902. Public Improvements Generally

§902.010 <u>PUBLIC IMPROVEMENTS GENERALLY: SPECIAL ASSESSMENTS, PAYMENT, DEFERRAL</u>. When the City of White Bear Lake makes the decision to use special assessments to defray the cost of improvements, it shall proceed according to the City Charter Section 8.01, which incorporates, inter alia, Minnesota Statutes Chapters 429 and 435, and which is supplemented by the following subdivisions:

Subd. 1. <u>Payment of Assessments</u>. This subdivision was enacted for the purpose of authorizing county officers to collect remaining balances of assessments for improvements in order to afford property owners and other members of the public the convenience of making such payment in the same place and in the manner that they pay general taxes and installments of assessment. Whenever any property owner or other person desires to pay the remaining unpaid installments of any assessment for improvement, the assessment roll of which has been certified to the County Auditor for collection with general taxes, the County Treasurer and the County Auditor are hereby authorized to establish whatever procedure is necessary to make possible the payment of said balance to the said county officials in lieu of paying same to the City Treasurer. The said county officials are hereby designated as agents for the City of White Bear Lake to collect such assessments and the mechanics thereof shall be set up by the County Auditor, County Treasurer and the City Clerk so that the intent and purpose of this subdivision can be accomplished.

Subd. 2. <u>Deferral of Assessments, Senior Citizens</u>. Pursuant to the authority granted by Minnesota Statutes Section 435.193, any person sixty-five (65) years of age or older owning homestead property, which property is subject to the levying of a special assessment after June 22, 1978, and which person meets the qualifications of hardship as defined herein, may apply for and receive deferred payment of special assessments so levied by making application therefor to the Department of Property Taxation, Ramsey County, Minnesota, in accordance with Minnesota Statutes Section 435.194. A hardship shall be deemed to exist when the average annual payment for all assessments levied against the subject property exceeds one (1%) percent of the adjusted gross income of the applicant as evidenced by the applicant's most recent federal income tax return. Deferred assessments shall be subject to interest at the rate of eight (8%) percent per annum on the remaining unpaid balance. The option to defer payment of special assessments shall terminate and all amounts accumulated, including accrued interest, shall become due upon the occurrence of any of the following events:

1. The death of the owner; provided, that the spouse is otherwise not eligible for the benefits hereunder.

2. The sale, transfer or subdivision of the property or any part thereof.

3. If the property should for any reason lose its homestead status. (Ref. Ord. Nos. 477, 1/13/70: 612, 6/13/78)