

## **Chapter 20.5**

### **SPECIAL ASSESSMENTS**

**Art. I. Special Assessment Deferrals, Sections 01-25**

**Art. II. Deferment of Special Assessments, Sections 26-31**

#### **ARTICLE I. SPECIAL ASSESSMENT DEFERRALS**

**Sections 01-through 25. Reserved**

#### **ARTICLE II. DEFERMENT OF SPECIAL ASSESSMENTS**

##### **Section 26. Establishment.**

The City Council may, at its discretion and pursuant to Minnesota Statutes 435.193-435.195, defer payment of certain Special Assessments. Recognizing that the payment of Special Assessments for the improvement of property may be a hardship upon certain persons 65 years of age or older or retired by virtue of a permanent and total disability, and, in order to alleviate such hardships, there is hereby established in the City of Chaska, procedures and criteria as hereinafter set forth in this Ordinance for the deferring of Special Assessments on homestead property of such persons who qualify therefor. (Ord. No. 610, Sec. 2, 11-18-96)

##### **Section 27. Eligibility for deferment.**

Applications for the deferment of the payment of Special Assessments may be made only by the owner or owners where one or both of such owners are of the age of 65 or older or retired by virtue of a permanent and total disability for whom it would create a hardship to make such payments. Deferment of assessments may only be made for homestead property of the applicant. Such deferments shall not apply to vacant land or income property owned by persons 65 years of age or older or retired by virtue of a permanent or total disability. (Ord. 610, Sec. 3, 11-18-96)

##### **Section 28. Standards and criteria for determining existence of hardship.**

A hardship shall be deemed to exist qualifying the applicant for deferment of Special Assessments as set forth in Section 27 of this chapter when:

- a. The annual gross income of the applicant according to his/her most recent Federal income tax return plus his/her tax-exempt income does not exceed \$19,000.00. If no such return was made, the City Clerk shall require the applicant submit other pertinent information to show that this qualification is met.

b. The average annual payment for all assessments levied against the property exceeds one percent (1%) of the adjusted gross income of the applicant as thus calculated.

c. The Special Assessments to be deferred exceed \$200.00.

d. The applicant's total assets exclusive of the homestead do not exceed \$48,000.00. (Ord. No. 610, Sec. 4, 11-18-96)

However, nothing contained in Section 28 of this chapter shall prohibit the determination of a hardship on the basis of an exceptional or unusual circumstance not covered in a-d above where the determination is made in a nondiscriminatory manner and does not give the applicant an unreasonable preference or advantage over other applicants, such determination shall be made by the City Council.

### **Section 29. Procedures.**

The homeowner shall make application for deferred payment of Special Assessments as herein provided on forms prescribed by the County Auditor. Prior to filing such application, the applicant shall provide the City with a verified statement of net worth and annual gross income from all sources, which shall be accompanied, if available, by a copy of the applicant's Federal income tax return for the preceding year.

Upon determination by the City that applicant does qualify for deferred Special Assessments as herein provided, applicant may file the application with the County Auditor. The interest to be charged on any deferred assessments shall be the same rate of interest charged other property owners for the same improvement but which were not deferred. The application shall be made with the City Clerk on or before thirty (30) days following adoption of the assessment roll for which the applicant seeks deferment.

### **Section 30. Termination of deferment.**

The deferment of payment of Special Assessments shall close and all amounts accrued plus applicable interest shall become due and payable upon the occurrence of any of the following events:

a. The death of the owner, provided that the spouse is unable to qualify under the provisions of this Ordinance.

b. The sale, transfer or subdivision of all or any part of the property.

c. If the property should, for any reason, lose its homestead status.

d. If, for any reason, the City Council shall determine that there would be no hardship to require immediate or partial payment.

Upon the occurrence of one of the events specified in Section 30 of this chapter, the City Clerk shall terminate the deferment. Thereupon, the City Clerk shall notify the County Assessor and the County Auditor of the termination and the balance of the Special Assessment plus the applicable interest, the installments shall be certified annually, unless payment is made in full at Chaska City Hall, for the term as originally adopted except by State statute.

**Section 31. Annual review.**

The City Council shall annually review all deferments previously made. A determination shall be made concerning hardship and whether or not the deferment shall be continued or whether immediate or partial payment shall be made. (Ord. No. 391, Secs. 1-7, 02-18-86)