



STAFF REPORT

DATE: March 4, 2020

CONSENT

AGENDA ITEM: Abatement of Interest on DNR Property

SUBMITTED BY: Kristina Handt, City Administrator

BACKGROUND:

In 2014 the City abated the interest up to that point on an assessment to DNR land on Demontreville Trail related to a road project. Under statute, state agencies do not have to pay interest, only the principal amount. While the City abated the amount in 2014, they did not recertify the project for 2015-2017 to remove the interest charge. The DNR sent the letter included in your packet to Washington County.

ISSUE BEFORE COUNCIL:

Should the Council approve the abatement of interest on two parcels owned by the DNR on Demontreville Trail?

PROPOSAL:

Included in your packet is a resolution and abatement form. The total amount of the abatement for the two parcels is \$648.

RECOMMENDATION:

If removed from the consent agenda:

“Motion to Approve Resolution No 2020-016”

ATTACHMENT

- Letter from DNR
- Resolution No 2020-016
- Abatement Form

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

RESOLUTION NO. 2020-016

**A RESOLUTION RELATED TO 2020 ASSESSMENTS
TO WASHINGTON COUNTY**

BE IT RESOLVED, by the City Council of the City of Lake Elmo, Minnesota, that the 2015-2017 interest certified to PID #05.029.21.41.0005 and PID #05.029.21.41.0006 may be removed from the 2020 assessment roll due per the attached Washington County abatement forms.

APPROVED by the Lake Elmo City Council on this 4th day of March, 2020.

By: _____
Mike Pearson
Mayor

ATTEST:

Julie Johnson
City Clerk

m DEPARTMENT OF
NATURAL RESOURCES

February 6, 2020

Jennifer Wagenius, Director
Washington County
Property Records and Taxpayer Services
Government Center
14949 62nd Street North
P.O. Box 6
Stillwater, MN 55082-0006

Re: Parcel ID's #: 05.029.21.41.0006, 05.029.21.41.0005
19.032.21.22.0002, 19.032.21.22.0003

Dear Ms. Wagenius:

The 2012, 2015, 2016, 2017, property tax invoices for the above-described parcel indicates that the following amount is due:

By a payment processed through the state's financial system, Washington County received full payment for the taxes assessed.

The statement indicates there was interest due on this parcel. It continues to be the position of the State of Minnesota, with review by the Attorney General's office, that the State does not pay penalties, interests or costs unless specifically provided for by law. (See Minnesota Statutes, sec. 645.27).

Generally, the counties either submit tax statements that only reflect the base tax, or the counties abate any penalties, interests or costs that appeared on the original statement. For your county, we would appreciate it if you would abate the interest that appeared on the 2012, 2015, 2016, 2017 property tax invoices.

If you have any questions, please contact me at (651) 259-5393.

Sincerely,


Belem Escobedo-Ibarra, Real Estate Technician
DNR- Division of Lands & Mineral

Enclosure

belem.escobedo-ibarra@state.mn.us

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

Received: _____
Worksheet# _____

Assessment Year: _____
Payable Year: _____

APPLICANT

Owner's Name (please print or type)			Soc. Sec. / Fed ID	Phone	Cell
MN DNR				651.259.5393	
Owner's Name			Soc. Sec. / Fed ID	Phone	Cell
Owner's Mailing Address			Property Address (if different from mailing address)		
500 Lafayette Rd			Demontreville Trail		
City	State	Zip	City	State	Zip
St. Paul	MN	55155	Lake Elmo	MN	55042

DESCRIPTION OF PROPERTY

Property ID Number	Linked Group Number		
05.029.21.41.0006 and 05.029.21.41.0005			
	City or Township	School District #	TAG
	Lake Elmo	622	

ASSESSOR'S ESTIMATED MARKET VALUE

Original:

Land EMV	Improvement EMV	Total	Class

Revised:

Land EMV	Improvement EMV	Total	Class

Applicant's Statement of Facts:

See Attached Letter from MN DNR

Applicant's Request:

Remove interest payments for years 2015-2017

Applicant's Signature:

Date:

NOTE: M.S. §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, 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

ORIGINAL	Class	EMVL	EMVI	EMV	TMV	Tax Capacity	Taxes Credits	SPASS	Total Tax
							LNTC		
Val Grp - 1				-			TIF		
Val Grp - 2				-			FD		
Val Grp - 3				-			STATE		
Val Grp - 4				-			RMV		
Val Grp - 5				-			PWRL CR		
TOTAL		-	-	-	-	-	AG CR		
							HST CR		
							TOTAL	-	-

REVISED	Class	EMVL	EMVI	EMV	TMV	Tax Capacity	Taxes Credits	SPASS	Total Tax
							LNTC		
Val Grp - 1				-			TIF		
Val Grp - 2				-			FD		
Val Grp - 3				-			STATE		
Val Grp - 4				-			RMV		
Val Grp - 5				-			PWRL CR		
TOTAL		-	-	-	-	-	AG CR		
							HST CR		
							TOTAL	-	-
TOTAL DIFFERENCE		-	-	-	-	-		-	-

REPORT OF INVESTIGATION

<input type="checkbox"/> Tax is paid as of: _____	Local Tax Rate: _____
<input type="checkbox"/> 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: _____
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CERTIFICATE OF APPROVAL - COUNTY ASSESSOR

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

ASSESSOR'S RECOMMENDATION (County Assessor or City Assessor)

CRITERIA:		Assessor's Signature	Date:
Approved <input type="checkbox"/>	Denied <input type="checkbox"/>		

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 & Taxpayer Services, and the County Board of Commissioners must all favorab

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, s