



## ANOKA COUNTY ABATEMENT POLICY

### Policy Statement

It is the policy of Anoka County that the Anoka County Board of Commissioners, and those to whom the Board has delegated authority, consider and grant abatement of property values, taxes, penalty, interest, and costs consistent with Minnesota Statutes. Abatements are only considered and may be granted as they relate to taxes payable in the current year, and the two prior years for documented cases of hardship or clerical errors. Abatement standards defined in this policy are consistently applied and all taxpayers are treated equitably.

### Definitions

**Abatement:** Reduction in valuation, change in classification, or reduction in taxes, penalty, interest and costs on taxes not paid by the statutory due date.

**Assessment Date:** Statutory date on which the County Assessor determines market value and classification.

**Current Tax Year:** Year in which property taxes are payable.

**Market Value:** Market value is the estimated amount a property would sell for if it were to be sold in an arm's length transaction as determined by the County Assessor.

### Allowable Abatements

**Clerical Error:** An administrative error made by the County, municipality or other taxing authority performing clerical duties, such as coding, transposition, or mathematics which causes erroneous classification, erroneous valuation or late payment of tax. (Minn. Stat. §§ 375.192)

**Value and Classification Hardship:** A reduction in market value as deemed appropriate by the County assessor when property owners were not in title during the traditional appeal timeframe so long as the parcel had not been reviewed and/or adjusted previously. Approved changes of this nature shall be done for the current tax year only.

Regardless of prior appeal, changes in classification or taxable status or from non-homestead to homestead shall be for current tax year only. (Minn. Stat. §§ 375.192)

**Lost or Delayed Payment:** Failure of the United States Postal Service to deliver a tax payment where adequate documentation has been presented. (Minn. Stat. §§ 279.01, 375.192)

**Special Assessment:** No reduction, abatement, or refund of any special assessment certified and levied shall be made unless also approved by the taxing authority. (Minn. Stat. §§ 375.192)

**Disaster Abatement (Local Option):** A reduction of taxes on property that has been accidentally or unintentionally damaged due to a disaster that results in the property becoming uninhabitable or unusable. Disaster Abatements may only be applied to taxes calculated on structures located on a property. (Minn. Stat. §§ 237.1233)

**Hardship:** A tragedy or casualty suffered by the taxpayer, such as a death in the family, extreme or extended illness, accident, fire or other extreme hardship where sufficient documentation can be

provided, that results in erroneous valuation, erroneous classification or late payment of tax. Hardship does not apply to business entities unless documentation is also presented that demonstrates that no other persons, such as associates, partners, consultants or accountants, other than the applicant are involved in or have responsibility for property tax matters. Financial hardships do not fall within this definition. (Minn. Stat. §§ 279.01, 375.192)

***One Time Abatements of Penalty and Interest:*** A taxpayer without a history of late property tax payments, may be eligible for a one (1) time abatement of penalty and interest if the Division of Property Records & Taxation determines that the abatement should be granted in the interests of justice and fairness. The one-time abatement shall be once per parcel, per taxpayer, and is eligible for current year only. Taxpayers who were granted an abatement in response to COVID-19 Pandemic due to financial hardship directly related to COVID-19 are still eligible for this one-time abatement. (Minn. Stat. §§ 279.01, 375.192)

Any application that results in an allowable abatement of \$5.00 or less will be automatically denied.

## **Delegation of Approval Authority**

The County Board delegates its authority to grant abatements where the reduction in property tax, penalties, interest, and costs is less than \$10,000.00 to the Division of Property Records & Taxation. (Minn. Stat. §§ 279.01, 375.192)

The County Board delegates its authority to approve disaster abatements to the County Assessor. The County Assessor applies the standards set forth in Minn. Stat. § 273.1231 to 273.1233.

County Board action is required for abatements where the reduction in property tax, penalties, interest, and costs equals or exceeds \$10,000. Abatements not delegated by the County Board are first approved by the County Assessor and Chief Officer, Property Records & Taxation prior to Board consideration. In the case of abatement of cost, penalty, and interest, only, prior approval is required by the Chief Officer, Property Records & Taxation. All abatements will appear on the County Board agenda as "Tax Claims and Abatements".

All abatement applications that are denied by the County Assessor or Chief Officer, Property Records & Taxation are considered final.

## **Procedures**

Procedures will be maintained by the Division of Property Records & Taxation.

## **History**

12/14/1993 Established

08/09/2005 Amended

03/27/2012 Amended

07/28/2015 Amended

12/01/2023 Amended