

TO: Honorable Mayor and City Council

FROM: Annette Storm, Director of Admin Services

CC: Sharon Hanson, City Administrator
Jason Anderson, Director of Public Works

DATE: April 14, 2020

SUBJECT: Option to Delay Special Assessments

With the current COVID-19 Pandemic situation, staff are constantly looking for ways to help local taxpayers and to lessen their burden during this difficult time. With the two upcoming proposed street reconstruction projects, it is important that the City continue with operations but are always looking at the future impact it will have on local taxpayers.

The S 4th Street Reconstruction and S 1st Street Reconstruction are partially funded by special assessments. With the current hardship on our community, an option that wouldn't delay the project would be to delay certification to Lyon County on these assessment until 2022.

The special assessment process would proceed as defined in State Statute Chapter 429, but the payoff and certification dates wouldn't occur until October of 2021. This delay in certification would hopefully give taxpayers an additional year to get back on their feet before the assessments would be added to their 2022 taxes payable.

As these projects continue throughout this year, the delay of assessment wouldn't need to be decided until the assessment process begins this fall. This information is important as these projects are in the beginning phases to help ensure funding is in place and these projects will have minimal impact on future levy.

As we continue during this time of unknown, staff are critically making decisions that take into account the hardship this pandemic is creating for taxpayers, while trying to maintain critical functions for the City of Marshall.