

MEMO

TO: Sunfish Lake Mayor and Councilmembers
FROM: Timothy J. Kuntz, City Attorney
DATE:
RE: Resolution Setting Not-to-Exceed Tax Levy for Collection in the Year 2023;
September 6, 2022 Council Meeting; Agenda Item 8a

Section 1. Background. All cities must adopt and file with the County a proposed “not-to-exceed” tax levy on or before September 30, 2022.

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, 2022 at, or later than 6:00 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, 2022.

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

On or before September 30, 2022:

- At the September 6, 2022, 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, 2022, and must

start at, or after 6:00 p.m. The time and place of the public input meeting must be included in the September 6, 2022, Council meeting minutes, but newspaper publication of the minutes is not required. The date for the future meeting could be the regularly scheduled December 6, 2022, 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 6, 2022, 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, 2022, to November 24, 2022:

- Dakota County Auditor prepares and sends parcels specific notices.

From November 25, 2022, to December 28, 2022:

- City holds meeting on December 6, 2022, at 7:00 p.m. to discuss the budget and property tax levy and, before a final determination, allows public input.

On or before December 28, 2022:

- Following adoption of the budget at the December 6, 2022 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 6, 2022, 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 2023.
2. Set the regular meeting date of December 6, 2022 as the date at which public input will be taken.
3. Set the regular meeting date of December 6, 2022 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 2023 Budget and Tax Levy on the City website and at First Calvary Baptist Church on or before September 30, 2022 for the December 6, 2022 meeting.

**NOTICE OF MEETING TO CONSIDER BUDGET AND TAX LEVY FOR
THE CITY OF SUNFISH LAKE, MINNESOTA FOR YEAR 2023**

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 2023 at the regularly scheduled City Council meeting on **December 6, 2022, at 7:00 p.m.**

Zoom Meeting Instructions for the December 6, 2022 Sunfish Lake Council Meeting:

Join the Zoom Meeting via the following Zoom link:

<https://wsbeng.zoom.us/j/92826655195>

OR

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

The Meeting ID # for the December 6, 2022 meeting is: **928 2665 5195**

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 2023. At the meeting the Council will consider the following:

- 1.) Discuss the proposed budget and property tax levy for 2023.
- 2.) Receive public comment on the proposed budget and property tax levy for 2023.
- 3.) Determine and approve the final budget and property tax levy for 2023.

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

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

RESOLUTION NO. 22-_____

**RESOLUTION SETTING NOT-TO-EXCEED
TAX LEVY FOR COLLECTION IN THE YEAR 2023**

WHEREAS, State law requires that prior to September 30, 2022, the City of Sunfish Lake set a not-to-exceed tax levy for collection in the year 2023.

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 2023 as follows:

General Fund:

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

Not-to-Exceed Improvement Bond Debt Retirement	\$
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Total Not-to-Exceed Levy	\$
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Less HACA and LGA	- <u>\$0.00</u>
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Final Net Not-to-Exceed Levy	\$
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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 2023 at the regularly scheduled City Council meeting on December 6, 2022, at 7:00 p.m. via a Zoom teleconference meeting per the Zoom accessing instructions provided on the Notice of Meeting posted at the First Calvary Baptist Church, and on the Sunfish Lake City Website at www.sunfishlake.org. The attached Notice of Meeting is hereby approved.

All citizens are invited to attend the Zoom meeting and express their opinions on the proposed budget and property taxes payable in the year 2023. At the meeting the Council will consider the following:

- 1.) Discuss the proposed budget and property tax levy for 2023.
- 2.) Receive public comment on the proposed budget and property tax levy for 2023.
- 3.) Determine and approve the final budget and property tax levy for 2023.

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

Passed this 6th day of September, 2022, by the City Council of Sunfish Lake.

Dan O'Leary, Mayor

ATTEST:

Catherine Iago, City Clerk