

Office Use Only
 Senior
 Disabled
 Military Person

**CITY OF CLARKFIELD
DEFERRED ASSESSMENT
APPLICATION FORM**

Pursuant to Minnesota Statutes 435.193 through 435.195, a homesteaded property owned by a person 65 years of age or older; or a person retired by virtue of a permanent and total disability; or a person who is a member of the Minnesota National Guard or other military reserves who is ordered into active military service as stated in the person's military orders is eligible for deferral of that assessment provided that the standards established by the City of Clarkfield Council are met.

Property Owner Name(s): _____

Property Address: _____

Property Legal Description: _____

Property Identification Number: _____

Property Owner Age(s): _____ Home Phone Number: _____
(Verified by Drivers License, Birth Certificate or other documentation) Cell Phone Number: _____

Household Income: \$ _____ Assessment Project: _____
(Please provide a copy of most recent year federal income tax return) Assessment Amount: _____

For persons claiming eligibility by virtue of permanent and total disability, documentation must be provided with the application. Documentation may consist of a medical doctor's written statement, social security disability certification of other verifying documentation.

For persons claiming eligibility by virtue of military status, documentation must be provided with the application. Documentation may consist of military orders.

PROPERTY OWNER(S) DATE

CITY CLERK DATE

This application must be filed with the City within ____ days of the date of Council approval of the Assessment project.

Deferred Assessment household income eligibility is based on _____

M.S. 435.193 Hardship Assessment Deferral for Seniors, Disabled, or Military Persons.

(a) Notwithstanding the provisions of any law to the contrary, any county, statutory or home rule charter city, or town, making a special assessment may, at its discretion, defer the payment of that assessment for any homestead property:

(1) owned by a person 65 years of age or older or retired by virtue of a permanent and total disability for whom it would be a hardship to make the payments; or

(2) 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, for whom it would be a hardship to make the payments.

(b) Any county, statutory or home rule charter city, or town electing to defer special assessments shall adopt an ordinance or resolution establishing standards and guidelines for determining the existence of a hardship and for determining the existence of a disability, but nothing herein shall be construed to prohibit the determination of hardship on the basis of exceptional and unusual circumstances not covered by the standards and guidelines where the determination is made in a nondiscriminatory manner and does not give the applicant an unreasonable preference or advantage over other applicants.

M.S. 435.194 Procedure to Obtain Deferred Assessment.

The homeowner shall make application for deferred payment of special assessments on forms prescribed by the county auditor of the county in which the homestead is located. Where the deferred assessment is granted, the auditor shall record a notice thereof with the county recorder of said county which shall set forth the amount of the assessment. The taxing authority may determine by ordinance or resolution the amount of interest, if any, on the deferred assessment and this rate shall be recorded by the auditor along

with and in the same manner as the amount of the assessment.

M.S. 435.195 Termination of Right to Deferred Payment.

The option to defer the payment of special assessments shall terminate and all amounts accumulated plus applicable interest, shall become due upon the occurrence of any of the following events: (a) the death of the owner, provided that the spouse is otherwise not eligible for the benefits hereunder; (b) the sale, transfer or subdivision of the property or any part thereof; (c) if the property should for any reason lose its homestead status; or (d) if for any reason the taxing authority deferring the payments shall determine that there would be no hardship to require immediate or partial payment.

Instructions

(To be completed by the applicant)

1. Complete Deferred Assessment Application form and Authorization for Deferral of Special Assessment form provided by City Clerk's Office.
2. Attach all relevant information to document qualification for deferred assessment.
3. Return forms to City Clerk's Office.

(To be completed by the City)

4. City Clerk reviews qualifications. Upon approval by the City Council, the City Clerk then signs off on the application form.
5. The City may determine by ordinance or resolution the amount of interest, if any, on the deferred assessment.
6. The City will then forward the Authorization for Deferral of Special Assessment form and the Notice of Receipt of Lien Document(s) form to the Yellow Medicine County Property & Public Services Dept. along with a \$46.00 recording fee payable to Yellow Medicine County.

(To be completed by the County)

7. YMC Property & Public Services Dept. will record the lien against the property and return the completed forms to the City.

**AUTHORIZATION FOR DEFERRAL OF SPECIAL ASSESSMENT PURSUANT TO
MINNESOTA STATUTES, SECTIONS 435.193 – 435.195**

State of Minnesota

County of Yellow Medicine

Date _____

I (We), the undersigned declare under penalties of perjury:

- That I (We) reside at _____
- That I (We) am (are) the owner(s) of the property legally described as _____

- And identified by Property Identification Number _____

PROPERTY OWNER

I, _____ of the City of _____ in Yellow Medicine County, State of Minnesota do hereby certify that the application of _____ Above named, has been duly reviewed and that in accordance with the deferred assessment policies of the City of _____ was duly approved on _____, 20____.

That in accordance with approval granted, that the special assessments on the above described property in the amount of \$_____, should be deferred with or without interest at the annual rate of _____% (interest shall or shall not be deferred); until such time as it is deemed the applicant no longer qualifies or the property loses its eligibility.

CITY CLERK

DATE

(SEAL)

**NOTICE OF RECEIPT OF LIEN DOCUMENT(S) FOR
DEFERRAL OF SPECIAL ASSESSMENT PURSUANT TO
MINNESOTA STATUTES, SECTIONS 435.193 – 435.195**

OFFICE OF THE COUNTY AUDITOR
STATE OF MINNESOTA
COUNTY OF YELLOW MEDICINE

I hereby certify that the within Authorization for Deferral of Special Assessment has been filed in the Office of the Property & Public Services Dept., duly appointed to the duties of the Yellow Medicine County Auditor on the ___ day of _____, 20__.

(SEAL)

PROPERTY & PUBLIC SERVICES DIRECTOR

**TERMINATION OF RIGHT TO DEFERRED PAYMENT
PURSUANT TO MINNESOTA STATUTES, SECTION 435.195**

State of Minnesota

County of Yellow Medicine

Date _____

I, _____ of the City of _____ declare under penalties of perjury that the following property no longer qualifies for deferment of special assessment:

- Property legally described as _____

- And identified by Property Identification Number _____

For the reasons of:

- Death of the owner, provided that the spouse is otherwise not eligible for the benefits hereunder;
- The sale, transfer or subdivision of the property or any part thereof;
- If the property should for any reason lose its homestead status; or
- If for any reason the taxing authority deferring the payments shall determine that there would be no hardship to require immediate or partial payment.

(SEAL)

CITY CLERK

**NOTICE OF RECEIPT OF DOCUMENT(S) FOR
TERMINATION OF RIGHT TO DEFERRED PAYMENT
PURSUANT TO MINNESOTA STATUTES, SECTION 435.195**

OFFICE OF THE COUNTY AUDITOR
STATE OF MINNESOTA
COUNTY OF SIBLEY

I hereby certify that the within Termination of Right to Deferred Payment has been filed in the Office of the Property & Public Services Dept., duly appointed to the duties of the Yellow Medicine County Auditor on the ___ day of _____, 20___.

(SEAL)

PROPERTY & PUBLIC SERVICES DIRECTOR