



CITY OF ROSEVILLE, MINNESOTA
ELIGIBILITY AND DOCUMENTATION REQUIREMENTS
FOR DEFERRAL OF SPECIAL ASSESSMENTS

Deferral of special assessments for a property classified as homesteaded by Ramsey County shall be available to the property owner(s) who meet the following criteria:

1. Applicant Eligibility:

- **Senior Citizens:** The applicant must be 65 years of age or older as of the date the assessment would otherwise be due, **or**
- **Disabled Persons:** The applicant must be permanently and totally disabled, as determined by the Social Security Administration or an affidavit from a physician stating the applicant has a permanent disability and is unable to perform any kind of work, **or**
- **Military Service:** The applicant must be ordered to active military duty, as defined by Minnesota Statutes §190.05 as stated in the person's military orders; **AND**
- **Hardship Determination:** A hardship will be deemed to exist when the amount of all assessments annually levied upon the subject property exceeds one percent (1%) of the household's adjusted gross income, as evidenced by the household's most recent federal income tax return(s) or a sworn affidavit by applicant.
 - **Note:** If an applicant does not meet the hardship determination noted above, they may appeal to City Council if the applicant believes that an exceptional and unusual circumstance exists that warrants deferment. City Council will review on a case-by-case basis and may determine whether to grant such a request and must do so without giving the applicant unreasonable preference or advantage over other applicants.

2. Interest

Interest shall be charged on any deferred assessment at a rate equal to the rate charged to others on the same assessment roll.

3. Term and Continuation of Deferral

- The deferral shall continue for as long as the applicant continues to meet the eligibility criteria and occupies the property as their principal residence.
- The deferred assessment, plus applicable interest, shall become immediately payable upon:
 - the death of the owner, provided that the spouse is otherwise not eligible;
 - the sale, transfer or subdivision of the property;
 - the property loses its homestead status; or
 - the City determines that there would be no hardship to require immediate or partial payment.
- It shall be the duty of the applicant to notify the City Manager of any change in her or his status that would affect eligibility for deferral.

4. Application Process

- Applications must be submitted in writing to the City Manager or their designee on the form provided by the City.
- The City shall review applications and determine eligibility within 30 days of submission.

5. Questions?

Contact the Engineering Department at 651-792-7004 or engineering@cityofroseville.com.



APPLICATION FOR SPECIAL ASSESSMENT DEFERRAL

SECTION 1 – APPLICANT INFORMATION

APPLICANT'S FULL LEGAL NAME (LAST, FIRST, MIDDLE)	
APPLICANT'S MAILING ADDRESS (STREET ADDRESS, CITY, STATE, ZIP)	
APPLICANT'S PHONE NUMBER	APPLICANT'S DATE OF BIRTH

SECTION 2 – PROPERTY INFORMATION

STREET ADDRESS OF PROPERTY	
PARCEL IDENTIFICATION NUMBER	

SECTION 3 – DEFERRAL INFORMATION

REASON FOR DEFERRAL: Deferral of homestead property for (check one or more of the following): ☐ Person 65 years of age or older for whom it would be a hardship to make the payments. ☐ Person who is retired by virtue of permanent and total disability for whom it would be a hardship to make the payments. ☐ Person who is active member of any of the U.S. armed forces, Minnesota National Guard or other military orders, for whom it would be a hardship to make the payments.

SECTION 4 – SUPPORTING EVIDENCE

(e.g. Driver's License or other state ID; most recent Federal Income Tax Return or affidavit; Social Security an affidavit from a physician stating the applicant has a permanent disability and is unable to perform any kind of work)

I certify that the information given herein is true and complete to the best of my knowledge.

Signature of Applicant

Date

FOR OFFICE USE ONLY

☐ APPROVED ☐ DENIED	
REASON FOR DENIAL:	DATE RECIEVED: PROJECT NO:
	DESCRIPTION:
	LEVIED DATE: INTEREST RATE:
	TERM OF ASSESSMENT (NON-DEFERRED):
	AMOUNT OF PRINCIPAL TO BE DEFERRED:

Signature of Finance Director

Date

CITY OF ROSEVILLE, MINNESOTA
AFFIDAVIT TO ACCOMPANY THE APPLICATION
FOR DEFERRAL OF SPECIAL ASSESSMENTS
IF NO INCOME TAX RETURN FILED

STATE OF MINNESOTA)
) ss
COUNTY OF RAMSEY)

I, _____, being first duly sworn, do depose and state that my/our
gross income for the year _____ was in the amount of \$_____.

Signature of Applicant

Signature of Applicant

Sworn to before me
this _____ day of _____, 20____.

Notary Public