

[For text of subds 1 to 4, see M.S.1988]

Subd. 5. Mistaken estimates. If, in proceedings under this chapter, the actual cost of the improvement of a street, park, or parkway is less than the estimated cost adopted by the city council, the council shall cancel and annul the assessments made in the proceedings to a total amount that does not exceed the fractional part of the total amount of the excess of estimated cost over the actual cost equivalent to the fraction obtained by dividing the total amount of the assessments by the total amount of the estimated cost.

If the assessments in a proceeding have not been entirely collected, or if the city council considers that assessments cannot be fully collected, the council may direct the city comptroller to keep in the fund in the proceeding an amount the city council thinks will cover the deficiencies in the collection of the assessments. The city council shall direct that the rest of the excess of estimated cost must be disposed of in the following manner. The city council shall direct the city comptroller to certify the amount of this balance to the county auditor. The auditor shall deduct the amount from the first installment of the assessment to be collected after the receipt of the certificate. This deduction must be made from the assessment against each piece or parcel of property in the proportion that the excess, as certified by the city comptroller, bears to the total of the installment of the assessment. If the balance as certified exceeds one installment, it must be deducted from succeeding installments until it is fully deducted. Alternatively, the city council may direct that the city comptroller's certification of the excess be accompanied by a request that the excess be applied to reduce all unpaid installments in proportion to the amount of such unpaid installments. In that case, the assessment rolls shall be recomputed by reducing the amount of the original assessment against each piece or parcel of property in the proportion that the excess, as certified by the city comptroller, bears to the total original assessment. The balance for each piece or parcel of property, after deduction of principal installments previously paid or in the process of collection, shall then be divided into equal annual installments of principal or equal annual installments of principal and interest, whichever method was used for the original assessments. The same rate of interest and collection period shall apply to the new installments as was provided for the original assessment.

If the assessment against a piece or parcel of property has been paid in full, and the amount to be refunded does not exceed \$1, the city council may deposit the amount of the potential refund in the city's permanent improvement fund or bond redemption fund.

If the amount to be refunded exceeds \$1, but does not exceed \$20, the city comptroller shall mail to the current owner of the property a notice stating that the refund is available. The notice must be mailed within 60 days after the city council determines the actual cost of the improvement.

If the amount to be refunded exceeds \$20 the following notice procedure must be followed. The city comptroller shall mail to the person who owned the property when the assessment was paid, at the person's last known address, a notice stating that the refund is available. The notice must be mailed within 60 days after the city council determines the actual cost of the improvement. If a response is not received from the owner within ten days of the date of mailing, a second notice must be mailed. If the refund is not claimed by the person who owned the property when the assessment was

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paid within 30 days of the date of mailing the last required notice, the city council may deposit the amount of the potential refund in the city's permanent improvement fund or bond redemption fund.

[For text of subds 6 and 7, see M.S.1988]

History: 1989 c 115 s 5

430.102 PEDESTRIAN MALL ANNUAL COSTS; ANNUAL IMPROVEMENT ASSESSMENTS.

[For text of subd 1, see M.S.1988]

Subd. 2. **Council approval; special tax levy limitation.** The council shall receive and consider the estimate required in subdivision 1 and the items of cost after notice and hearing before it or its appropriate committee as it considers necessary or expedient, and shall approve the estimate, with necessary amendments. The amounts of each item of cost estimated are then appropriated to operate, maintain, and improve the pedestrian mall during the next fiscal year. The amount of the special tax to be charged under subdivision 1, clause (3), must not, however, exceed 50 cents per \$100 of net tax capacity of taxable property in the district. The council shall make any necessary adjustment in costs of operating and maintaining the district to keep the amount of the tax within this limitation.

[For text of subds 3 to 5, see M.S.1988]

History: 1989 c 329 art 13 s 20