



## STAFF REPORT

DATE: April 17, 2018

CONSENT

ITEM: 7

**AGENDA ITEM:** 4823 Olson Lake Trail N Abatement

**SUBMITTED BY:** Amy La Belle - Accountant

**REVIEWED BY:** City Administrator

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### **BACKGROUND:**

4823 Olson Lake Trail N. had a special assessment certified in 2017 for Pay 2018 regarding the CSAH 13 sewer improvements for a total of \$17,500 to be paid over 20 years.

### **ISSUE BEFORE COUNCIL:**

Should the City Council remove the assessment from the 2017 certification for beginning in Pay 2018 over a period of 20 years?

### **PROPOSAL:**

The property owner had made payment on the special assessment prior to certification however the property was included list of assessments to be levied.

### **FISCAL IMPACT:**

\$0.00 as payment has already been received.

### **RECOMMENDATION:**

If removed from the consent agenda:

***“Move to approve Resolution No. 2018-040”***

### **ATTACHMENTS:**

- Attachment # 1 – Resolution No. 2018-040 – 4823 Olson Lake Trail N.
- Attachment # 2 – Application for Abatement – 4823 Olson Lake Trail N.

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

**RESOLUTION NO. 2018-040**

**A RESOLUTION RELATED TO CERTIFIED 2017, PAY 2018 ASSESSMENT  
TO WASHINGTON COUNTY**

WHEREAS, 4823 Olson Lake Trail N., PID 08.029.21.11.0024, was assessed \$17,500.00 for sewer improvements as part of the CSAH 13 improvements; and

WHEREAS, the City of Lake Elmo received payment of assessment prior to certification;

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Lake Elmo, Minnesota, that the following parcel may be removed from the certified 2017, Pay 2018 assessment roll due per the attached Washington County abatement forms.

08.029.21.11.0024

APPROVED by the Lake Elmo City Council on this 17th day of April, 2018.

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: 2017

Payable Year: 2018

**APPLICANT**

Owner's Name (please print or type) <b>Elizabeth J Gergen</b>			Soc. Sec. /Fed ID	Phone <b>651-462-0160</b>	Cell
Owner's Name			Soc. Sec. /Fed ID	Phone	Cell
Owner's Name			Soc. Sec. /Fed ID	Phone	Cell
Owner's Mailing Address <b>4823 Olson Lake Trail N</b>			Property Address (if different from mailing address)		
City <b>Lake Elmo</b>	State <b>MN</b>	Zip <b>55042</b>	City	State	Zip

**DESCRIPTION OF PROPERTY**

Property ID Number <b>08.029.21.11.0024</b>	MP Number		
Legal Description of Property <b>Section 08 Township 029 Range 021 ALL THAT PART OF GOVERNMENT LOT ONE (1) AND TWO (2), SECTION EIGHT (8), IN TOWNSHIP TWENTY-NINE (29) NORTH, RANGE TWENTY-ONE (21) WEST OF THE FOURTH MERIDIAN, DESCRIBED AS FOLLOWS: COMMENCING AT THE MEANDER CORNER OF THE SOUTHWESTERLY SHORE OF OLSON LAKE.</b>	City or Township <b>Lake Elmo</b>	School District # <b>622</b>	TAG

**ASSESSOR'S ESTIMATED MARKET VALUE**

**Original:**

Land EMV	Improvement EMV	Total	Classification
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**Revised:**

Land EMV	Improvement EMV	Total	Classification
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**Applicant's Statement of Facts:**

Payment of special assessment CSAH 13 - Sewer was made prior to certification date of 11-14-17.

**Applicant's Request:**

Remove the special assessment (principal and interest) for "CSAH 13 - Sewer" from this parcel and from the tax rolls.

Project 26151252 Orig Amount \$17,500 Interst 3.26 Length 20 Years

2018 Tax Statement Amount owing \$1751.44

**Applicant's Signature:**

**Date:**

**04/11/18**

**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.