



## STAFF REPORT

DATE: April 4, 2023

### **CONSENT**

**AGENDA ITEM:** Abatement of Assessments for PID 34.029.21.41.0029

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

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### **BACKGROUND:**

In error, an unpaid water (irrigation) bill was assessed to a city parcel in Savona rather than the appropriate HOA parcel. In order to remove the assessment, an abatement needs to be processed.

### **ISSUE BEFORE COUNCIL:**

Should the Council approve the abatement of assessments for delinquent water billing on PID 34.029.21.41.0029?

### **PROPOSAL:**

Included in your packet is a resolution and abatement forms. The amount of the abatement is \$1,595.53. Finance staff has already sent a bill to the HOA. If they continue to not pay it, we have identified the correct parcel to assess it to next year.

### **FISCAL IMPACT:**

None since the city is seeking payment from the HOA and still retains the right to assess next year if remains unpaid.

### **RECOMMENDATION:**

If removed from the consent agenda:

***“Motion to Approve Resolution No 2023-028”***

### **ATTACHMENT**

- Resolution No 2023-028
- Abatement Forms

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

**RESOLUTION NO. 2023-028**

**A RESOLUTION RELATED TO 2023 ASSESSMENTS  
TO WASHINGTON COUNTY**

WHEREAS, PID 34.029.21.41.0029 had assessments certified to the property taxes in 2023 for Delinquent Water 2022; and

WHEREAS, the PID 34.029.21.41.0029 is city owned property and not irrigated; and

WHEREAS, said charges will be properly assigned to the Savona Single Family Master HOA;

BE IT RESOLVED, by the City Council of the City of Lake Elmo, Minnesota, that the 2023 special assessment amount of \$1,595.53 for Delinquent Water 2022 certified to PID 34.029.21.41.0029 may be removed from the assessment roll due per the attached Washington County abatement forms.

APPROVED by the Lake Elmo City Council on this 4<sup>th</sup> day of April 2023.

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

ATTEST:

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

**WASHINGTON COUNTY TAXATION DIVISION  
APPLICATION FOR ABATEMENT - SPECIAL ASSESSMENTS (only)**

Received: _____	Assessment Year: <b>2022</b>
Worksheet# _____	Payable Year: <b>2023</b>

**APPLICANT**

Submitter <b>Kristina Handt</b>	Phone <b>651-747-3905</b>	Email <b>khandt@lakeelmo.org</b>	
Address <b>3880 Laverne Avenue N</b>	City <b>Lake Elmo</b>	State <b>MN</b>	Zip <b>55042</b>

**PROPERTY INFORMATION**

Owner's Name(s) <b>City of Lake Elmo</b>					
Owner's Mailing Address <b>3880 Laverne Avenue 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
Property ID Number <b>34.029.21.41.0029</b>			City or Township	School District #	TAG

Special Assessment Project Number(s) <b>S-26601000-23</b>	Certified Amount Requested to be Abated (amount appearing on property tax statement) <b>1,595.53</b>

**Applicant's Statement of Facts:**

Incorrect PID assessed

**Applicant's Request:**

Please remove the current assesment payable in 2023

**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**

### OFFICE USE ONLY

ORIGINAL	Class	EMVL	EMVI	EMV	TMV	Tax Capacity	Taxes & Credits	SpAsmt	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							Taxes & Credits	SpAsmt	Total Tax	
							LNTC			
							TIF			
							FD			
							STATE			
							RMV			
							PWRL CR			
							AG CR			
							<b>TOTAL</b>	-		-
<b>TOTAL DIFFERENCE</b>								-	-	-

### 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: _____

### CERTIFICATE OF APPROVAL - COUNTY AUDITOR

AUDITOR'S RECOMMENDATION:			
Approved <input type="checkbox"/>	Denied <input type="checkbox"/>	Auditor's Signature	Date:
Deputy County Auditor / Taxation Division Manager			