

RESOLUTION
REQUESTING THE STEELE COUNTY TREASURER ABATE THE
PENALTY ON LATE PAYMENT OF PROPERTY TAXES FOR TAXES
PAYABLE MAY 15, 2020

WHEREAS, on March 13, 2020, Governor Tim Walz issued Emergency Executive Order 20-01 declaring a Peacetime State of Emergency in response to the COVID-19 pandemic; and

WHEREAS, on March 15, 2020, Governor Walz issued Emergency Executive Order 20-02, ordering the temporary closure of all public and private schools to help slow the spread of COVID-19; and

WHEREAS, on March 16, 2020, Governor Walz issued Emergency Executive Order 20-04, ordering the temporary closure of bars, restaurants, and other places of accommodation to help slow the spread of the pandemic; and

WHEREAS, on March 16, 2020, Governor Walz issued Emergency Executive Order 20-05, providing certain relief to employers and unemployed workers during the COVID-19 emergency; and

WHEREAS, on March 20, 2020, Governor Walz issued Emergency Executive Order 20-20, requiring Minnesotans to stay at home; and

WHEREAS, Emergency Executive Order 20-05 recognizes that the economic insecurity caused by the COVID-19 pandemic will be a major concern for many Minnesotans; and

WHEREAS, Emergency Executive Order 20-15 recognizes that the State's response to the COVID-19 pandemic will result, either directly or indirectly, in the closure of many of Minnesota's small businesses; and

WHEREAS, Steele County desires to provide temporary relief to its residents and businesses within the County that have been directly or indirectly impacted by the economic pressures caused by the COVID-19 pandemic; and

WHEREAS, Steele County recognizes that as a result of unemployment, lost or reduced wages and the loss of business income, the prompt payment of property taxes will be a major economic pressure for many County residents this year; and

WHEREAS, not all individual and business property owners are experiencing financial hardship due to COVID-19 in Steele County, and those who can, should pay their property taxes by the May 15th deadline. Individual and business property owners who utilize escrow payments should continue payments as scheduled; and

WHEREAS, pursuant to Minn. Stat. § 279.01, subd. 2, the County Board may, with the concurrence of the County Treasurer, abate the penalty for late payment of property taxes; and

WHEREAS, the County Board finds that imposing a late payment on first half of 2020 property taxes would be unjust and unreasonable; and

WHEREAS, the Steele County Administrator, County Treasurer, and County Auditor have indicated they concur with the Board's findings;

NOW THEREFORE, BE IT RESOLVED, by the Steele County Board of Commissioners as follows:

1. Pursuant to Minn. Stat. § 279.01, subd. 2, the County Board hereby delegates to the Steele County Treasurer the power to abate the penalty provided in Minn. Stat. § 279.01 for the payment of property taxes after May 15, 2020 through July 15, 2020.
2. The adjusted tax penalty table is as follows:

Property Type:	2020										
	May 16	June 1	July 1	July 16	AUG 1	Sept 1	Oct 1	Oct 16	Nov 1	Nov 17	Dec 1
Homestead and Seasonal Rec.											
1st half	-	-	-	2%	4%	5%	6%	6%	7%	-	8%
2nd half	-	-	-	-	-	-	-	2%	4%	-	5%
Both Unpaid	-	-	-	-	-	-	-	4%	5.5%	-	6.5%
Agricultural Homesteads											
1st half	-	-	-	2%	4%	5%	6%	6%	7%	7%	8%
2nd half	-	-	-	-	-	-	-	-	-	2%	4%
Both Unpaid	-	-	-	-	-	-	-	-	-	4.5%	6%
Nonhomesteads											
1st half	-	-	-	4%	8%	9%	10%	10%	11%	-	12%
2nd half	-	-	-	-	-	-	-	4%	8%	-	9%
Both Unpaid	-	-	-	-	-	-	-	7%	9.5%	-	10.5%
Agricultural Nonhomesteads											
1st half	-	-	-	4%	8%	9%	10%	10%	11%	11%	12%
2nd half	-	-	-	-	-	-	-	-	-	4%	8%
Both Unpaid	-	-	-	-	-	-	-	-	-	7.5%	10%
Personal Property	-	-	-	8%	8%	8%	8%	8%	8%	8%	8%
Manufactured Homes											
1st half	-	-	-	-	-	8%	8%	8%	8%	8%	8%
2nd half	-	-	-	-	-	-	-	-	-	8%	8%

This Resolution does not limit the authority of the County Board to abate taxes or property values as otherwise provided by law.

Dated this 23th day of April, 2020.

THE STEELE COUNTY BOARD OF COMMISSIONERS

By: 
 Chairperson

By: 
 County Auditor