



City of Humboldt
September 12, 2022 - Special Council Meeting - 05:00 PM

- 1 Call To Order**
- 2 Adopt Agenda**
 - 2.1 Conflict of Interest
- 3 New Business**
 - 3.1 Recommendation - City Clerk - Humboldt Transit Services Study RFP
 - 📎 Report - Humboldt Transit Services Study RFP
 - 3.2 Recommendation - Director of Public Works - MHI UHCP Fixed Cost Agreement
 - 📎 Report - MHI UHCP Fixed Cost Agreement
 - 3.3 Recommendation - Communication Manager - 1313-8th Avenue - Parcel 113877007
 - 📎 Report - 1313-8th Avenue - Parcel 113877007
 - 3.4 Recommendation - Tax Assessor - Assessment & Tax Concerns
 - 📎 Report - Assessment & Tax Concerns
- 4 Adjourn**



CITY OF HUMBOLDT REPORT

TITLE: Humboldt Transit Services Study RFP
PREPARED BY: Lori Yaworski, Director of Corporate Services/City Clerk
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: City Council
DATE: September 12, 2022

RECOMMENDATION

That the Humboldt Transit Services study be awarded to Dillon Consulting in the amount of \$41,115.00 plus applicable taxes.

BACKGROUND

The City of Humboldt received approval of \$50,000 in federal funding from the Rural Transit Solution grant. The grant funding will be used to hire a consultant to conduct a needs assessment/ feasibility study, contact community organization, residents and other stakeholders and provide Council with options for our community transportation issues.

CURRENT SITUATION

A Request for Proposal (RFP) was posted on SaskTenders and Municipal World for consulting services to complete the Humboldt Transit Services study with a deadline of August 31, 2022. Two bids were received. The Director of Corporate Services and the City Manager evaluated and scored each proposal on a 100-point system used to evaluate the experience, qualifications, timeliness and cost of each proposal.

The RFP evaluation was broken down by:

- Company overview – 5
- Experience with similar projects - 10
- Project Team qualifications and experience – 20
- Scope of Services & Methodology - 25
- Added Value Services – 10
- Schedule – 10
- Cost Proposals – 20



Based on the evaluation process, the consulting services were ranked.

1. Dillion Consulting Limited – 91 points
2. Stantec Consulting Limited – 83 points

OPTIONS

1. Approve the recommendation.
2. Accept the other proposal
3. Reject all proposals

ATTACHMENTS

None

COMMUNICATION AND ENGAGEMENT

No external communications or engagement required.

FINANCIAL IMPLICATION

There is no anticipated financial impact directly for the City of Humboldt of accepting the Dillon Consulting proposal, as the funding from the Rural Transit Solutions grant will cover the expense of having consulting services complete the Transit Service Study. Because the grant will only cover up to \$50,000 if the City were to select the Stantec proposal the City would have to cover an estimated \$10,000 cost over the grant funding.

CONCLUSION

Both of the bidders for the Transit Service Study have previously completed consulting services for the City and each would be competent. The one factor that noticeably influenced the final scores was that Dillon was able to meet the proposed budget maximum threshold which was set at the grant funding of \$50,000.00 and as a result scored highest.



CITY OF HUMBOLDT REPORT

TITLE: Urban Fixed Cost Custom Work Agreement – Ministry of Highways
PREPARED BY: Peter Bergquist A.Sc.T; Public Works and Utilities Director
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: City Council
DATE: September 12, 2022

RECOMMENDATION

That the Mayor and Administration be authorized to sign the Urban Fixed Cost Custom Work Agreement with the Ministry of Highways and Infrastructure.

BACKGROUND

The City maintains portions of Hwy 5 and Hwy 20 through the City under the Urban Highway Connector Program through the Ministry of Highways and Infrastructure (MHI). MHI requires the signing of a new agreement with the City. The agreement covers core operations and maintenance activities related to the highways including Line Painting, Hand Patching, Crack Filling, Micro Surfacing, Snow and Ice, Illumination, Signing and Mowing. Several meetings were held to discuss options and obstacles. A tentative agreement was reached and is now awaiting approval from City Council.

CURRENT SITUATION

The tentative agreement with MHI includes plans to move their maintenance limits further back primarily due to time and safety concerns. The discussions considered obstacles such as curbs, turning lanes, signs, street light poles, driveways/accesses, vehicle volume, pedestrians, etc. that exist along the routes.

Administration circulated the potential changes with PW staff to determine if the changes are reasonable and can be reliably achieved. Staff are content with the changes and recommend moving forward with the agreement.

Several highlights include:

1. Line Painting - The ministry will continue painting all conventional paint along the highways through the City. This is good value as it would be otherwise very costly with contracted services. The City will be responsible for durable markings in high wear locations if desired.
2. Snow Clearing – The Ministry will do less snow clearing inside city limits on the west, east and south connectors. See the attached map for details. The north leg will be remaining

the same. This will impact Priority 1 snow clearing routes as City crews will be required to plow the roadways further out than in the past. This will increase time dedicated to the Priority 1 routes, however with the contract grader hired during the winter months, the impact to operations is lessened. Snow and Ice Control maps will be updated to reflect the changes.

3. Other Maintenance – The City will be responsible for Hand Patching, Crack filling, Micro Surfacing further out to the city limits compared to past agreements. This will affect operations when the new asphalt starts to age.

Illumination, Signage and Mowing were partially or fully being performed by the City prior to the new agreement and are not material changes.

OPTIONS

- Accept the agreement terms
- Not accept the agreement terms

COMMUNICATION AND ENGAGEMENT

- Council's decision will be communicated to MHI.

ATTACHMENTS

- MHI – UHCP Maintenance Agreement Limits
- Proposed 2022 Fixed Cost Agreement
- Former 2009 Fixed Cost Agreement

FINANCIAL IMPLICATION

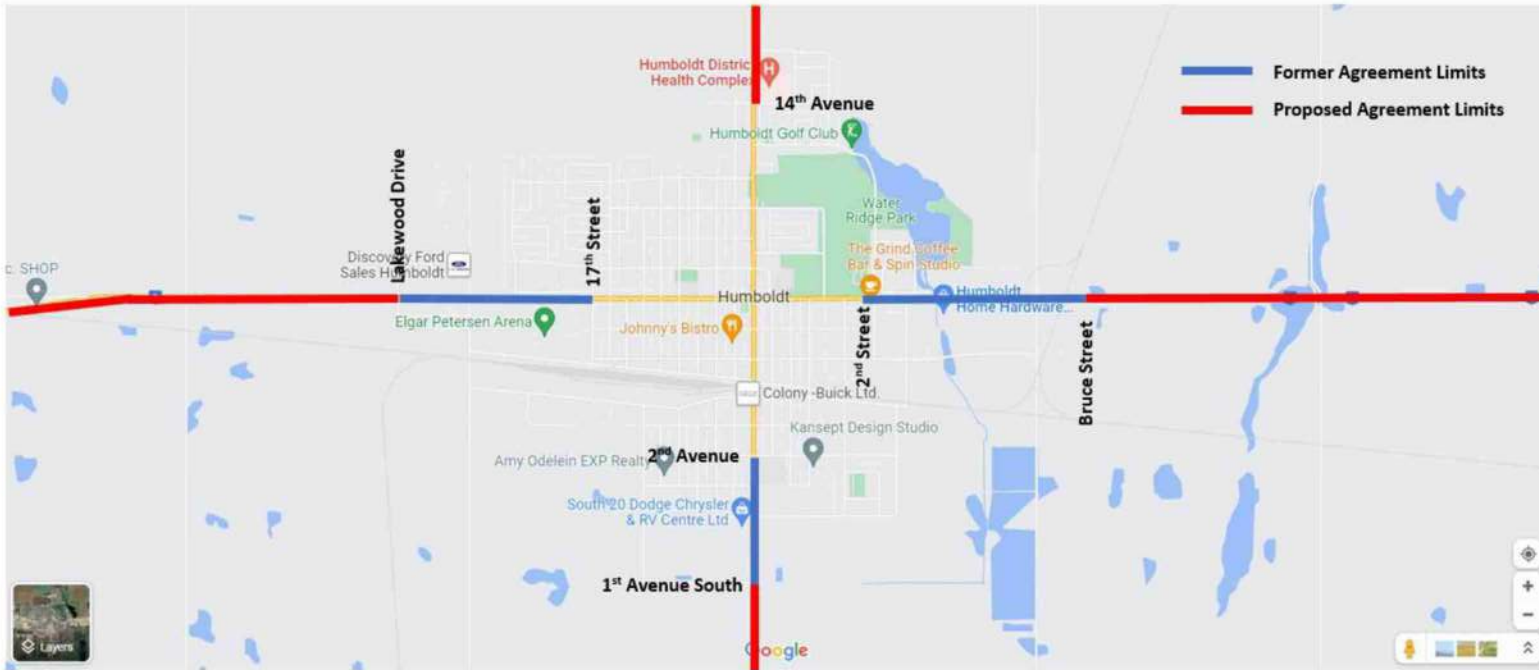
The Ministry provides annual funds to the City for the maintenance of the Urban Highway Connectors. The amount in 2021 and 2022 is \$56,112. The agreement for fixed costs is then subtracted from the total. As per the proposed agreement, \$12,167 will be deducted in exchange for the work that MHI will complete. Therefore, the city will see \$43,945 in revenue annually for maintenance related to the highway connectors.

The 2021 and 2022 amounts have not yet been paid to the City and is pending the finalization of the agreement.

CONCLUSION

The maintenance agreement appears reasonable; therefore, the department is recommending approval of the agreement.

MHI – UHCP Maintenance Agreement Limits



**URBAN HIGHWAY CONNECTOR PROGRAM
URBAN FIXED COST CUSTOM WORK AGREEMENT**

URBAN HIGHWAY CONNECTORS (activities contracted to the Ministry of Highways)

I/We the City of Humboldt of 715 Main Street, Humboldt do hereby request that the Ministry of Highways undertake to do the following work under the Urban Highway Connector Program effective April 1, 2021:

NATURE AND LOCATION OF WORK:

Activity	Roadway	From	To	Cost
Line Painting:	Highway 5	West Urban Limit	East Urban Limit	\$4,695.00
	Highway 20	South Urban Limit	North Urban Limit	\$1,623.00
Hand Patching:	Highway 5	East Urban Limit	Bruce Street	\$143.00
	Highway 5	West Urban Limit	Lakewood Drive	\$98.80
	Highway 20	14 th Avenue	100 Km/hr Sign	\$52.00
Crack Filling:	Highway 5	East Urban Limit	Bruce Street	\$51.15
	Highway 5	West Urban Limit	Lakewood Drive	\$35.34
	Highway 20	14 th Avenue	100 Km/hr Sign	\$18.60
Micro Surfacing:	Highway 5	East Urban Limit	Bruce Street	\$482.90
	Highway 5	West Urban Limit	Lakewood Drive	\$333.64
	Highway 20	14 th Avenue	100 Km/hr Sign	\$175.60
Snow & Ice:	Highway 5	East Urban Limit	Bruce Street	\$3,242.80
	Highway 5	West Urban Limit	Lakewood Drive	\$2,240.50
	Highway 20	14 th Avenue	100 Km/hr sign	\$391.40
				<u>\$12,785.00</u>

NOTE:

MATERIALS TO BE SUPPLIED BY MINISTRY: All materials as required.

METHOD OF PAYMENT: Rate of \$12,785 per year.

The Ministry of Highways shall do this work to the standards outlined in the Ministry's Maintenance Policy and Standards Manual. The parties agree that the Ministry of Highways is performing the work as a contractor of the City of Humboldt and the City of Humboldt remains responsible for all highway connectors within City limits.

URBAN HIGHWAY CONNECTORS (activities contracted to the Urban Municipality)

I/We the City of Humboldt of 715 Main Street, Humboldt will complete the following work under UHCP effective April 1, 2021:

NATURE AND LOCATION OF WORK:

Activity	Roadway	From	To	Cost
Illumination:	Highway 20	100 Km/h Sign	North Urban Limit	\$170.00
Signing:	Highway 20	100 Km/h Sign	North Urban Limit	\$419.00
Mowing:	Highway 20	100 Km/h Sign	North Urban Limit	\$29.00
				<u>\$618.00</u>

MATERIALS TO BE SUPPLIED BY CITY: All materials as required.

METHOD OF PAYMENT: Rate of \$618 per year.

Together, this Agreement and the Urban Highway Connector Program Framework Agreement constitute the entire agreement between the Parties and supersedes all previous negotiations. No implied terms or obligations of any kind shall arise from anything in this Agreement or otherwise, and the express provisions and agreements contained herein are the only provisions and agreements upon which any rights against a Party may be founded.

The parties agree that the annual Operations and Maintenance Payment under the Urban Highway Connector Program payable by the Ministry to the City shall be decreased by \$12,167 in exchange for the work noted above. This is the net of \$12,785 for the work to be performed by the Ministry, less \$618 for the work to be performed by the City.

No change or modification of this Agreement shall be valid unless it be in writing and signed by each Party hereto.

This Agreement may be terminated by either party by giving at least six months written notice of the date upon which the agreement shall terminate.

This Agreement shall be construed in accordance with and governed by the laws in force in the Province of Saskatchewan.

IN WITNESS WHEREOF the Parties hereto have executed this Agreement on the day and year hereunder mentioned.

HER MAJESTY THE QUEEN, in Right
of The Province of Saskatchewan,
as represented by the Minister of Highways

Manager
City of Humboldt

Date: _____

MINISTRY OF HIGHWAYS

Mayor
City of Humboldt

Date: _____

Date: _____



**Ministry of
Highways and
Infrastructure**

**URBAN HIGHWAY CONNECTOR PROGRAM
URBAN FIXED COST CUSTOM WORK AGREEMENT**

I/We the City of Humboldt of 715 Main Street, Humboldt do hereby request that the Ministry of Highways and Infrastructure undertake to do the following work under the Urban Highway Connector Program effective April 1, 2009:

NATURE AND LOCATION OF WORK:

Roadway	Activity	From	To	Cost
8 th Avenue	Line Painting	West Urban Limit	East Urban Limit	\$3,682
Main Street	Line Painting	North Urban Limit	South Urban Limit	\$1,392
8 th Avenue	Snow and Ice Removal	West Urban Limit	17 th Street	\$6,951
8 th Avenue	Hand Patching	West Urban Limit	17 th Street	\$295
8 th Avenue	Crack Filling	West Urban Limit	17 th Street	\$106
8 th Avenue	Snow and Ice Removal	2 nd Street	East Urban Limit	\$8,177
8 th Avenue	Hand Patching	2 nd Street	East Urban Limit	\$347
8 th Avenue	Crack Filling	2 nd Street	East Urban Limit	\$124
Main Street	Snow and Ice Removal	North Urban Limit	14 th Avenue	\$1,101
Main Street	Hand Patching	North Urban Limit	14 th Avenue	\$141
Main Street	Crack Filling	North Urban Limit	14 th Avenue	\$50
Main Street	Snow and Ice Removal	2 nd Avenue	South Urban Limit	\$754
Main Street	Hand Patching	2 nd Avenue	South Urban Limit	\$97
Main Street	Crack Filling	2 nd Avenue	South Urban Limit	\$35
				<u>\$23,252</u>

MATERIALS TO BE SUPPLIED BY MINISTRY: All materials as required.

METHOD OF PAYMENT: Rate of \$23,252 per year.

Together, this Agreement and the Urban Highway Connector Program Framework Agreement constitute the entire agreement between the Parties and supersedes all previous negotiations. No implied terms or obligations of any kind shall arise from anything in this Agreement or otherwise, and the express provisions and agreements contained herein are the only provisions and agreements upon which any rights against a Party may be founded.

The Ministry of Highways and Infrastructure shall operate and maintain these roadways to the standards outlined in the Ministry's Maintenance Policy and Standards Manual. The parties agree that the Ministry of Highways and Infrastructure is performing the work as a contractor of the City of Humboldt and the City of Humboldt remains responsible for all highway connectors within city limits.

The parties agree that the annual Operations and Maintenance Payment shall be reduced by

\$23,252 in exchange for the work noted above.

No change or modification of this Agreement shall be valid unless it be in writing and signed by each Party hereto.

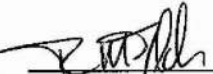
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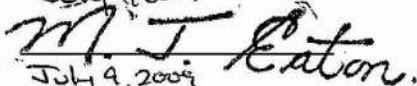
IN WITNESS WHEREOF the Parties hereto have executed this Agreement on the day and year hereunder mentioned.

THE CITY of HUMBOLDT

HER MAJESTY THE QUEEN IN RIGHT OF
SASKATCHEWAN, as represented by the
Minister of Highways and Infrastructure


Date: July 9, 2009


Date: July 24, 2009


Date: July 9, 2009

CITY OF HUMBOLDT REPORT

TITLE: 1313-8th Avenue - Parcel #113877007
PREPARED BY: Penny Lee, Communications Manager
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: City Council
DATE: September 12, 2022

RECOMMENDATION

That Administration be authorized to accept the bid of \$26,000.00 for the property known as 1313-8th Avenue, Lot 46, Block 10, Plan 99H00626, Parcel 113877007 and that Administration be directed to utilize reasonable efforts for a period not to exceed 2 weeks to try to locate the previous owner.

BACKGROUND

Due to tax arrears owing on the property, at the Regular Meeting of Council held on June 27, 2022, Council approved the following recommendation:

“That Administration be authorized to apply to transfer title to the property located at 1313 8th Avenue, Lot 46 Block 10, Plan 99H00626, as listed on the attached application for title acquisition listing, pursuant to the provisions of The Tax Enforcement Act.”

The title of the property was then transferred to the City on July 8, 2022 and added to the inventory of properties owned by the city.

CURRENT SITUATION

In accordance with Section 33 of *The Tax Enforcement Act*, the property was offered for sale by public tender from July 29, 2022, until 2:00 pm on August 26, 2022. The reserve bid on the property was \$19,539.25. As per the Conditional Order granted by the Provincial Mediation Board, any proceeds over and above the reserve bid are to be paid to the previously registered owner.



Two bids were received:

- One in the amount of \$20,500.00
- One in the amount of \$26,000.00

OPTIONS

1. Approve the recommendation to sell the property to the highest bidder.
2. Table this decision to a later date.

ATTACHMENTS

None.

COMMUNICATION AND ENGAGEMENT

N/A

FINANCIAL IMPLICATION

If the recommendation is approved and Administration is directed to accept the greater offer in the amount of \$26,000.00, an agreement will be executed and completed within 30 days.

The proceeds from the sale will go first to the tax enforcement costs (unpaid taxes, demolition costs, maintenance costs, advertising costs, etc.) pursuant to Conditional Order granted by the Provincial Mediation Board. If the previous owner is located, the balance remaining will be paid to him. If he is not located with reasonable effort, the balance will be credited to the 8500 – Land Development cost centre.

CONCLUSION

Administration has followed *The Tax Enforcement Act* throughout this process and is confident that fair and transparent steps have been taken.



CITY OF HUMBOLDT REPORT

TITLE: Assessment & Tax Concerns
PREPARED BY: Donna Simpson, Assessor
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: City Council
DATE: September 12, 2022

RECOMMENDATION

That the City of Humboldt confirm that the taxes invoiced and paid regarding the subject property (roll number 51512050001) for the years prior to 2022 will not be refunded due to any possible assessment errors that occurred in previous years.

BACKGROUND

The City was initially notified by the homeowner that she had concerns about the overall level of taxes she was billed. The homeowner was advised by Administration of how to proceed through the appeal process to have her assessment concerns addressed. She has followed that process and has now agreed with SAMA on an assessment reduction that results in a reduction of her 2022 taxes of approximately \$248.

The homeowner believes that she has been overpaying in taxes every year since her house was built in 2008 and wants the City to reimburse her for what would be the property tax overpayments. The homeowner also mentioned her concern with having to pay this year's taxes before the deadline or incur penalty while waiting for the correction to her assessment to happen.

CURRENT SITUATION

Administration has looked into all the concerns that the homeowner has brought forward in her letter, and is able to provide the homeowner with some answers:

Concern #1 – *“The basement was assessed as 80% finished and it is not, and it was assessed as having a bathroom which it does not.”*

Resolution – SAMA changed the finished rating of the basement to unfinished and decreased the number of plumbing fixtures in the 2022 Agreement-to-Adjust that came as a result of her appeal.

Background – During its City-wide re-inspection program in 2020 SAMA did add basement finish to this house for the first time for 2021. SAMA reports that it

would have sent the homeowner a self-declaration form in 2020 that showed that without an interior inspection they were adding basement finish to the assessment. The homeowner did not return the self-declaration form.

Concern #2 – “The property was assessed with 2 decks, and she only has one.”

Resolution – SAMA adjusted the property details and removed the second deck in the Agreement to Adjust for 2022.

Background – It does appear that the property has, for many years, been assessed as having two decks totaling 420 square feet, when there has likely only ever been 196 square feet of deck space. This over-assessed area equates to approximately \$32.54 of annual taxes (based on 2022 mill rates).

Concern #3 – “The property was assessed a detached garage; she believes in addition to her attached garage.”

Resolution – Administration reviewed past years property reports for this property and there has only ever one attached garage assessed, never two. Administration is unsure why the property owner believes she was assessed for two garages.

Concern #4 – “The garage is assessed as finished when it’s not.”

Resolution – SAMA removed the finished rating of the garage for 2022 on the Agreement-to-Adjust based upon her appeal.

Background – During its City-wide re-inspection program in 2020 SAMA did add the “finished garage” rating. SAMA reports that it would have sent the homeowner a self-declaration form with this information, but that it was not returned.

Concern #5 – “The house does have central air conditioning.”

Resolution – SAMA plans to increase the assessment for 2023 to reflect the fact that the house has central air conditioning.

Background – This is not really a concern but is an acknowledgement made during the review of the property by SAMA. SAMA will not increase an assessment in the current year if during the appeal process it is determined that something has been missed. The taxes attributable to air conditioning for this house is approximately \$33.50 annually (based on 2022 mill rates).

The homeowner feels that she has been overpaying taxes since her house was built in 2008 and is requesting that the City reimburse her for the overpayments. Administration looked at past detailed property reports and has concluded that aside from the deck area likely being over-assessed and the air-conditioning being under-assessed, the other aspects of the

property were likely assessed correctly up until 2021.

Administration questioned SAMA as to why the changes were made without the homeowner's knowledge. SAMA responded that due to COVID, exterior observations were made of properties and all homeowners were sent self-reporting forms because interior inspections were not being done in 2020 for the 2021 assessment year. According to SAMA, the basement development was added to houses that fit certain criteria unless the form was returned telling them otherwise. The form also included information on garages and decks. SAMA stated that homeowners were asked to correct any information that was wrong and return the form to SAMA. If no form was returned, then the basement and garage development information on the form was assumed to be correct. Administration asked SAMA if this homeowner had returned her form and was informed that she had not.

As for refunding any money to the homeowner for over-assessment, The Cities Act does place some of the onus on the property owner. Section 248 of *The Cities Act* states:

"any proceeding for the return of any money paid to the city for payment of taxes or tax arrears must be started within six months after the payment of the money to the city. If no action is started in that period, then the payment made to the city then it is deemed to be a voluntary payment."

The City of Humboldt does send out combined Assessment-Taxation notices annually, and during 2020 SAMA sent most properties a self-declaration form describing the main features of the property that determine the assessment with the advice on how to correct any errors. It would seem that this property owner did not utilize those opportunities to question the assessment information used for 2021 which is the year that SAMA (erroneously) increased the assessment.

In regard to the concern the homeowner has about having to pay the original levy amount or incur penalty while awaiting the results of her appeal, taxes as levied each year are due July 31st and if not paid in full by then, a 1% monthly penalty is applied to the roll. The deadline does not change if someone appeals their assessment. The timeline for completing the appeal process can vary each year depending on the number of appeals received and how far along in the process they go. If hearings are required, the process can last months after the appeal deadline. Any adjustments to the tax roll as a result of an appeal are done once all documents and forms are signed and approved by the Board of Revision, SAMA, and the City for all the appeals in a year and in most instances, this does not happen before the tax deadline.

OPTIONS

- 1) Approve the recommendation.
- 2) Direct Administration to further review this complaint.

ATTACHMENTS

Letter from homeowner.

COMMUNICATION AND ENGAGEMENT

Administration will write a letter to the homeowner informing her of everything that was found as a result of looking in to all her concerns and of Council's decision.

FINANCIAL IMPLICATION

The 224 square footage of deck area that was likely over-assessed for as many as 12-years would equate to approximately \$32.54 in taxes each year.

The air conditioning that has been under-assessed would equate to approximately \$33.50 per year in taxes. (Administration is uncertain of when the air conditioning was installed.)


CONCLUSION

In this instance a property owner conveyed a concern to City Council about her assessment being incorrectly high for many years when in fact it was likely only over-assessed for 2021 and initially for 2022. In 2022 the property owner followed the recommended process of inquiring about her assessment and appealing her property for 2022 and that process has, for 2022, resolved those elements that were over-assessed.

The property owner had opportunities in previous years to inquire about, or appeal the assessment of her property, but did not do so. In 2020 the property owner had the opportunity to correct the data that SAMA was going to use through a self-declaration form but did not reply to that opportunity.

The actual amount of taxes caused by a portion of deck that was over-assessed is essentially equal to the amount of taxes saved by air conditioning that was under assessed.


Administration is recommending that City Council does not proceed with agreeing to any refund of any overpayment of past taxes.



July 28, 2022

City of Humboldt
715 Main Street
Box 640
Humboldt, SK S0K 2A0

To Whom It May Concern;

I bought my house at  in Humboldt in 2008 as a new build. I have never owned a home before thus property taxes were new to me. As a home owner, I have always found the taxes in Humboldt high but as I had no previous experience to compare it with, I have always paid the assessed taxes by the July 31 deadline believing that the house assessment would be accurate as I had no reason to question its validity.

This year, the taxes asked of me for this property were over \$4000.00 which I found to be excessive. I phoned the city office and spoke to Donna Simpson. I told her that while I understand everyone needs to pay their share and that costs are going up, with taxes that high on a house with an unfinished basement, I am scared to finish it because of what my tax bill would be in the future. She told me to call SAMA and inquire about my house assessment and said that the information she had was that my basement was 80% finished, which it is not.

I phoned SAMA and spoke to Christie Lawrence. We went over the information that they had on file about my home and we corrected the incorrect information which included:

- A basement that was 80% finished (it is not)
- A bathroom in the basement (there isn't one)
- 2 decks (I only have one)
- A detached garage (I believe it was in addition to the attached garage)(I only have the attached garage)
- The garage is finished (it is not)
- It does have central air conditioning.

Ms. Lawrence sent out the amended assessment value to Mrs. Simpson and I am awaiting the correction from the City of Humboldt. However, while I wait for the amended assessment value and the new tax bill, I have been informed that I must either pay the initial tax assessment (which will be an over payment) or be responsible for the incurred penalties while I wait. While I understand that the over payment will be returned to me at some point in the future along with the \$100.00 I had to pay to

appeal the assessment, I am the one who is being impacted financially for something that was not in any way my error. Furthermore, when I inquired about the thousands of dollars (LITERALLY thousands of dollars) that I have overpaid since 2008, I was told that not only would I not get that back but that it would not be applied to future taxes as I could have appealed the assessments at any time and it was on me to appeal.

Now.

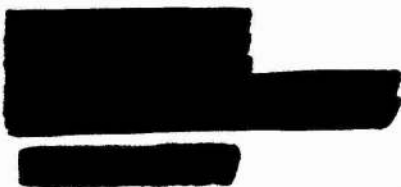
I ask you.

Who is going to pay \$100.00 to appeal something without any evidence 'just in case something MIGHT be incorrect'?? How many people phone SAMA on a chance that their property assessment is incorrect? Most people assume that the people at SAMA have done their job accurately. And how is it that SAMA is in charge of assessing properties and submitting those assessments for taxation purposes when they have never set foot in the houses they are providing assessments for?

I, along with the majority of tax payers in the province, pay those taxes in good faith that everyone along the way has done their job and that the assessment has been done accurately. Someone along the way did NOT do their job. When I found out that something was amiss, I took steps to correct it as most people would. How is it that I should be penalized even further for someone else's incompetence? I have already overpaid for 13 years, had to pay \$100 fee to have this appealed, and had to overpay yet again or face financial penalties. (And as I said, I realize the \$100 and current over payment will be returned but I am still out that money while I wait and have been given no date when to expect to receive those funds). I have done my part and I expect that the City will do theirs and either reimburse my over payments or apply them to my future tax bills as a credit of money already received. If the City had overpaid me for something, they would expect that money returned as would all governments. How many other people under the City of Humboldt tax umbrella are overpaying literally thousands of dollars annually unaware that their properties have been severely assessed incorrectly? To put this on me as a home owner and tell me that it is up to me to assume that the agency who assesses for the Government is being incompetent and inaccurate is ridiculous but to then tell me when I DO find inaccuracies that I will not receive the overpayments back in the same good faith as the taxes were paid in is absolutely unacceptable.

I look forward to hearing from the City in the very near future with an **acceptable** plan to rectify this situation.

Sincerely,



*cc: Joe Day, City Manager, Mayor Michael Behiel, Humboldt
City Council, MCA Donna Harpauer, Hon. Don. McMorris.*