

**CITY OF LAKE ELMO
WASHINGTON COUNTY
STATE OF MINNESOTA**

RESOLUTION 2013-94

**A RESOLUTION GRANTING ASSESSMENT DEFERRAL FOR HARDSHIP TO
ELIGIBLE PROPERTIES**

WHEREAS, the City of Lake Elmo is; and

WHEREAS, the City recently approved the 2012 Street and Water Quality Improvement Final Assessment Roll on October 1, 2013, and the City will certify the unpaid assessment roll to Washington County on November 15, 2013, for addition to the respective property taxes; and

WHEREAS, under the City's assessment policy, certain assessments are eligible for deferral under certain circumstances; and

WHEREAS, the City Council will consider deferment for the payment of special assessments on any homestead property, owned by a person 65 years of age or older, or retired by virtue of permanent and total disability. A hardship may be deemed to exist when the annual principal installment of all assessments levied against the property exceeds two percent (2%) of the adjusted gross income of the applicant as evidenced by the applicant's most recent federal income tax return, and total assets (excluding the homestead property) do not exceed six times the adjusted gross income; and

WHEREAS, the City Council may also determine, on a case by case basis, the existence of a hardship on the basis of exceptional and unusual circumstances not covered by these standards and guidelines, if done in a non-discriminatory manner and without giving the applicant an unreasonable preference or advantage over other property owners; and

WHEREAS, during the period of deferral, interest shall be applied annually to the unpaid principal balance at the rate established on the original special assessment, or as adopted by resolution of the City Council at the time the original assessment is adopted; and

WHEREAS, the deferment shall terminate and all principle and interest becomes due and payable upon the occurrence of any of the following events: (1) The death of the owner when there is no spouse whom is eligible for deferment, (2) The sale, transfer or subdivision of the property or any part thereof, (3) The property should lose its homestead status, (4) The City Council should determine that the hardship no longer exists. A review of the hardship will be conducted every three to five years; and

WHEREAS, the City has received applications for deferral from certain property owners claiming eligibility for deferral under the 65 years of age or older provision of the policy. City Staff is currently verifying the eligibility of those applications, and upon verification, will

classify those properties as deferred in its certification to the County if the Council elects to grant the deferral.

NOW THEREFORE BE IT RESOLVED, that the City of Lake Elmo grants a special assessment deferral to the following property owners, upon verification of eligibility:

Property Owner: Marlene Lee
Property Address: 5920 Highlands Trail, Lake Elmo
Parcel ID#: 04.029.21.22.0002
Original Assessment: \$3,000.00

ADOPTED BY THE CITY COUNCIL OF THE CITY OF LAKE ELMO THIS SIXTH DAY OF NOVEMBER 2013.

**CITY COUNCIL
CITY OF LAKE ELMO**

By: _____
Mike Pearson
Mayor

ATTEST:

Adam Bell
City Clerk