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State of Minnesota HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH SESSION

HOUSE FILE No. 284

January 22, 2007

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The bill was read for the first time and referred to the Committee on Agriculture, Rural Economies and Veterans Affairs

March 1, 2007

Committee Recommendation and Adoption of Report:

To Pass as Amended and re-referred to the Committee on Local Government and Metropolitan Affairs

March 20, 2007

Committee Recommendation and Adoption of Report:

To Pass and re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to the military; authorizing deferment of special assessments for certain
1.3 members of the armed forces; amending Minnesota Statutes 2006, section
1.4 435.193.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2006, section 435.193, is amended to read:

1.7 435.193 HARDSHIP ASSESSMENT DEFERRAL FOR SENIORS OR
1.8 DISABLED.

1.9 (a) Notwithstanding the provisions of any law to the contrary, any county, statutory
1.10 or home rule charter city, or town, making a special assessment may, at its discretion, defer
1.11 the payment of that assessment for any homestead property:

1.12 (1) owned by a person 65 years of age or older or retired by virtue of a permanent
1.13 and total disability for whom it would be a hardship to make the payments; or

1.14 (2) owned by a person who is a member of the Minnesota National Guard or other
1.15 military reserves who is ordered into active military service, as defined in section 190.05,
1.16 subdivision 5b or 5c, as stated in the person's military orders, for whom it would be a
1.17 hardship to make the payments.

1.18 (b) Any county, statutory or home rule charter city, or town electing to defer
1.19 special assessments shall adopt an ordinance or resolution establishing standards and
1.20 guidelines for determining the existence of a hardship and for determining the existence of
1.21 a disability, but nothing herein shall be construed to prohibit the determination of hardship
1.22 on the basis of exceptional and unusual circumstances not covered by the standards and
1.23 guidelines where the determination is made in a nondiscriminatory manner and does not
1.24 give the applicant an unreasonable preference or advantage over other applicants.

- 2.1 **EFFECTIVE DATE.** This section is effective the day following final enactment,
- 2.2 and applies to any special assessment for which payment is due on or after that date.