

Draft (April 15, 2026)

AMENDMENT TO SPECIAL ASSESSMENT GUIDELINES (09/26/2016)

CREDIT POLICY FOR RECENTLY REPLACED CONCRETE IMPROVEMENTS

1. PURPOSE

This Credit Policy establishes a uniform, engineering-based framework for providing partial credit against special assessments levied in the engineering report when a property owner has recently replaced eligible concrete improvements in the public right of way that is included in a public improvement project and assessed under the City's Special Assessment Guidelines.

The purpose of this policy is to provide relief to property owners that have incurred costs under conditions listed below that have been completed per City standards and meet long-term performance expectations.

2. CREDIT-ELIGIBLE CONCRETE IMPROVEMENTS

When otherwise assessable under the City's Special Assessment Guidelines, the following concrete improvements are eligible for consideration of credit:

- Concrete curb and gutter (100% assessed to abutting property owner, by linear foot)
- Concrete driveway aprons (100% assessed to abutting property owner, by square foot)
- Concrete driveway sidewalk crossings (100% assessed to abutting property owner, by square foot)
- Concrete sidewalks (50% assessed to abutting property owner, by square foot)

Credits apply only to the verified quantities of the eligible improvement and do not apply to unrelated concrete project costs or any improvements previously completed outside of public right of way.

3. GENERAL CREDIT PRINCIPLES

3.1 Credits are discretionary, not automatic.

All credits are subject to eligibility verification, documentation, inspection, and engineering review.

3.2 Universal age limitation.

No credit shall be granted for any concrete improvement more than ten (10) years old at the time of the City's project reference date.

3.3 Project compatibility required.

Concrete that must be removed or reconstructed to accommodate grade changes, ADA compliance, alignment corrections, drainage improvements, utility conflicts, or other necessary project elements shall not be eligible for credit.

4. PERMIT REQUIREMENTS

To qualify for any credit, the following work must have been completed under a City-issued permit:

- Concrete curb and gutter replacement as part of driveway permit
- Concrete driveway apron installation or replacement permit
- Public sidewalk or sidewalk panel replacement within the public right-of-way permit

Failure to obtain a required permit shall result in denial of credit unless the City Engineer determines that a permit was not required at the time of construction and compliance with City standards can be reasonably verified.

5. REQUIRED DOCUMENTATION

Property owners requesting credit shall submit documentation sufficient to verify:

- Itemized costs, quantities, and proof of payment
- Contractor or installer identity and qualifications
- Installation and completion date
- City permit approval
- Photographs, sketches, or records clearly defining the limits of replaced concrete

Incomplete or unverifiable documentation may result in reduction or denial of credit.

6. CREDIT BASIS AND DETERMINATION

6.1 Assumed Useful Life

For engineering reference, the City establishes the following standard useful lives:

- Concrete curb and gutter: 30 years
- Concrete sidewalks: 30 years
- Concrete driveway aprons and sidewalk crossings: 25 years

6.2 Maximum Credit Age

Notwithstanding assumed useful life, **no credit shall be granted for any concrete improvement more than ten (10) years old.**

6.3 Engineering Basis for Credit Percentages

Credits are based on the concept of **remaining service life**; however, for consistency, transparency, and ease of administration, remaining service life shall **not** be calculated using a continuous mathematical formula.

Instead, standardized credit percentages have been established in Section 6.4. These percentages reasonably approximate remaining service life based on:

- Typical municipal concrete performance,
 - Exposure to traffic loads, freeze-thaw cycles, and deicing chemicals, and
 - Increased risk of deterioration and performance variability with age.
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6.4 STANDARDIZED CREDIT PERCENTAGE TABLE

The following table **shall be the controlling method** for determining credit percentages for all eligible concrete replacements, subject to inspection and final determination by the City Engineer.

Age of Concrete at Project Reference Date	Credit Percentage Applied
0 – 2 years	90% credit
3 – 4 years	75% credit
5 – 6 years	60% credit
7 – 8 years	40% credit
9 – 10 years	20% credit
Greater than 10 years	0% (no credit)

Application Notes:

- Percentages apply uniformly to curb and gutter, sidewalks, driveway aprons, and driveway sidewalk crossings.
- Credit applies only to the owner’s assessable portion of the improvement.
- Credit can only be applied one time for any concrete.
- No alternate calculation method shall be used unless expressly directed by the City Engineer and documented in the assessment report and approved by City Council.

7. CREDIT CALCULATION

Credits shall be calculated as follows:

Credit Amount = Verified Quantity × Applicable Unit Assessment Rate × Approved Credit Percentage

Credit cost will be applied to full cost of the assessment and shown as a credit in the assessment report.

Under no circumstances shall a credit exceed the total special assessment levied for the specific concrete improvement.

8. DISQUALIFYING CONDITIONS

No credit shall be granted if:

- Required permits were not obtained
 - Documentation is incomplete or unverifiable
 - Concrete exhibits premature failure or substandard condition
 - Concrete must be removed or reconstructed as part of the City project per section 3.3
 - Concrete exceeds the ten-year maximum credit age
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9. APPLICATION, REVIEW, AND TIMING

Credit requests shall be submitted in accordance with deadlines established by the City as part of the special assessment process and shall be reviewed as part of the City Engineer's assessment report or supplemental documentation. Under no circumstance will the City consider credit requests after a project begins construction.

Documentation shall be submitted to City Clerk for distribution to City Engineer.

10. ENGINEER DETERMINATION AND PROFESSIONAL JUDGMENT

10.1 **Inspection required.**

All credit requests are subject to review and inspection by the City Engineer or designee.

10.2 **Final determination.**

The City Engineer shall have final determination authority regarding eligibility, quantities, age, condition, applicability of credit percentages, and whether credit should be reduced or denied.

10.3 **Professional judgment.**

Decisions shall be based on professional engineering judgment considering condition, serviceability, construction quality, and integration with the public improvement project.

10.4 **Council authority preserved.**

The City Engineer's determinations shall be documented for Common Council consideration. The Common Council retains authority to approve, modify, or deny credits as part of its action on the special assessment roll.