



MAYOR & COUNCIL COMMUNICATION

DATE: August 16, 2016
CONSENT
ITEM# 9

AGENDA ITEM: Approve Special Assessment Abatement Requested by WA Cty

SUBMITTED BY: Cathy Bendel, Finance Director

THROUGH: Cathy Bendel, Finance Director

SUGGESTED ORDER OF BUSINESS:

- Introduction of Item City Administrator
- Report/Presentation..... City Administrator
- Questions from Council to Staff Mayor Facilitates
- Call for Motion Mayor & City Council
- Discussion Mayor & City Council
- Action on Motion Mayor Facilitates

POLICY RECOMMENDER: Washington County/Finance

FISCAL IMPACT: \$140.50

SUMMARY AND ACTION REQUESTED: As part of the Consent Agenda, the City Council is respectfully requested to consider approval to remove the delinquent utility amounts assessed to parcel 01.029.21.11.0008 from the 2016 assessment roll with Washington County.

BACKGROUND INFORMATION/STAFF REPORT: Washington County recently notified the Finance Director that delinquent utility assessments were allowed to post to a tax forfeited parcel in their system. Historically these would not have been processed and would have rejected from their system. Once posted to their system, an abatement form is required to correct.

RECOMMENDATION: Approve the attached Resolution 2016-66 approving an abatement of the delinquent utility assessments posted to a tax forfeited parcel.

ATTACHMENTS:

1. Resolution 2016-66
2. WA Cty abatement form for 01.029.21.11.0008

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

RESOLUTION NO. 2016-66

**A RESOLUTION RELATED TO 2016 ASSESSMENTS
TO WASHINGTON COUNTY**

BE IT RESOLVED, by the City Council of the City of Lake Elmo, Minnesota, that the 2016 assessments certified to PID #01.029.21.11.0008 may be removed from the 2016 assessment roll due per the attached Washington County abatement forms.

APPROVED by the Lake Elmo City Council on this 16th day of August, 2016.

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By: _____
Mike Pearson
Mayor

ATTEST:

Julie Johnson
City Clerk

**WASHINGTON COUNTY ASSESSMENT DIVISION
APPLICATION FOR ABATEMENT - GENERAL FORM
CLASSIFICATION / DISASTER CREDIT / SPECIAL ASSESSMENTS**

(M.S.) 375.192

Worksheet #:

Assessment Year: 2015

Payable Year: 2016

APPLICANT

Owner's Name (please print or type) Tax Forfeit Land - State of MN			Soc. Sec. /Fed ID	Phone	Cell
Owner's Name			Soc. Sec. /Fed ID	Phone	Cell
Owner's Name			Soc. Sec. /Fed ID	Phone	Cell
Owner's Mailing Address 500 Lafayette Road			Property Address (if different from mailing address)		
City St. Paul	State MN	Zip 55155	City	State	Zip

DESCRIPTION OF PROPERTY

Property ID Number 01.029.21.11.0008	MP Number		
Legal Description of Property	City or Township Lake Elmo	School District # 834	TAG

ASSESSOR'S ESTIMATED MARKET VALUE

Original:

Land EMV	Improvement EMV	Total	Classification

Revised:

Land EMV	Improvement EMV	Total	Classification

Applicant's Statement of Facts:

The City of Lake Elmo assessed this parcel for unpaid utility bills. This parcel was in a tax forfeit status and the transaction should not have been processed and needs to be abated.

Applicant's Request:

Abate the special assessment amount of \$140.50 for Pay 2016.

Applicant's Signature:

Cady Bendel

Date:

8/16/16

Note: Minnesota Statute's 1988, Section 609.41, "Whoever, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing, reducing, or abating any tax or assessment, intentionally makes any statement as to any material matter which the maker of the statement knows is false may be sentenced, unless otherwise provided by law, to imprisonment for not more than one year or to payment of a fine of not more than \$3,000.00 or both.

Note: Must include City/Township Resolution for reductions on assessments

Note: Must include Fire report for Local Option Disaster Credit

OFFICE USE ONLY

Market Value							Tax and Other Credits	Other Special Asmts	Total Payable
	Class	Land	Improvement	Total	Tax Capacity				
Original						LNTC			
Line 1						TIF			
Line 2						FD			
Line 3						STATE			
Line 4						RMV			
Line 5						PWR LN CR			
Total						AG CR			
						HMST CR			
						TOTAL			

Market Value							Tax and Other Credits	Other Special Asmts	Total Payable
	Class	Land	Improvement	Total	Tax Capacity				
Proposed						LNTC			
Line 1						TIF			
Line 2						FD			
Line 3						STATE			
Line 4						RMV			
Line 5						PWR LN CR			
Total						AG CR			
						HMST CR			
						TOTAL			

TOTAL REDUCTION:

REPORT OF INVESTIGATION

Tax is paid as of: _____ Local Tax Rate: _____

Tax NOT paid as of: _____ RMV Rate: _____

After examining the applicant's claims, I have carefully investigated this application and find the facts to be as follows:

Investigator's Signature _____ Date _____

CERTIFICATE OF APPROVAL – COUNTY ASSESSOR

Note: (under \$10,000) For this abatement to be approved, the Assessor and Director of Property Records and Taxpayer Services must both favorably recommend its adoption.

ASSESSOR'S RECOMMENDATION (County Assessor or City Assessor)

CRITERIA:

Approved <input type="checkbox"/>	Denied <input type="checkbox"/>	Assessor's Signature _____	Date _____
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DIRECTOR'S RECOMMENDATION

Approved <input type="checkbox"/>	Denied <input type="checkbox"/>	Director's Signature _____	Date _____
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COUNTY BOARD OF COMMISSIONER'S – COUNTY AUDITOR

Note: For abatements resulting in a change of \$10,000 and above including tax, penalty and interest. For this abatement to be approved, the Assessor, Director of Property Records and Taxpayer Services, and the County Board of Commissioners must all favorably recommend its adoption.

Approved <input type="checkbox"/>	Denied <input type="checkbox"/>	Auditor's Signature _____	Date _____
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I certify that at a meeting held (month, day) _____ (year) _____ the County Board of Commissioners took the above action on this abatement. This action was duly adopted and entered upon the minutes of its proceedings as a public record, showing the names of taxpayers, other concerned persons and the amounts involved.