

2015R-222
RESOLUTION
of the
CITY OF
MINNEAPOLIS
By Quincy

4/10

Establishing a hardship deferral program for special assessments and Repealing Resolutions 80R-365 and 93R-134.

Whereas, Minnesota Statutes Sections 435.193 through 435.195 grants cities the discretion to defer special assessments for certain individuals for whom payment would be a hardship; and

Whereas, Minnesota Statutes Section 435.193 states that hardship deferrals may be granted on homestead property to individuals who fit within one or more of these categories:

- a) Owned by a person 65 years of age or older;
- b) Owned by a person retired by virtue of a permanent and total disability; or
- c) Owned by a person who is a member of the Minnesota National Guard or other military reserves who is ordered into active military service, as defined in section 190.05, subdivision 5b or 5c, as stated in the person's military orders; and

Whereas, the Council has determined that deferment of special assessments may be desirable for certain individuals;

Now, Therefore, Be It Resolved by the City Council of the City of Minneapolis:

That the City of Minneapolis special assessment hardship deferral program shall be an administrative process with the following rules:

1. The special assessment must be on homestead property owned by an individual who fits within one or more of the above categories.
2. The special assessment amount(s) to be deferred must total more than \$750 in aggregate.
3. No deferrals are allowed on one-year special assessments.
4. Interest on the deferred amount(s) shall accrue at the interest rate adopted for the related special assessment program.
5. The qualifying individual must sign an application that includes a sworn statement about their financial hardship and acknowledging that the special assessment payment is being deferred, not forgiven.
6. The Finance Officer shall sign qualifying documents granting approval of the hardship deferral and forward said documents to the Hennepin County Auditor for entry into the property tax rolls.
7. The deferment period shall end when an event listed in Minnesota Statutes Section 435.195 occurs, such as a sale of the property or loss of homestead status.

Be It Further Resolved that Resolution 80R-365 entitled "Establishing definitions of hardship when considering applications for deferment of special assessments for senior citizens", passed August 8, 1980, and Resolution 93R-134 entitled "Extending the Hardship Special Assessment Deferment to Persons Retired by Virtue of a Permanent and Total Disability", passed April 16, 1993, are hereby repealed.

Certified as an official action of the City Council:

RECORD OF COUNCIL VOTE (X INDICATES VOTE)													
COUNCIL MEMBER	AYE	NAY	ABSTAIN	ABSENT	VOTE TO OVERRIDE	VOTE TO SUSTAIN	COUNCIL MEMBER	AYE	NAY	ABSTAIN	ABSENT	VOTE TO OVERRIDE	VOTE TO SUSTAIN
Reich	X						Glidden	X					
Gordon	X						Cano	X					
Frey	X						Bender	X					
B Johnson	X						Quincy	X					
Yang	X						A Johnson	X					
Warsame	X						Palmisano	X					
Goodman	X												

ADOPTED MAY 15 2015 DATE

APPROVED NOT APPROVED VETOED

ATTEST Jackie Hanson
Interim Asst. CITY CLERK

[Signature]
MAYOR HODGES
MAY 21 2015 DATE