

Board of Commissioners  
**AGENDA ITEM REPORT**



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**To:** County Board  
**Subject:** Consider a May 15 Property Tax Due Date Hardship Penalty Waiver Initiative  
**Meeting:** Board of Commissioners - 28 Apr 2020  
**Department:** PPS  
**Staff Contact:** Janel Timm, Property and Public Services Director

**BACKGROUND INFORMATION:**

As per direction from the April 14th Board Meeting, a set of program documentation as been drafted for the review and approval to give a focused relief scenario for the May 15th property tax due date. Penalty waivers would be available to homeowners of homesteaded residential property where a primary wage earner has been laid off from work, and a commercial property where a business was forced to close by Executive Order of the Governor related to the COVID-19 pandemic.

**FINANCIAL IMPACT:**

To be determined

**LEGAL OR OTHER ISSUES:**

**ATTACHMENTS:**

[YMC May 15 Due Date Penalty Waiver Initiative](#)  
[YMC May 15 Due Date Penalty Waiver Request Form](#)



## **YELLOW MEDICINE COUNTY MAY 15 PROPERTY TAX DUE DATE HARDSHIP PENALTY WAIVER INITIATIVE**

With historic unemployment expected in the short-term, and numerous businesses ordered to close or modify operations due to the COVID-19 pandemic, Yellow Medicine County Commissioners agree that there is a need to provide a form of relief to individual taxpayers experiencing layoffs and businesses that were ordered to close, while also recognizing the need to keep our county, cities, townships and schools operational and providing vital services within our communities.

The Yellow Medicine County Board is offering a penalty waiver for the May 15 property tax due date until July 15, 2020 for those qualifying homeowners of homesteaded residential property where a primary wage earner has been laid off from work, and a commercial property where a business was forced to close by Executive Order of the Governor related to the COVID-19 pandemic.

Qualifying taxpayers will need to submit an application to the Yellow Medicine County Property and Public Services Department to be reviewed and submitted for County Board approval at the next available meeting. Forms should be submitted no later than June 30, 2020 to be considered for penalty waiver.

Applications will include basic contact information and the property identification numbers of the parcels that should be considered for the penalty waiver. Also to be included on the form is a section for selecting the qualifying waiver reason and space to briefly describe the situation with the name of either the employer or business affected to be included.

Delinquency in prior tax years will not disqualify you for being considered for the May 15 due date penalty waiver. If approved for the penalty waiver, it does not affect the penalty or interest currently accrued on the delinquent balances.

The penalty waiver only applies to those property tax paid by July 15, 2020.

Application for penalty waiver does not guarantee approval. All penalty waiver decisions are at the sole discretion of the County Board.



# MAY 15 PROPERTY TAX DUE DATE HARDSHIP PENALTY WAIVER REQUEST FORM

**Forms must be received by the Property & Public Services Department by June 30, 2020**

If you own homestead residential property in Yellow Medicine County and have experienced being laid off from work, and have been ordered by Governor's Order to close your business due to the COVID-9 pandemic, you may be eligible for a waiver of penalties for late payment of property taxes normally due May 15 until July 15, 2020.

Person Requesting Penalty Waiver:
Daytime Phone Number:
Email:
Property Address:
Parcel Number (s):
(You must list all parcels you wish to be included with this request. For residential properties they must be homesteaded.)

Reasons to Consider Application:

Homestead residential property in Yellow Medicine County & household's primary wage earner was laid off from work, please explain/provide name of employer:

  

Commercial property where a business was ordered closed by Governor's Order, please explain/provide name of business:

By signing this form, I am stating that I understand the conditions of this request and agree to the terms above.

Signature:	Date:
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Return forms to:

Yellow Medicine County  
 Property & Public Services Dept.  
 180 8<sup>th</sup> Ave  
 Granite Falls, MN 56241  
 Phone: 320-564-3132  
 Fax: 320-564-0927

For Office Use Only:

Approved  
 Denied  
 Letter / Email / In Person

Processed by: \_\_\_\_\_

Date: \_\_\_\_\_