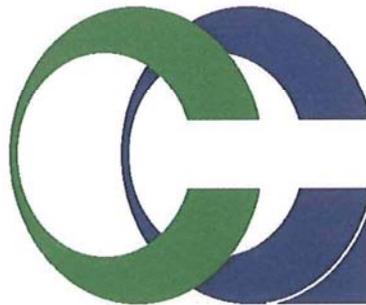


**Infrastructure Maintenance Task Force
Special Assessment Policy
For Public Improvements**



**September 30, 2005
Revised August 8, 2012**



**City of Cottage Grove
- - Special Assessment Policy
For Public Improvements - -**

This policy was originally assembled by the citizens of the City of Cottage Grove in 2005. At the direction of the City Council the IMTF was reassembled to review the policy and make recommendations:

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The following staff members provided the committee with all the research and background information of previous assessment policies and materials to write the new policy:

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1. General policy statement

Investing in the City of Cottage Grove's infrastructure is an important way to maintain the safe and efficient movement of people and goods, retain property values and preserve attractiveness throughout the City. In an effort to provide for additional property value retention, marketability of the community, and preservation of the recreational amenities within the city, the city shall review the parks, trails and open space areas within the vicinity of the proposed pavement management area for feasibility to make improvements and enhancements to said areas. This policy relates only to maintenance, repair and replacement of existing roads. It does not address construction of new roads.

The funding of construction of new infrastructure (public improvements) is covered under the City's subdivision ordinance (City Code Title 10-3-3). The philosophies outlined in the IMTF special assessment policy are consistent with the manner in which the apportionment of costs and the use of appraisal/benefit information are applied to said developer financed public improvements.

The City of Cottage Grove will follow the procedures for special assessments as defined in Minnesota Statutes Chapter 429. Chapter 429 does not provide guidance on how costs of public improvements are to be apportioned; therefore, the purpose of this assessment policy is to establish a manner of distributing and recovering the cost of infrastructure maintenance. It is understood that this policy is not intended to address every situation and that certain circumstances may justify deviations from this policy.

2. Background

In 1994 the City Council received recommendations from the Pavement Management Task Force regarding the financing of pavement maintenance projects as the City's infrastructure continued to age. Periodically amended by resolution over the years, the recommendations were used for infrastructure maintenance projects through 2005, when a lull in projects offered an opportunity to reconsider the special assessment procedure and create a new policy. In 2012 the City Council directed the Public Works Commission and members of the original IMTF to review the policy and provide any recommended changes to the policy, since a number of pavement management projects have been completed. See Appendix 5 for previous Pavement Management map.

3. Types of improvements

3.1. Surface repairs

Pavement rehabilitation, specifically mill and overlay, reclamation, and reconstruction, work will not commence on a street segment in which the sealcoat application was applied within the last four years unless recommended by the Public Works Director.

3.1.1. Minor maintenance

For the purpose of this policy, minor maintenance will consist of pothole repair, patching, crack sealing, sealcoating, skin patch overlays, and general maintenance that the Public Works Department completes.

3.1.2. Mill and overlay

Mill and overlay is a pavement rehabilitation process that removes the top layer of bituminous pavement by the grinding action of a large machine called a "milling machine". The overlay part of the term refers to the placement of a new bituminous pavement. The mill and overlay pavement rehabilitation may also include spot repairs of concrete curb and gutter.

3.1.3. Reclamation

Pavement reclamation is a rehabilitation process that pulverizes old bituminous pavement and mixes it with the underlying aggregate, which adds additional stability to the existing subgrade and aggregate base. After reclamation and grading, two (2) lifts of bituminous pavement will be placed. The reclamation process may include spot repairs of existing concrete curb & gutter.

3.1.4. Reconstruction

Pavement reconstruction involves the complete rebuilding of the subgrade, aggregate base, and bituminous pavement of a roadway. The reconstruction process will also involve installation or replacement of concrete curb and gutter.

3.2. Street amenities

3.2.1. Transportational trails

Transportational trails are designed and built with bituminous, typically 8' or greater in width. The transportational trails are typically adjacent to collector streets. Transportational trails will be assessed as the total project cost.

3.2.2. Recreational trails

Recreational trails are designed and built with bituminous, typically 8' or greater in width. Recreational trails are mainly used for recreational purposes and will be located in public trailway easements or in parks and open space areas that are not adjacent to improved streets. Recreational trails will not be assessed as the total project costs.

3.2.3. Street lights

Street lighting improvements consist of repair or replacement of conduits, hand holes, concrete bases, poles, and luminaries. All repairs and upgrades to street lights will be assessed as the total project cost.

3.2.4 Landscaping

Landscaping improvements may include, but not limited to trees, shrubs, flowers, decorative planting beds, colored and stamped concrete, hardscape, rain garden features, and irrigation. All landscaping elements shall be assessed as the total project cost.

3.2.5 Petitioned Landscaping

Petitioned landscaping elements shall be assessed at 100% to benefitting properties.

3.3. Sub-surface

3.3.1. Storm sewer

Storm sewer rehabilitation involves repair, installation, or adjustments of catch basins, manhole structures, culverts, storm pipe, and ditches.

3.3.2. Sanitary sewer

Sanitary sewer rehabilitation involves repair, installation, or adjustments of manhole structures, and pipe.

3.3.3. Water mains

Water main rehabilitation involves repair, installation, or adjustments of water main, gate valves, hydrants, and curb stops.

3.4. Park Improvements

3.4.1. Park or open space improvements are not considered assessable as part of the total project cost. Park improvements may be maintenance related to the existing infrastructure, new construction of park features or infrastructure, shelter improvements, playground feature enhancements, lighting, fencing, landscaping, ballfield development or maintenance, interpretative displays, accessory items and other recreational elements that enhance, preserve or improve assessability to active park areas or natural and open space environments.

4. Determination of benefit

4.1. When infrastructure maintenance or public improvement provides a special benefit to properties within a definable area, it is the intent of this policy that market analyses or valuation analyses of sample properties shall be conducted prior to the project onset to determine project benefit relative to the proposed special assessment. The method of analysis used may vary, depending upon the number of impacted parcels and the

cost of the project. The results of the market or valuation analyses will be part of the feasibility report. Where appraisals are obtained, the appraisals will be conducted by an appraiser who is licensed by the Department of Commerce as a certified residential real property appraiser or a certified general real property appraiser.

4.2. Benefited property

For purposes of this policy, properties are deemed to receive a benefit under circumstances described below, but the Council shall make the final determination of which properties receive benefit for any particular project:

- 4.2.1. Urban residential property will be considered to receive a benefit if the main entrance to the property has direct access to the street receiving major maintenance.
- 4.2.2. High and medium density residential property will be considered to receive benefit if it has direct access to the street receiving major maintenance.
- 4.2.3. Rural residential lots will be considered to receive benefit if they have direct access to the street receiving major maintenance.
- 4.2.4. Agricultural land will be considered to receive benefit from any major maintenance project on which the property abuts (rear, side, or front footage), as determined by an appraiser.
- 4.2.5. Commercial/industrial/non-profit/tax exempt property will be considered to receive benefit from any major maintenance project to a street on which the property abuts (rear, side, or front footage).
- 4.2.6. Commercial/industrial property will be considered to receive a benefit from major maintenance projects to a street on which the property does not abut, when justified by the particular circumstances, including the proximity of the property to the street and the traffic generated by the property.
- 4.2.7. Religious institutions/school lots will be considered to receive a benefit to receive benefit from any major maintenance project to a street on which the property abuts (rear, side, or front footage).
- 4.2.8. City-owned property will be considered to receive benefit from any major maintenance project to a street on which the property abuts (rear, side, or front footage).

5. Method of assessment

5.1. When infrastructure maintenance or public improvement provides a special benefit to properties within a definable area, it is the intent of this policy that special assessments be levied against the benefited properties within that area. The public improvements being assessed for will be completed on homogeneous areas that have same or similar lot sizes. In general,

5.1.1. The amount of assessment will include all statutorily allowed project costs (see "Definitions").

5.1.2. The method of assessment for public improvements in Cottage Grove will be on a residential buildable lot equivalent basis for urban residential properties.

5.1.3. The method of assessment may include residential buildable lot equivalent or area and / or lineal foot basis for non-residential and multi-family properties.

5.1.4. Minor maintenance improvements, as that term is defined in this policy will not be assessed against benefited properties.

5.2. Urban residential land use/multi-family residential land use

For urban residential lots on urban/residential streets and for multi-family lots within or outside the MUSA, 45% of the project costs for both surface and sub-surface assessments will be assessed. All urban/residential lots on urban/residential streets shall be assessed based on the city standard street section even if the width is greater.

The assessment will be apportioned among benefited urban residential and multi-family residential properties based on the number of residential buildable lot equivalent (RBLE) units for each property. The number of residential buildable lot equivalent units for each property shall be determined based on the maximum dwelling units (see “Definitions”) for the property, and multiplied by the applicable factor as determined by the Council (see example in Appendix 1). The following chart of factors will be used, subject to adjustment by the Council for any inequities:

Residential Buildable Lot	
Single Family lot	1.0
Duplex lot	1.0
Condominiums	.40
Apartment	.40
Town house	.60

5.3. Rural Residential land

For rural residential land within or outside the MUSA, 45% of the total project cost will be assessed for major maintenance improvements to rural roads, as that term is defined in this policy. The assessments will be apportioned among the benefited rural residential lots on a unit basis, with each lot being one unit (see example in appendix 2).

- 5.3.1. Minor maintenance improvements, as that term is defined in this policy, will not be assessed against benefited properties.
- 5.3.2. This assessment policy applies only to major maintenance improvements to rural roads that involve “replace-like-kind,” i.e., maintaining, repairing or replacing an existing road section to the same width and type of road surface as existed prior to the improvement. This policy does not apply to any road improvements that would involve reconstruction of an existing road (that does not meet the rural standard) to the full rural standard, and it does not apply to road improvements that would involve reconstruction of an existing rural road to a standard urban street design. Rural roads would not be brought to complete urban street standards until after the area surrounding the road is brought into the MUSA.

5.4. Agricultural land use

For agricultural land, assessment will be based on a benefit appraisal given that each project in an agricultural area will likely have unique circumstances and benefit levels not fitting clearly into a standard assessment formula. These appraisals would be done under the current

zoning and land use as opposed to the potential future zoning and land use.

5.5. Commercial / Industrial land use

For commercial / industrial lots within or outside the MUSA, 100% of the project costs will be assessed against benefited commercial/industrial lots. The assessment shall include both surface and sub-surface assessments and will be apportioned among the benefited commercial/industrial lots as follows:

5.5.1. Commercial / Industrial lots adjacent to the improved street surface

5.5.1.1. Surface improvements

One third of the project costs will be apportioned among the commercial properties based on the number of linear feet abutting the improved street surface. Two thirds of the project costs will be apportioned among the commercial properties based on the areas of the properties, in square feet.

5.5.1.2. Sub-surface improvements

5.5.1.2.1. Storm sewer- One third of the project costs will be apportioned among the commercial properties based on the number of linear feet abutting the project. Two thirds of the project costs will be apportioned among the commercial properties based on the areas of the properties, in square feet.

5.5.1.2.2. Sanitary sewer- One third of the project costs will be apportioned among the commercial properties based on the number of linear feet abutting the project. Two thirds of the project costs will be apportioned among the commercial properties based on the areas of the properties, in square feet.

5.5.1.2.3. Water main- One third of the project costs will be apportioned among the commercial properties based on the number of linear feet abutting the project. Two thirds of the project costs will be apportioned among the commercial properties based on the areas of the properties, in square feet.

5.5.2. Commercial / Industrial lots not abutting the improved street surface.

The maintenance, repair and replacement of certain streets will benefit commercial properties even though the properties do not abut the street. The following streets are listed as examples, and the list is not intended to be exclusive: 70th Street; 80th Street; Jamaica Avenue; CSAH 19. The Council will determine which projects involve benefit to non-abutting commercial properties based on the facts and circumstances of the particular project. Commercial/industrial properties may be assessed for project costs under both 5.5.1 and 5.5.2 of this policy, depending upon the particular project.

5.5.2.1. Commercial / Industrial Tier Method

For property located in a commercial district without frontage on the reconstructed street, a tier system will be utilized. Fifty percent (50%) of the total project costs will be assessed to benefited commercial/industrial properties. The benefited area would be divided into a tier system based on proximity and trip generation. The costs to be assessed would be apportioned to benefited properties based on a percentage of parcel area, with the highest percentage assigned to the most benefited tier and the lowest percentage assigned to the least benefited tier. The number of tiers and the percentages assigned to each tier will be determined based on the facts and circumstances of the particular project (see Appendix 3 and 4 for an example).

5.6. Religious Institutions / School land use

For religious institutions / school lots within or outside the MUSA, 75% of the total project costs will be assessed. For purposes of this policy, a property is considered to have a school land use only if the land is improved with a school building at which students attend classes. Other properties owned by a school district but not used for classes will be assessed in the same manner as city-owned property. The assessment

will be apportioned among benefited properties as follows, and shall include both surface and sub-surface assessments.

5.6.1. Property Front Footage

Assessments against religious institutions and school properties are apportioned based on front footage on the street that is being improved.

5.7. City-owned property

City-owned property within or outside the MUSA will be assessed in the same manner as commercial/industrial lots.

6. Financing

Once the special assessments are levied and adopted, the special assessments will be certified to the Washington County Auditor to be added to the property tax lists for collection with real estate taxes. The property owner may prepay, at the City offices, the entire amount of the special assessment or an amount equal to or greater than \$500.00 per parcel without any interest within thirty days after adoption of the assessment rolls by the City Council. Partial payment is not authorized by City Ordinance if not paid within 30 days of the adoption of the special assessment.

6.1. Term of assessment

The term of special assessments shall be fifteen (15) years.

6.2. Interest Rate

The interest rate of special assessments shall be at a rate equal to the municipal bond rate plus 1.5% established on the date costs are declared on the project by the City Council. The costs are declared at the Special Assessment Hearing as outlined in Minnesota Statute, Chapter 429.

7. Deferrals

All assessments, whether or not they are in deferment status, will continue to accrue interest on the unpaid principle balance at the rate established at the time of certification of the levy.

7.1. Statutory deferments

The following deferments may be available:

- 7.1.1. Pursuant to Minnesota Statutes sections 435.193 through 435.195, senior citizens and retired, disabled homeowners may defer special assessments levied against homestead properties, as also noted in City Code 1-10-04.
- 7.1.2. Deferment for unimproved land. The payment of the first installment of any assessment levied upon unimproved property may be deferred until a designated future year (not to exceed 15 years from the date of the levy), or until the platting of the property or the construction of improvements thereon, upon such terms and conditions and based upon such standards and criteria as may be provided by resolution of the Council. If special assessments against the property have been deferred, the City Clerk will file with the Washington County Recorder or Registrar of Titles a certificate containing the legal description of the affected property and of the amount deferred. In any event, every assessment the payment of which is so deferred, when it becomes payable, shall be divided into a number of installments such that the last installment thereof will be payable not more than 30 years after the levy of the assessment or such shorter period as the Council may specify in the resolution. All such assessments shall bear interest at the rate as the resolution determines.

8. Definitions

Agricultural Land

Agricultural land means land that is not served by municipal sewer and water, that has contiguous acreage of ten acres, and that is in the agricultural use.

Agricultural Use

Agricultural use means that production for sale of livestock, dairy animals, dairy products, poultry or poultry products, fur-bearing animals, horticultural or nursery stock, fruit, vegetables, forage, grains, or bees and apiary products. Wetlands, pasture and woodlands accompanying land in agricultural use shall be deemed to be in agricultural use.

Assessment

The dollar amount charged against a property receiving an improvement benefit.

Bituminous/Hot Mix Asphalt/Asphalt Pavement

A mixture of asphalt cement and aggregate thoroughly mixed and compacted into a mass. Typically placed in 1 ½ to 2 ½ inch lifts.

Commercial/Industrial

Commercial/industrial property is any property that is not residential land or agricultural land and that is not used for school or religious institution purposes.

Condominium

Individual ownership of a unit in a multi-unit structure (similar to an apartment building). A special relationship exists whereby the individual owns the actual air space within the physical confines of the unit but not the barrier wall themselves. The owners of all of the condominium units each own a fractional share of common areas such as hallways and open space areas.

Direct Access

For the purpose of this policy, a property has direct access to a public street if gains access to the street via curb cut, driveway or private road, but not via an intervening public street.

Feasibility Report

A report presented to City Council to determine feasibility as to whether the improvements should best be made as proposed or in connection with some other improvement. The report must also include the estimated cost of the improvement as recommended. A reasonable estimate of the total amount to be assessed, and a description of the methodology used to calculate individual assessments for affected parcels, must be available at the hearing.

Major Maintenance

For the purpose of this policy, major maintenance will consist of overlays, partial or total reconstruction together with other associated infrastructure repairs, reconstruction, and construction.

Maximum Dwelling Units

Maximum dwelling units means the greatest number of dwelling units that could be developed on improved property under the current zoning classification for the property. For unimproved property, the City Council may consider the greatest number of dwelling units that could be developed under either the current zoning classification or under a potential future zoning classification, depending upon the likelihood that the property will be rezoned in the near future.

Minor Maintenance

For the purpose of this policy, minor maintenance will consist of pothole repair, patching, crack sealing, sealcoating, skin patch overlays, and general maintenance that the Public Works Department completes.

Multi-family Residential

A residential property that is/or may be improved with two or more dwelling units.

Municipal Bond Rate

The interest rate carried by A debt security issued by a municipality to finance its capital expenditures.. Municipal bonds may be used to fund expenditures such as the construction of highways, bridges or structures.

MUSA

Metropolitan Urban Services Area as established in the City's comprehensive plan and approved by the Metropolitan Council.

Patch & Repair

This procedure involves the repair of the typical "pothole" or other similar small isolated section of structural failure. It involves removal and repair of the street section.

Project Cost

Project cost shall include, but not be limited to the following for both surface and sub-surface improvements: Construction costs; Engineering fees, Administrative fees; Legal fees; Signage; Lighting; Right-of-way costs;

Public Improvement

This term is intended to have the same meaning as the term "improvement" as defined in Minnesota Statutes, Section 429.011.

Religious Institution Use

A religious institution use is the use of land by a nonprofit, religious organization as a place of worship.

Residential

Residential land is property that is used to provide dwelling unit(s) for individuals or, if property is unimproved, that is zoned for development with dwelling units.

Rural Residential

Rural residential land means land that is not served by municipal sewer and water, that is used for single family residential purposes, and that is not agricultural land.

Rural Roads

Rural roads are defined as all roads outside of the MUSA that are not classified as arterials.

Sealcoat

This is the surface application of an asphalt emulsion followed by the placement of small graded aggregate. It's a wear-resistant coating that protects pavements from oxidation and the effects of moisture.

Single Family Residential

A single family residential property is one that is or can be improved with only one dwelling unit.

Special Benefit Assessment ("Assessment")

The dollar amount charged against a parcel of land receiving an improvement benefit.

Townhouse

Single family attached units in structures housing two or more contiguous dwelling units that share a common wall, each having separate individual front or rear entrance; the structure is that of a row-type house as distinguished from multi-dwelling apartment buildings.

Urban/Residential Lots

Any lots with municipal sewer and water available that are used for single family residential purposes or, if unimproved, are zoned for single residential development.

9. Appendices

Appendices 1 through 5 are examples that are intended to demonstrate particular provisions of the assessment policy. The examples are based on hypothetical projects and demonstrate the methods by which assessments will be calculated. The examples are not representative of actual costs or actual assessment amounts. Project costs for an actual project may vary greatly from project to project, based on physical and market conditions that exist at the time the particular project is undertaken. Assessment amounts will also vary, depending upon actual project costs and other circumstances.

9.1. Appendix 1: Urban residential land use/Multi-Family Residential land use

Total project costs are \$300,000, of which \$240,000 is surface improvements and \$60,000 is subsurface improvements of storm sewer, water and sanitary sewer. The benefited properties include 5 single family properties with no potential for further subdivision; one undeveloped property that could be subdivided into 5 single family lots; one condominium property with 10 condominium units; and one town house property with 10 town house units.

Amount assessed for surface: 45% of \$240,000 =	\$108,000
Amount assessed for subsurface: 45% of 60,000 =	<u>\$27,000</u>
Total amount to be assessed:	\$135,000
Total number of RBLE units: $5 + 5 + (10 \times .4) + (10 \times .6) =$	20

Assessed amount per RBLE unit: $\$135,000 \div 20 =$	\$6,750 per RBLE unit
Assessment for each single family property: \$6,750	(\$33,750 total)
Assessment for undeveloped property:	\$33,750
Assessment for condominium property:	\$27,000
Assessment for town house property:	<u>\$40,500</u>
	\$135,000

9.2. Appendix 2: Rural Residential land use

Example of Replace-Like-Kind: Pine Coulee subdivision will have the existing bituminous reclaimed and the new bituminous mat will be the same width as the previous surface. Pine Coulee is not anticipated to enter into the MUSA for quite some time. This will enable residents to have a new road surface without undergoing substantial reconstruction until City utilities are made available to the area.

9.3. Appendix 3: Commercial / Industrial Tier Method

One example area would be the Gateway South Area (Hwy 61 & Jamaica from East Point Douglas south to 95th street). For this area we have attached a map that would show the different areas.

A \$200,000 project that benefits 12 commercial properties, all without direct frontage to the street being improved. Amount assessed is \$100,000. The Council determines that, based on proximity and trip generation, the benefited properties fall into four different tiers in level of benefit. There are three properties in each tier.

Tier #1: Properties within Tier #1 are assessed based on 100% of the parcel areas. Properties in this tier have areas of 100,000 s.f., 75,000 s.f., and 50,000 s.f.. With a proximity factor of 100%, the adjusted parcel areas are the same.

Tier #2: Properties within Tier #2 are assessed based on 75% of the parcel areas. Properties in this tier have areas of 100,000 s.f., 75,000 s.f., and 50,000 s.f. With a proximity factor of 75%, the adjusted parcel areas are 75,000 s.f., 56,250 s.f. and 37,500 s.f.

Tier #3: Properties within Tier #3 are assessed based on 50% of the parcel areas. Properties in this tier have areas of 100,000 s.f., 75,000 s.f. and 50,000 s.f. With a proximity factor of 50%, the adjusted parcel areas are 50,000 s.f., 37,500 s.f. and 25,000 s.f.

Tier #4: Properties within Tier #4 are assessed based on 25% of the parcel areas. Properties in this tier have areas of 100,000 s.f., 75,000 s.f. and 50,000 s.f. With a proximity factor of 25%, the adjusted parcel areas are 25,000 s.f., 18,750 s.f. and 12,500 s.f.

Total of adjusted parcel areas: 562,500 s.f.

Assessment per s.f.: $\$100,000 \div 562,500 \text{ s.f.} = \$.177/\text{s.f.}$

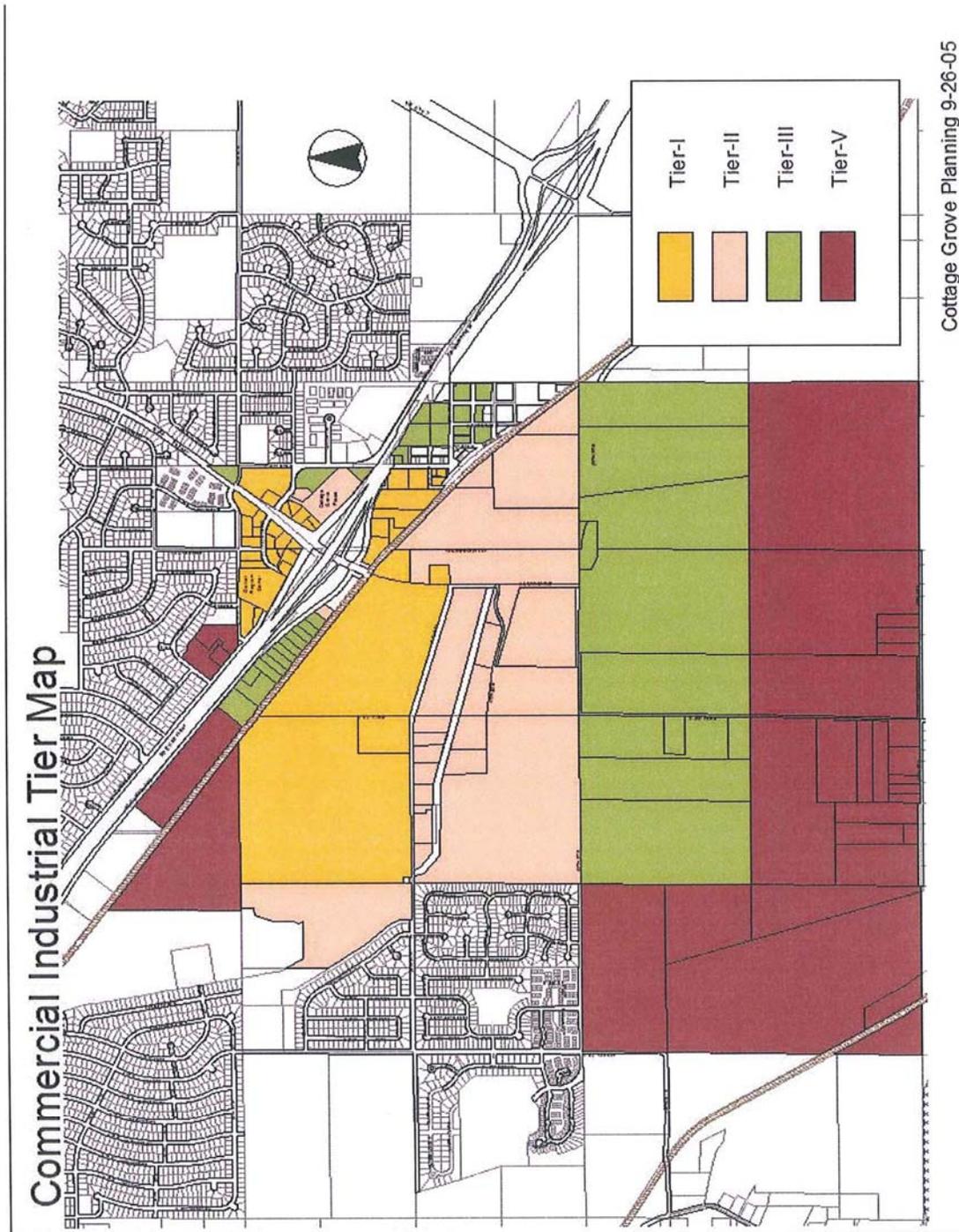
Assessments in Tier #1: \$17,700, \$13,275, and \$8,850

Assessments in Tier #2: \$13,275, \$9,956, and \$6,638

Assessments in Tier #3: \$8,850, \$6,638, and \$4,425

Assessments in Tier #4: \$4,425, \$3,319, and \$2,213

9.4. Appendix 4: Commercial / Industrial Tier Map



Appendix 5: Pavement Management Map

