CERTIFICATION OF MINUTES RELATING TO PROPERTY TAX ABATEMENT FOR PARKING LOT RECONSTRUCTION PROJECTS

School District: Independent School District No. 832 (Mahtomedi), Minnesota
Governing Body: School Board
Kind, date, time and place of meeting: A regular meeting held on December 10, 2015, at 7:00 p.m. at the Mahtomedi District Education Center.
Members present:
Members absent:
Documents Attached:
Minutes of said meeting (pages):
RESOLUTION RELATING TO PROPERTY TAX ABATEMENT FOR PARKING LOT RECONSTRUCTION PROJECTS; GRANTING THE ABATEMENT
I, the undersigned, being the duly qualified and acting recording officer of the public corporation approving the abatement referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said abatement; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.
WITNESS my hand officially as such recording officer on this 10 th day of December, 2015.

School District Clerk

Member	_ introduced the following re	esolution and	moved its	adoption,
which motion was seconded by I	Member	:		

RESOLUTION RELATING TO PROPERTY TAX ABATEMENT FOR PARKING LOT RECONSTRUCTION PROJECTS; GRANTING THE ABATEMENT

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 832 (Mahtomedi), Minnesota (the District), as follows:

Section 1. Authorization and Recitals.

- 1.01. The District, pursuant to Minnesota Statutes, Sections 469.1812 to 469.1815, as amended (the Act), is authorized to grant an abatement of the property taxes imposed by the District on parcels of property by the adoption of a resolution specifying the terms of the abatement.
- 1.02. The District intends to undertake parking lot and ancillary surface improvement projects consisting of the removal and replacement of parking lot surfaces, curbs, gutters and sidewalks at the Middle School, High School, Anderson Elementary and the District Education Center and benefiting the Property (the Improvements) and benefiting certain properties within the District boundaries identified on Exhibit A attached hereto (collectively, the Property).
- 1.03. The District has proposed to finance the Improvements by granting an abatement of the property taxes imposed by the District on the Property (the Proposed Property Tax Abatement).
- 1.04. Pursuant to the Act, this Board on December 10, 2015, conducted a public hearing on the desirability of granting the Proposed Property Tax Abatement. Notice of the public hearing was duly published as required by law in the *White Bear Press*, the official newspaper of the District, on November 25, 2015.
- Section 2. <u>Findings</u>. On the basis of the information compiled by the District and elicited at the public hearing referred to in Section 1.04, it is hereby found, determined and declared:
- 2.01. The District expects that the benefits to the District associated with granting the Proposed Property Tax Abatement are at least equal to or exceed the associated costs to the District.
- 2.02. The granting of the Proposed Property Tax Abatement is in the public interest because it will finance and provide public infrastructure and help provide access to services for District residents.
- 2.03. The nature and extent of the public benefits which the District expects to result from the Proposed Property Tax Abatement are to reconstruct the parking lots adjacent to the Middle School, High School, Anderson Elementary and the District Educating Center which will

enable District residents to continue to conveniently and safely access these facilities which are regularly utilized by the public for community events.

- 2.04. The Property is not located in a tax increment financing district.
- 2.05. The granting of the Proposed Abatement will not cause the aggregate amount of abatements granted by the District under the Act to exceed the greater of (i) ten percent (10%) of the District's current property tax levy, or (ii) \$200,000.
- 2.06. It is in the best interests of the District to grant the tax abatement authorized in this resolution.
- 2.07. Under Section 469.1813, Subdivision 9 of the Act, it is not necessary for the District to obtain the consent of any owner of the Property to grant an abatement.

Section 3. Granting of Tax Abatement.

- 3.01. A property tax abatement (the Abatement) is hereby granted in respect of property taxes levied by the District on the Property for thirteen (13) years, commencing with taxes payable in 2017 and concluding with taxes payable in 2029. The total Abatement amount shall not exceed \$8,175,000 over thirteen (13) years.
- 3.02. The District shall retain the Abatement and apply it to payment of all or a portion of the costs of acquiring or constructing the Improvements or to the payment of bonds of the District issued to finance costs of acquiring or constructing the Improvements, whether such bonds are issued pursuant to the Act, or other law, as authorized by Section 469.1815, Subdivision 2 of the Act.
- 3.03. The Abatement may be modified or terminated at any time by the Board in accordance with the Act.

Upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

EXHIBIT A

Description of the Property

20.030.21.43.0004	20.030.21.43.0117	29.030.21.11.0075	29.030.21.12.0060	29.030.21.13.0051
20.030.21.43.0005	27.030.21.21.0002	29.030.21.11.0076	29.030.21.12.0062	29.030.21.13.0052
20.030.21.43.0006	27.030.21.21.0002	29.030.21.11.0077	29.030.21.12.0063	29.030.21.13.0053
20.030.21.43.0007	27.030.21.21.0003	29.030.21.11.0077	29.030.21.12.0064	29.030.21.13.0054
20.030.21.43.0022	27.030.21.22.0003	29.030.21.11.0078	29.030.21.12.0065	29.030.21.13.0055
20.030.21.43.0022	27.030.21.23.0007	29.030.21.11.0087	29.030.21.12.0066	29.030.21.13.0056
20.030.21.43.0025	27.030.21.23.0004	29.030.21.11.0088	29.030.21.12.0067	29.030.21.13.0057
20.030.21.43.0028	27.030.21.23.0006	29.030.21.11.0089	29.030.21.12.0068	29.030.21.13.0058
20.030.21.43.0029	27.030.21.23.0009	29.030.21.11.0090	29.030.21.12.0069	29.030.21.13.0059
20.030.21.43.0031	27.030.21.23.0010	29.030.21.11.0091	29.030.21.12.0070	29.030.21.13.0060
20.030.21.43.0032	27.030.21.23.0011	29.030.21.11.0092	29.030.21.12.0071	29.030.21.13.0061
20.030.21.43.0046	27.030.21.32.0001	29.030.21.11.0093	29.030.21.12.0072	29.030.21.13.0062
20.030.21.43.0047	27.030.21.32.0004	29.030.21.11.0094	29.030.21.12.0073	29.030.21.13.0063
20.030.21.43.0048	27.030.21.32.0005	29.030.21.11.0095	29.030.21.12.0074	29.030.21.13.0069
20.030.21.43.0049	27.030.21.32.0006	29.030.21.11.0096	29.030.21.12.0075	29.030.21.13.0076
20.030.21.43.0050	27.030.21.32.0007	29.030.21.11.0097	29.030.21.12.0076	29.030.21.41.0002
20.030.21.43.0051	27.030.21.33.0003	29.030.21.11.0098	29.030.21.12.0077	29.030.21.41.0003
20.030.21.43.0052	27.030.21.33.0008	29.030.21.11.0099	29.030.21.12.0078	29.030.21.41.0004
20.030.21.43.0053	27.030.21.33.0009	29.030.21.11.0100	29.030.21.12.0079	29.030.21.41.0005
20.030.21.43.0055	28.030.21.11.0001	29.030.21.11.0101	29.030.21.12.0082	29.030.21.42.0004
20.030.21.43.0056	28.030.21.11.0002	29.030.21.11.0102	29.030.21.12.0083	29.030.21.42.0005
20.030.21.43.0057	28.030.21.11.0003	29.030.21.11.0103	29.030.21.12.0088	29.030.21.42.0006
20.030.21.43.0058	28.030.21.11.0004	29.030.21.11.0104	29.030.21.12.0089	29.030.21.42.0007
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20.030.21.43.0060	28.030.21.12.0002	29.030.21.11.0106	29.030.21.12.0091	29.030.21.42.0009
20.030.21.43.0061	28.030.21.12.0003	29.030.21.12.0001	29.030.21.12.0092	29.030.21.42.0014
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20.030.21.43.0077	28.030.21.32.0005	29.030.21.12.0047	29.030.21.13.0001	29.030.21.42.0055
	28.030.21.44.0002	29.030.21.12.0048	29.030.21.13.0001	
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20.030.21.43.0113	29.030.21.11.0072	29.030.21.12.0057	29.030.21.13.0048	29.030.21.42.0065
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29.030.21.42.0084	29.030.21.43.0055	29.030.21.44.0012	32.030.21.11.0042	32.030.21.12.0032
29.030.21.42.0085	29.030.21.43.0059	29.030.21.44.0013	32.030.21.11.0043	32.030.21.12.0033
29.030.21.42.0089	29.030.21.43.0060	29.030.21.44.0014	32.030.21.11.0044	32.030.21.43.0089
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29.030.21.42.0093	29.030.21.43.0067	29.030.21.44.0017	32.030.21.11.0047	32.030.21.43.0092
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29.030.21.42.0099	29.030.21.43.0072	29.030.21.44.0019	32.030.21.11.0049	32.030.21.43.0094
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29.030.21.43.0018	29.030.21.43.0086	32.030.21.11.0009	32.030.21.11.0063	32.030.21.44.0052
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29.030.21.43.0022	29.030.21.43.0096	32.030.21.11.0012	32.030.21.11.0066	32.030.21.44.0055
29.030.21.43.0023	29.030.21.43.0097	32.030.21.11.0013	32.030.21.11.0067	32.030.21.44.0056
29.030.21.43.0025	29.030.21.43.0098	32.030.21.11.0014	32.030.21.11.0068	33.030.21.11.0002
29.030.21.43.0026	29.030.21.43.0099	32.030.21.11.0015	32.030.21.11.0069	33.030.21.11.0004
29.030.21.43.0027	29.030.21.43.0100	32.030.21.11.0016	32.030.21.11.0070	33.030.21.11.0005
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29.030.21.43.0034	29.030.21.43.0110	32.030.21.11.0023	32.030.21.12.0007	34.030.21.23.0003
29.030.21.43.0035	29.030.21.43.0111	32.030.21.11.0024	32.030.21.12.0009	34.030.21.23.0004
29.030.21.43.0036	29.030.21.43.0112	32.030.21.11.0029	32.030.21.12.0010	34.030.21.23.0005
29.030.21.43.0039	29.030.21.43.0113			