



## STAFF REPORT

DATE: February 2, 2021

### **CONSENT**

**AGENDA ITEM:** Abatement of Assessments for 11227 Stillwater Blvd

**SUBMITTED BY:** Kristina Handt, City Administrator

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### **BACKGROUND:**

In 2016, the city council approved assessments for 11227 Stillwater Blvd as part of the Old Village Phase 1 project. The assessments were for both street and sanitary sewer. Mr. Kosman paid off the remaining assessment amount on December 7, 2020. This was after the deadline to make changes with the county to impact the 2021 property tax statements.

### **ISSUE BEFORE COUNCIL:**

Should the Council approve the abatement of assessments of \$3,020.99 on PID 13.029.21.23.0007?

### **PROPOSAL:**

Included in your packet is a resolution and abatement form. The total amount of the abatement for 11227 Stillwater Blvd for 2021 is \$3,020.99. Staff will then remove the future assessments from the property before the annual deadline in November.

### **FISCAL IMPACT:**

None since the city received the full payment amount in December.

### **RECOMMENDATION:**

If removed from the consent agenda:

***“Motion to Approve Resolution No 2021-017”***

### **ATTACHMENT**

- Resolution No 2021-017
- Abatement Form

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

**RESOLUTION NO. 2021-017**

**A RESOLUTION RELATED TO 2021 ASSESSMENTS  
TO WASHINGTON COUNTY**

WHEREAS, 11227 Stillwater Blvd had assessments certified to the property taxes in 2021 for Old Village Phase 1 Streets and Sewer; and

WHEREAS, the City of Lake Elmo has received payment of \$30,714.34 on December 7, 2020 to pay off the Old Village Phase 1 Street and Sewer assessments at 11227 Stillwater Blvd; and

WHEREAS, said payment was received after the November deadline to remove assessments from certification for 2021;

BE IT RESOLVED, by the City Council of the City of Lake Elmo, Minnesota, that the 2021 special assessment amount of \$ 1,449.31 and \$1,571.68 for Old Village Phase 1 Street and Sewer Assessments certified to PID 13.029.21.23.0007 may be removed from the assessment roll due per the attached Washington County abatement forms.

APPROVED by the Lake Elmo City Council on this 2<sup>nd</sup> day of February, 2021.

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By: \_\_\_\_\_  
Charles Cadenhead  
Mayor

ATTEST:

\_\_\_\_\_  
Julie Johnson  
City Clerk

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

Received: \_\_\_\_\_

Assessment Year: \_\_\_\_\_

Worksheet# \_\_\_\_\_

Payable Year: \_\_\_\_\_

**APPLICANT**

Owner's Name (please print or type)			Soc. Sec. / Fed ID	Phone	Cell
Richard Kosman					651-270-0321
Owner's Name			Soc. Sec. / Fed ID	Phone	Cell
Cynthia Kosman					651-214-8572
Owner's Mailing Address			Property Address (if different from mailing address)		
807 June Ave No			11227 Stillwater BLVD No		
City	State	Zip	City	State	Zip
Lake Elmo	MN	55042	Lake Elmo	MN	55042

**DESCRIPTION OF PROPERTY**

Property ID Number	Linked Group Number
13.029.21.23.0007	
City or Township	School District # / TAG
11227 Stillwater BLVD No Lake Elmo	834

**ASSESSOR'S ESTIMATED MARKET VALUE**

Original:	Land EMV	Improvement EMV	Total	Class

Revised:	Land EMV	Improvement EMV	Total	Class

**Applicant's Statement of Facts:**

paid The City of Lake Elmo \$30,714.34 on 12/7/2020 for payoff of Special Assessment on Phase 1

**Applicant's Request:**

payoff Special Assessment on Phase 1

**Applicant's Signature:** Richard Kosman **Date:** 1/4/2021

**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		
<b>TOTAL</b>							AG CR		
							HST CR		
							<b>TOTAL</b>		

  

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		
<b>TOTAL</b>							AG CR		
							HST CR		
							<b>TOTAL</b>		

  

<b>TOTAL DIFFERENCE</b>									
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### 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 favorably recommend its adoption.*

**ASSESSOR'S RECOMMENDATION** (County Assessor or City Assessor)

**CRITERIA:**

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

<input type="checkbox"/> Approved <input type="checkbox"/> Denied	<input type="checkbox"/> Approved <input type="checkbox"/> Denied	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 favorably recommend its adoption.*

<input type="checkbox"/> Approved <input type="checkbox"/> Denied	<input type="checkbox"/> Approved <input type="checkbox"/> Denied	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 \_\_\_\_\_