

CERTIFIED COPY OF RESOLUTION OF COUNTY BOARD OF AITKIN COUNTY, MINNESOTA

ADOPTED April 28, 2020

By Commissioner: Wedel

20200428-052

Public Hearing for Land Classification

WHEREAS, a public meeting was held on April 28, 2020 at 10:00 am at the regular county board meeting and that prior to meeting for the purpose of classifying or reclassifying tax-forfeited lands, the county board gave notice of its intent to meet for that purpose in postings, on the web site, and in the local newspaper, in addition to sending letters to any township, city, and school district in which the properties were located, and

WHEREAS, at the meeting, no objections were raised on any of the attached parcels.

THEREFORE, BE IT RESOLVED, that the Aitkin County tax forfeited parcels be classified as per below.

Commissioner Westerlund moved for adoption of the resolution and it was declared adopted upon the following vote

FIVE MEMBERS PRESENT

All Members Voting Yes

STATE OF MINNESOTA}
COUNTY OF AITKIN}

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 28th day of April, 2020 and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 28th day of April, 2020



Jessica Seibert
County Administrator

Property Tax Penalty Abatement

WHEREAS, Minnesota Governor Tim Walz has issued a series of Emergency Executive orders which include, among many others, a "Stay at Home" order which temporarily requires non-critical workers to stay safe at home, and several orders that require the temporary closure of certain non-critical businesses, all of which are aggressive, but necessary, community mitigation strategies to slow the transmission of COVID-19, reduce illness and deaths, and limit the economic impacts of the outbreak; and

WHEREAS, these necessary measures put in place to mitigate the COVID-19 health emergency have resulted in a significant loss of income to many individuals, businesses, and property owners in the County and across the state and nation; and,

WHEREAS, all levels of government are looking for ways to reduce the impact of the COVID-19 health emergency on the economy in general and on individuals, businesses, and property owners; and

WHEREAS, at the county government level, temporary abatement of the penalty for late property tax payments by extending the date when penalty begins to accrue to July 1, 2020 for the May 15th due date would be helpful to property owners. The first one-half of property taxes in Minnesota are due on May 15, 2020. Paying property taxes by this date may be difficult for many property owners that have been affected by COVID-19;

WHEREAS, not all individual and business property owners are experiencing financial hardship in the County due to COVID-19, and those who can, should pay their property taxes in a timely manner. Escrowed property, railroad and Utility taxpayers are exempt from this abatement; and

WHEREAS, pursuant to Minn. Stat. Section 279.01, Subd. 2 (a), the county board may, with the concurrence of the county treasurer, delegate to the county treasurer the power to abate the penalty provided for late payment of taxes in the current year if any county board so elects, the county treasurer may abate the penalty on finding that the imposition of the penalty would be "unjust and unreasonable".

WHEREAS, the County Board finds that the imposition of penalties for late payments of property taxes owed by property owners due by May 15, 2020 would be "unjust and unreasonable" due to the significant economic hardships experienced by these property owners during the COVID-19 public health emergency; and,

WHEREAS, The County Treasurer within Aitkin County has concurred with the proposal to temporarily abate the penalty for late property tax payments on all properties other than those mentioned as exempt within the County due to the public health emergency that would otherwise be owed by May 15, 2020, until July 1 2020. Property owners who are financially able to make their first half property tax payments by the May 15, 2020 deadline are strongly encouraged to do so to help insure the County and other local governments will have access to the financial resources they need to serve the public during this public health emergency.

NOW, THEREFORE, BE IT RESOLVED,

- 1) The County Board temporarily abates any penalties for late payments made for first half property tax payments due by May 15, 2020 but paid by June 30, 2020. The date that penalty will begin to accrue

on first half property taxes is July 1, 2020, except for property owners with escrowed property, railroad and utility property.

- 2) The County Treasurer, pursuant to Minn. Stat. Section 279.01, Subd. 2 (a) shall abate until July 1, 2020, the penalties provided for late payment of taxes due May 15, 2020. Property owners will not be required to submit an application of any kind to the County in order to take advantage of this postponement of penalties. Property owners that have already made first half tax payments prior to the May 15, 2020 deadline will not qualify for a refund in order to allow the taxes owed to be paid later on.
- 3) Property taxes paid by escrow, taxed as railroad or utility are not included in this resolution.

Commissioner Westerlund moved for adoption of the resolution and it was declared adopted upon the following vote

FIVE MEMBERS PRESENT

All Members Voting Yes

STATE OF MINNESOTA}
COUNTY OF AITKIN}

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 28th day of April, 2020 and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 28th day of April, 2020



Jessica Seibert
County Administrator