

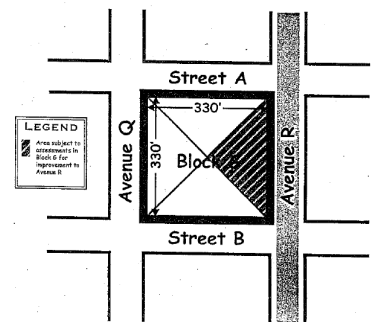
## SPECIAL ASSESSMENTS

A special assessment is a fee collected by the City for improvements or services the City provides to benefitting properties. Special assessments can be used to finance many different types of local improvements, including: street and sidewalk improvements, sanitary sewer systems, street lighting systems, water works systems, recreational facilities, planting and tree maintenance, retaining walls and area walls, pedestrian skyway systems, underground pedestrian concourses, public malls, plazas and courtyards, and parking facilities.

## UNIFORM ASSESSMENTS

The City Council establishes yearly Uniform Assessment Rates (UAR) for street construction, renovation, resurfacing, and alley construction and resurfacing projects. Property taxes pay for a number of maintenance activities, but do not include the costs of paving projects. Assessments are collected to address street or alley paving, curb and gutter, and other street paving related improvements.

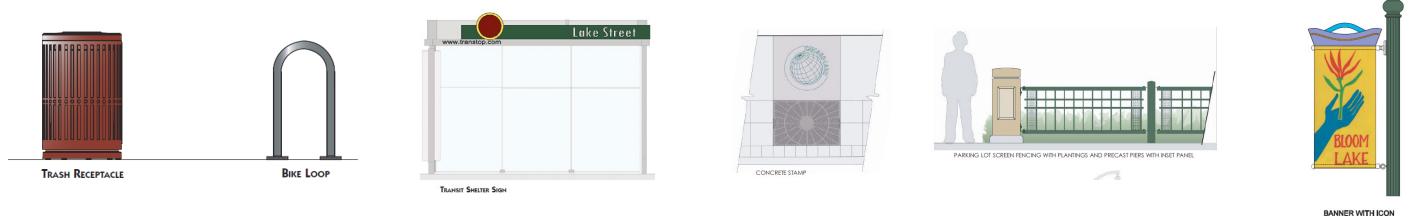
Streets, such as Lake Street, that are constructed and/or reconstructed have an expected life of 40 years and are assessed over a 20 year term. The UAR is established rather than using costs specific to each project to provide consistency in rates between projects with varying costs. Assessments are calculated based on the square footage of lots and is determined based upon the Influence Area Assessment Method (diagram right).



**Question:** How do we assess Block G for improvements to Avenue R AND allow for future assessment to Block G for similar improvements to streets A & B and Avenue Q, to be done at a later date?  
**Answer:** Assess  $\frac{1}{4}$  the land area of Block G, by splitting the block into 4 equal triangles.

## STREETSCAPE SPECIAL ASSESSMENT

This type of special assessment is levied to pay for streetscape elements that would not otherwise be included as part of a street construction or reconstruction project. As a part of the Lake Street Connections project, a majority of the streetscape costs will be covered through federal and county funds. Examples of these elements are: street furniture, enhanced transit shelters, thematic street lighting, street trees, and decorative sidewalks. An enhanced streetscape includes items such as parking lot screen fencing, banners, or decorative lighting. These enhancements specifically require the creation of a special service district for financing the maintenance, operations, and administrative cost. The City of Minneapolis will petition property owners wishing to take advantage of the opportunity afforded by the upcoming Lake Street Connections project. Examples of base and enhanced streetscape elements are provided below.



## SPECIAL SERVICE DISTRICTS

Special service districts are defined areas within the city where special services are rendered. The City collects special assessments from non-residential property owners within special service districts. The assessment covers the cost of services, like cleaning or maintaining pedestrian areas, which are not ordinarily provided elsewhere in the City. State law mandates the creation of advisory boards, which is appointed by the City Council and is composed of business and property owners within each District's service area to advise the city on services within the district.

