

Washington County, Minnesota Ordinances

Ordinance No. 27 Deferred Assessments, Battle Creek Project #1

An ordinance allowing deferred assessments against homestead property for Battle Creek Project #1 for certain property owners who are at least 65 years of age or handicapped [cf. Laws of 1981, Chapter 332, An Act relating to the Ramsey-Washington Metro Watershed District; permitting deferral of special assessments in certain cases of hardship.]

Date Approved: 03/16/1982

Expiration: No applications for deferment will be accepted after April 30, 1982.

The County Board of Washington County Ordains:

1. Owners of homestead property shall be eligible to apply for deferment of the special assessment levied against the homestead property for Battle Creek Project #1 if any owner is at least 65 years of age or handicapped and the assessment constitutes a hardship.

2. "Handicapped" means that the owner of homestead property:

- a. has a physical or mental impairment which substantially limits one or more of the major life activities, and,
- b. has a record of such impairment, and,
- c. is the primary source of income for the household, and
- d. has been deemed permanently "disabled" or "handicapped" by one or more federal, state or local agencies for purposes of other benefits or assistance provided to such persons.

In extenuating circumstances, the Ramsey-Washington Metro Watershed District (hereinafter referred to as "District" may, upon request, refer an owner who has not applied for eligibility under any other programs to a certified expert in evaluation of disabilities in order to determine if a condition warrants deferment of the assessment.

3. The special assessment shall be considered a hardship if 10% of the assessment exceeds one-half percent (½%) of the homestead owner's annual adjusted gross income.

- a. "Adjusted gross income" means that shown on Line 31 of the owner(s) 1981 federal income tax return. For those households not filing a 1981 federal income tax return, "adjusted gross income" means total income from all sources, less \$750 for each adult dependent living in the household

(including the owner) and \$500 for each minor dependent.

b. Total income from all sources shall include: any public assistance, including but not limited to General Assistance, AFDC, and SSI, unemployment compensation, workers' compensation, pensions and annuities, including PERA and Social Security, estate or trust income, veterans disability payments and education grants, salaries, including commissions, bonuses, overtime pay and tips, interest and dividends, rental income, business profit for self-employed individuals, including farmers, payments received from properties being sold on contracts for deed.

4. Interest shall be charged on all deferred assessments at the same annual rate as that charged on all other assessments not prepaid plus one-half percent for administrative costs.

5. Partial deferments will not be allowed, except that homestead owners within the City of St. Paul may apply to defer the entire portion of the assessment against their property which is payable by the owner (the exception is stated here for reference purposes only).

6. As provided in Section 435.195, Minnesota Statutes, all deferred assessments plus applicable interest, shall become due upon the occurrence of any of the following:

- a. 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. loss, for any reason of the property's homestead status;
- d. decision by the District that there would be no hardship to require immediate payment.

7. Procedures for deferred assessments:

a. The homestead owner shall make application to the District on the form prescribed by Ramsey County or Washington County, as appropriate, attaching either a copy of his/her 1981 federal income tax return or a calculation of adjusted gross income on a form to be provided by the District. Owners requesting deferment because of handicap shall also include evidence of eligibility for one or more other federal, state, or local benefits or assistance provided to disabled/handicapped persons.

b. The District shall certify to the appropriate County that the Board of Managers has approved each application for deferment.

c. Each County shall record the deferments in accordance with established County procedures.

8. No applications for deferment will be accepted after April 30, 1982. The District will not reopen applications for deferment at any future date until after all bonds issued for the project are retired.

9. This ordinance shall be effective upon passage by the County Board and publication.

Passed by the Washington County Board of Commissioners on March 16, 1982.

A. B. Schaefer, Jr.,
Chairman

M. Neal Erdahl
Administrator - Coordinator