



## Legislation Text

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**File #:** 19-1195, **Version:** 1

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**City Council Meeting Date:** November 19, 2019

**To:** Mayor and City Council  
City Administrator

**From:** Brenda Angelstad, Finance Director

Public Hearing to certify 2019 Delinquent bills.

**Action Requested:**

The Northfield City Council will hold a public hearing on the 2019 delinquent charges to be assessed on the 2020 property tax.

**Summary Report:**

Each year staff determines delinquent utility and other charges as of October 1. Any balances older than 90 days as of October 1 (June 30 balances) constitute the initial list of charges subject to certification of the following year's tax rolls. In early October, letters (letter template attached) are sent to property owners advising them of the certification process and that payment was required by the first of November in order for certification to be avoided. Staff also goes through all miscellaneous accounts receivable as of October 1. Any balances older than 90 days are assessed to the property taxes, along with a 10% administrative fee.

The table below summarizes the history of delinquent utility amounts certified to taxes for the last several years.

Certified Year	Amount	Change from Prior Year
2012	\$203,598	
2013	\$168,126	-17.4%
2014	\$150,375	-10.5%
2015	\$124,337	-17.3%
2016	\$122,746	-1.2%
2017	\$116,135	-5.4%
2018	\$123,530	6.4%
2019	\$108,640	-12.1%

The totals shown above do not include additional fees charged for certification or any delinquent special assessments. The total shown for 2019 is as of November 7<sup>th</sup>. Finance staff will continue to work with customers through November 19<sup>th</sup>. We are required to submit data to the County by December 1<sup>st</sup>.

**Financial Impacts:**

Approving the certifications will bring the Utility bills on the list current to June 30, 2019.

**Tentative Timelines:**

The public hearing and resolution must be passed on November 19<sup>th</sup> in order to send information to the Counties for certification.