

**ANOKA COUNTY  
PROPERTY RECORDS AND TAXATION COMMITTEE AGENDA  
and Meeting of the Anoka County Board of Commissioners\*\***

Commissioner Scott Schulte (chair)  
Commissioner Mike Gamache (vice chair)  
Commissioner Matt Look

FOR THE NOVEMBER 15, 2023, MEETING  
10:30 a.m.

Conference Room #772-Anoka County Government Center

1. Public Comment: Public comments are welcome at this time. In consideration of others wishing to speak, please limit comments to 2 minutes. Questions directed to the committee will not be answered immediately; however, whenever possible, all appropriate questions will be responded to in a timely and effective manner by county staff.

**ACTION ITEMS\*:**

2. Consider Resolution #2023-PRT6, Approval of Delegation of Certain Tax-Forfeited Land Administration Duties to Anoka County Property Records and Taxation Chief Officer – See attached Resolution
3. Consider Resolution #2023-PRT7, Approval of Abatement Policy and Delegating Abatement Powers to Anoka County Property Records and Taxation Chief Officer – See attached Resolution

\*Requires board approval

**INFORMATIONAL ITEMS:**

4. Elections Update

**ADDITIONAL ITEMS:**

5. The next scheduled meeting will be on Tuesday, December 12, 2023 at 9:00 a.m. in room 772 at the Government Center.
6. Adjourn

*\*\* Actions taken by this Committee do not bind the County Board. In addition to the County Commissioners appointed to this committee, additional County Commissioners may attend. Non-committee Commissioners may choose to participate in the discussions and/or ask questions but they will **not** vote on any item, nor will they agree to take a specific action on business conducted by the committee. If their attendance and limited participation in the committee meeting is considered a meeting of the County Board, this shall serve as notice of a County Board meeting. This shall also serve as notice of a County Board Meeting for any committee comprised of four or more members of the board.*



# ANOKA COUNTY PROPERTY RECORDS & TAXATION COMMITTEE

COUNTY BOARD ACTION ITEM

*County Board Meeting Date: December 1, 2023*

<b>ITEM</b>	Resolution No. 2023-PRT6 Approval of Delegation of Certain Tax-Forfeited Land Administration Duties to Anoka County Property Records and Taxation Chief Officer
<b>ACTION REQUESTED</b>	The Property Records and Taxation Chief Officer is requesting approval of Resolution No. 2023-PRT6 Approval of Delegation of Certain Tax-Forfeited Land Administration Duties to Anoka County Property Records and Taxation Chief Officer.
<b>BACKGROUND</b>	<p>Anoka County administers the forfeiture process on behalf of the State of Minnesota for properties located in Anoka County. Minn. Stat. § 282.135 provides the county board may delegate to the county auditor any authority, power, or responsibility relating generally to the administration of tax-forfeited land assigned to the county board this chapter. This delegation includes, but is not limited to, the authority, power, and responsibility to classify tax-forfeited land as conservation or non-conservation property; set the appraisal values and terms of sale and sell at public auction; initiate legal proceedings to cancel purchase and repurchase contracts in default status; authorize reinstatement of canceled tax-forfeited contracts; and authorize former owners and other eligible parties to repurchase tax-forfeited land.</p> <p>This delegation will streamline these processes and reduce the administrative costs providing quicker, more responsive service to taxpayers and the public.</p> <p>Many of the metro and surrounding counties have already delegated this authority (including Carver, Dakota, Hennepin, Sherburne, Washington, and Wright).</p>
<b>RECOMMENDATIONS</b>	The Property Records and Taxation Chief Officer recommends the County Board approve Resolution No. 2023-PRT6 Approval of Delegation of Certain Tax-Forfeited Land Administration Duties to Anoka County Property Records and Taxation Chief Officer.
<b>SUBMITTED BY</b>	Pam LeBlanc, Property Records and Taxation Chief Officer

**RESOLUTION #2023-PRT6**

**APPROVAL OF DELEGATION OF CERTAIN TAX-FORFEITED LAND  
ADMINISTRATION DUTIES TO  
ANOKA COUNTY PROPERTY RECORDS AND TAXATION CHIEF OFFICER**

WHEREAS, Minn. Stat. § 282.135 authorizes the County Board to delegate its statutory authority, power, and responsibility for tax-forfeited land administration; and

WHEREAS, the Anoka County Property Records and Taxation Chief Officer requests authority to set the appraisal values and terms of sale and sell at public auction with the assistance of the County Assessor and Responsible Commissioner of Real Estate, classify tax-forfeited land as conservation or non-conservation property, initiate legal proceedings to cancel purchase and repurchase contracts in default status with the assistance of the County Attorney's Office, reinstate cancelled tax-forfeited land contracts, approve former owners and eligible parties to repurchase tax-forfeit land, and reinstate cancelled tax-forfeited land contracts; and

WHEREAS, this delegation will streamline these processes and reduce administrative costs providing quicker, more responsive service to taxpayers and the public.

NOW, THEREFORE, BE IT RESOLVED that the Anoka County Board of Commissioners hereby delegates the authority, power, and responsibility to the Anoka County Property Records and Taxation Chief Officer to set the appraisal values and terms of sale and sell at public auction in conjunction with the County Assessor and Responsible Commissioner of Real Estate, classify tax-forfeited land as conservation or non-conservation property, to initiate legal proceedings to cancel purchase and repurchase contracts in default status with the assistance of the County Attorney's Office, to reinstate cancelled tax-forfeited contracts, and to approve former owners and eligible parties to repurchase tax-forfeit land effective immediately on the condition that the Anoka County Chief Officer, Property Records and Taxation shall annually report to the County Board a summary of the transactions processed relevant to this delegation; and

BE IT FURTHER RESOLVED that the Anoka County Board of Commissioners retains the right to revoke this delegation at any time it deems appropriate.



# ANOKA COUNTY PROPERTY RECORDS & TAXATION COMMITTEE

## COUNTY BOARD ACTION ITEM

County Board Meeting Date: December 1, 2023

<b>ITEM</b>	Resolution No. 2023-PRT7 Approval of Abatement Policy and Delegating Abatement Powers to Anoka County Property Records and Taxation Chief Officer
<b>ACTION REQUESTED</b>	The Property Records and Taxation Chief Officer is requesting approval of Resolution No. 2023-PRT7 Approval of Abatement Policy and Delegating Abatement Powers to Anoka County Property Records and Taxation Chief Officer.
<b>BACKGROUND</b>	<p>As you may already be aware, Anoka County originally established and adopted The Anoka County Abatement Policy in December of 1993 with amendments to the policy in August 2005, March 2012, and July 2015.</p> <p>Today, we are requesting approval of the newly amended abatement policy and delegation of authority to consider and grant abatement of property values, taxes, penalty, interests, and costs consistent with Minnesota Statutes where the reduction is less than \$10,000. 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.</p> <p>Minn. Stat. § 375.192 provides that upon written application by the owner of any property, the county board may grant the reduction or abatement of estimated market valuation or taxes and of any costs, penalties, or interest on them as the board deems just and equitable and order the refund in whole or part of any taxes, costs, penalties, or interest which have been erroneously or unjustly paid. Except as provided in sections <a href="#">469.1812</a> to <a href="#">469.1815</a>, no reduction or abatement may be granted on the basis of providing an incentive for economic development or redevelopment. Except as provided in section <a href="#">375.194</a>, the county board may consider and grant reductions or abatements on applications only as they relate to taxes payable in the current year and the two prior years; provided that reductions or abatements for the two prior years shall be considered or granted only for (i) clerical errors, or (ii) when the taxpayer fails to file for a reduction or an adjustment due to hardship, as determined by the county board.</p> <p>Minn. Stat. § 375.192 also provides that the county board may delegate to the county auditor any authority, power, or responsibility, for the reduction or abatement of valuation or taxes assigned to the county board in this section.</p> <p>This updated abatement policy including delegation of duties will streamline these processes and reduce the administrative costs providing quicker, more responsive service to taxpayers and the public.</p> <p>Many of the metro and surrounding counties have already delegated this authority (including Carver, Dakota, Hennepin, Ramsey, Scott, Sherburne, Washington, and Wright).</p>
<b>RECOMMENDATIONS</b>	The Property Records and Taxation Chief Officer recommends the County Board approve Resolution No. 2023-PRT7 Approval of Abatement Policy and Delegating Abatement Powers to Anoka County Property Records and Taxation Chief Officer.
<b>SUBMITTED BY</b>	Pam LeBlanc, Property Records and Taxation Chief Officer

**RESOLUTION #2023-PRT7**

**APPROVAL OF ABATEMENT POLICY AND DELEGATING  
ABATEMENT POWERS TO  
ANOKA COUNTY PROPERTY RECORDS AND TAXATION CHIEF OFFICER**

WHEREAS, Minn. Stat. § 375.192 Subd. 2 authorizes the County Board to consider and grant reductions or abatements of valuation or taxes; and

WHEREAS, Minn. Stat. § 375.192 Subd 4, authorizes the County Board to delegate any authority, power, or responsibility, for the reduction or abatement of valuation or taxes assigned to the County Board under that same section of law; and

WHEREAS, Minn. Stat. § 279.01 Subd 2, authorizes the County Board to delegate the power to abate the penalty provided for late payment of taxes in the current year; and

WHEREAS, the Anoka County Property Records and Taxation Chief Officer requests the County Board revise the current abatement policy, including delegation authority, as set out in the attached Anoka County Abatement Policy; and

WHEREAS, the updated abatement policy including delegation of authority will streamline these processes and reduce administrative costs providing quicker, more responsive service to taxpayers and the public;

NOW, THEREFORE, BE IT RESOLVED that the Anoka County Board of Commissioners hereby approves the attached Anoka County Abatement Policy and delegates its authority to consider and grant abatement of property values, taxes, penalty, interests and costs consistent with Minnesota Statutes where the reduction is less than \$10,000. 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.

BE IT FURTHER RESOLVED that the Anoka County Board of Commissioners retains the right to revise this policy and revoke this delegation at any time it deems appropriate.

# PROPOSED 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

11/15/2023 Proposed Amendment

## **Approval**

Tentative December 1, 2023

**PROPOSED  
ANOKA COUNTY BOARD ACTION REQUIRED  
ABATEMENT APPLICATION PROCESS**

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”.

**Abatement Application Process – Reduction \$10,000 or greater**

- Step 1:** Division of Property Records and Taxation receives application for abatement.
- Step 2:** Abatement applications for valuation reductions and corresponding tax reductions for property located in a city of the first or second class having a city assessor are first sent to the City Assessor for review and approval. If approved by the city assessor, then the abatement application proceeds to the next step.
- Step 3:** Abatement applications for valuation reductions and corresponding tax reductions must be approved by the County Assessor. If approved by the County Assessor, then the abatement application proceeds to the next step.
- Step 4:** Responsible Commissioner for Real Estate (Responsible Commissioner) and the Chief Officer, Property Records and Taxation (Division Manager) meet to review abatement applications.
- Step 5:** Abatement applications approved by the Responsible Commissioner and Division Manager go directly to the County Board for action. Note: County or City Assessor approval is not required for abatement of penalty or interest.
- Step 6:** Copies of abatement applications being recommended for denial by the Responsible Commissioner and Division Manager are forwarded, along with any pertinent information, to the commissioner in whose district the property is located (hereinafter Respective Commissioner). The Respective Commissioner will then have two weeks to respond. If the Respective Commissioner concurs with the denial, no action is necessary, and the abatement will be considered denied at the end of the two-week period. If the Respective Commissioner disagrees with the proposed recommendation for denial, he/she shall, within the two-week time period, request in writing that the Responsible Commissioner forward the abatement application to the Property Records and Taxation Committee, which should consist of three board members, for consideration. However, if the Respective Commissioner is a member, then the alternate of the Property Records and Taxation Committee will serve.
- Step 7:** If the Property Records and Taxation Committee approves the abatement application, it proceeds to the County Board for consideration. If the Property Records and Taxation Committee does not approve the abatement application, the application is denied, and the applicant is notified.



- Step 8:** The Division of Property Records and Taxation will track and manage the progress of each abatement request, will notify applicants of the approval or denial of abatement requests, and will forward the approved abatement applications to the County Board for action.
- Step 9:** The Division of Property Records and Taxation will notify the respective city and school district within 20 days of final Board Action.

## **History**

12/14/1993 Established

08/09/2002 Amended

03/27/2012 Amended

07/28/2015 Amended

11/15/2023 Proposed Amendment

## **Approval**

Tentative December 1, 2023