



City of Duluth
City Treasurer

411 West First Street • Room 120 • Duluth, Minnesota •
55802 218-730-5350 • Fax: 218-730-5917 •
www.duluthmn.gov

An Equal Opportunity Employer

CITY OF DULUTH DEFERRED ASSESSMENT APPLICATION INFORMATION REQUIRED

The following information is required when completing the Deferred Assessment Form for the City of Duluth.

1. Driver's License, Photo ID or other documentation to verify age of applicant.
2. A copy of the most recent federal tax filing form to determine income eligibility. If you no longer file income taxes, please provide us with a Social Security Benefit Statement and indicate any other income sources.
3. If applying for disability status, a copy of a Social Security Disability Certification.

Please note – if a deferral of an assessment is approved, it will be deferred with interest, until such time as it is deemed that the applicant no longer qualifies or the property loses eligibility. Under the City guidelines, the deferment is terminated and payable upon any of the following:

- The death of the owner (if the surviving spouse is not eligible for the deferment)
- The sale, transfer, or subdivision of any part of the property
- The loss of homestead status of the property
- A determination by the Special Assessment Board that requiring immediate or partial payment would no longer impose a hardship
- If deferred because of military service, no longer than the period of active duty

Please return the attached application forms along with any other documentation requested to:

**City Treasurer's Office
120 City Hall
411 West First Street
Duluth, MN 55802**

If you have any questions about the application form or documentation required, please call the City Treasurer's Office at 218-730-5350.

Check-off list indicating what a person is applying for and what documentation is needed (please leave this attached to application):

Please select the appropriate category for which you are applying:

- A. **DEFERRAL BASED ON AGE/INCOME** – Owner(s) are 65 years of age or older and applying for deferral of assessment based on income.

These items must be attached to application:

Copy of Driver's license or Birth Certificate or other documentation to verify age of applicant.

Copy of most recent year federal income tax return

OR

I no longer file Federal income taxes. Therefore a copy of my Social Security Benefit Statement is enclosed and I have indicated any other income sources.

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- B. **DEFERRAL BASED ON DISABILITY/INCOME** – Owner(s) are permanently disabled and applying for deferral of assessment based in income/disability.

These items must be attached to application:

Copy of Driver's license or Birth Certificate or other documentation to verify age of applicant.

Copy of most recent year federal income tax return

OR

I no longer file Federal income taxes. Therefore a copy of my Social Security Benefit Statement is enclosed and I have indicated any other income sources.

A Social Security Disability Certification or other verifying documentation regarding the disability

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- C. **DEFERRAL BASED ON ACTIVE MILITARY SERVICE/INCOME** – Owner(s) are a member of the Minnesota National Guard or other military reserves who are ordered into active military service, as defined in section 190.05, subdivision 5b or 5c, as stated in the person's military orders, for who it would be a hardship to make the payments. The Chair of the Special Assessment Board's (SAB) decision on hardship may be appealed to the full SAB

These items must be attached to application:

Copy of military orders

State the hardship:

CITY OF DULUTH DEFERRED ASSESSMENT APPLICATION FORM

Pursuant to Minnesota Statutes § 435.193 through 435.195, a homesteaded property owned by a person 65 years of age or older, or a person retired by virtue of a permanent physical disability is eligible for deferral of that assessment provided that the standards established by the City of Duluth Special Assessment Board are met.

Property Owner Name:

Property Address:

Property PIN Number

Property Legal Description:

(Found on property tax statement)

Assessment Project Number _____

Assessment Amount \$ _____

Property Owner Signature

Date

AUTHORIZATION FOR DEFERRAL OF SPECIAL ASSESSMENTS PURSUANT TO MINNESOTA STATUTES, SECTION 435.194

STATE OF MINNESOTA)
COUNTY OF ST LOUIS)

I, _____, declare under penalties of perjury that I reside at _____ and that I am the owner of the property legally described as listed above and which is identified by the PIN number listed above.

Property Owner Signature

Date

PORTION BELOW TO BE FILLED OUT BY CITY OF DULUTH

I, _____ of the City of Duluth in St. Louis County, State of Minnesota, do hereby certify that the application of _____ above named, has been duly reviewed and that in accordance with the deferred assessment policies of the City of Duluth was duly approved on _____.

That in accordance with approval granted, the special assessments on the above described property in the amount of \$ _____, should be deferred with interest, at the annual rate of _____%, until such time as it is deemed the applicant no longer qualifies or the property loses its eligibility.

City Treasurer Signature

Date

Special Assessment Board Chair

Date

ADDITIONAL INFORMATION NEEDED FROM APPLICANT

Property Owner Name: _____

Property Address _____

Home Phone Number _____

Property Owner Age _____

(Verified by Driver's License, Birth Certificate or other documentation)

Household Income (annual) _____

Do you file income tax returns? _____

Assessor's Property Value _____

Please provide a copy of most recent year federal income tax return. If you no longer file income taxes, please provide us with a Social Security Benefit Statement and indicate any other income sources.

For persons claiming eligibility by virtue of permanent physical disability, documentation must be provided with the application. Documentation may consist of a Social Security Disability Certification, or other verifying documentation.

Property Owner Signature

Date

Reason for application:

- A. DEFERRAL BASED ON AGE/INCOME

- B. DEFERRAL BASED ON DISAIBLITY/INCOME

- C. DEFERRAL BASED ON ACTIVE MILITARY SERVICE/INCOME

**RIGHTS OF SUBJECTS OF GOVERNMENT DATE
DEFERRED ASSESSMENT PROGRAM
“TENNESSEN WARNING”**

In accordance with the Minnesota Government Data Practices Act, the City of Duluth is required to inform you of your rights as they pertain to the information collected about you. Public information is that information which is available to the general public; Private information is that information which is available to you, not to the public; and confidential information is that information which is not available to you or the public. The information we collect from you is either public or private. The separation of that information is as follows:

PUBLIC – NAME AND ADDRESS OF APPLICANT(S) AT THE TIME OF APPLICATION

PRIVATE – SOCIAL SECURITY INFORMATION, AGE, INCOME LEVEL, HOME TELEPHONE NUMBER [MS 13.355 AND MS 13.37(A)]

The information collected and required from you is to determine your eligibility for a City of Duluth deferred assessment program. If you do not supply the required information, the City of Duluth will not be able to determine your eligibility.

The dissemination and use of the private data we collect is limited to that necessary for the administration and management of the deferred assessment program. Persons or agencies with whom this information may be shared include:

CITY AND COUNTY PERSONNEL INVOLVED IN DETERMINING ELIGIBILITY AND RECORDING OF APPROVAL, CONTRACTED PUBLIC AUDITORS AND THOSE INDIVIDUALS TO WHOM YOU GIVE YOUR EXPRESS WRITTEN PERMISSION.

Unless otherwise authorized by state statute or federal law, other government agencies utilizing the reported private data must also treat the information private.

You may wish to exercise your rights as contained in the Minnesota Government Data Practices Act. These rights include:

**THE RIGHT TO SEE AND OBTAIN COPIES OF THE DATA MAINTAINED ON YOU.
THE RIGHT TO BE TOLD THE CONTENTS AND MEANING OF THE DATA.
THE RIGHT TO CONTEST THE ACCURACY AND COMPLETENESS OF THE DATA.**

To exercise these rights, contact the City Treasurer’s Office, Room 105, City Hall, Duluth, MN 55802.

I HAVE READ AND UNDERSTAND THE ABOVE INFORMATION REGARDING MY RIGHTS AS A SUBJECT OF GOVERNMENT DATE.

(Signature of Date Subject)

(Date)