

RESOLUTION NO. 20-22  
**State of Emergency – COVID-19 – Property Tax Abatements**  
April 14, 2020

WHEREAS, the Chairman of the Houston County Board of Commissioners, under the authority given in Minn. Stat. Sec 12.29 Subd. 1, declared a local emergency exists within Houston County, effective March 18, 2020, and;

WHEREAS, Minnesota Governor Tim Walz has issued a series of Emergency Executive Orders 20-01 through 20-34 (as of April 13, 2020) which include, among many others, a “Stay at Home” order which temporarily requires non-critical workers to stay safe at home, and several orders that require the temporary closure of certain non-critical businesses, all of which are aggressive, but necessary, community mitigation strategies to slow the transmission of COVID-19, reduce illness and deaths, and limit the economic impacts of the outbreak; and

WHEREAS, the necessary measures put in place to mitigate the COVID-19 health emergency have resulted in a significant loss of income to many individuals, businesses, and property owners in Houston County and across the state and nation; and

WHEREAS, all levels of government are looking for ways to reduce the impact of the COVID-19 health emergency on the economy in general and on individuals, businesses, and property owners, and

WHEREAS, the due date for payment of the first one-half of property taxes (May 15, 2020) may not be changed locally, but the County Board may provide temporary payment relief through abatement of the penalty for a time period to allow flexibility for affected property owners; and

WHEREAS, counties collect and disburse property taxes not only for counties, but also for all cities, townships, school districts, special taxing districts and the state of Minn. Cash flow and operations of all local government is set around the collection dates for property taxes. The County Board acknowledges the seriousness of any consideration to delay the collection of property taxes and the financial impact such a delay would have on all subordinate jurisdictions within Houston County and has conferred with the local cities and school districts to determine their ability to adjust to reduced or delayed payments; and

WHEREAS, not all individual and business property owners are experiencing financial hardship in Houston County due to COVID-19, and those who can, should, pay their property taxes in a timely manner. Individual and business property owners who utilize escrow payments and Automatic ACH payments (Direct Payment of Property Tax) should continue payments as scheduled; and

WHEREAS, pursuant to Minn. Stat. 279.0, Subd. 2 (a), “a county board may, with the concurrence of the county treasurer, delegate to the county treasurer the power to abate the penalty provided for late payment of taxes in the current year. Notwithstanding section 270C.86

(which allows the Minn. Commissioner of Revenue to abate taxes), if any county board so elects, the county treasurer may abate the penalty on finding that the imposition of the penalty would be unjust and unreasonable.”

WHEREAS, the Houston County Board finds that the imposition of penalties for late payments of property taxes owed by certain individual and business property owners due by May 15, 2020 but not paid until July 15, 2020 would be unjust and unreasonable due to the significant economic hardships experienced by these individuals and entities during the COVID-19 State of Emergency. The Houston County Auditor-Treasurer has concurred with the proposal to temporarily abate the penalty fees for late property tax payments on certain properties during Houston County’s COVID-10 State of Local Emergency that would otherwise be owed by May 15, 2020, but not paid until July 15, 2020.

THEREFORE, BE IT RESOLVED, by Houston County Board of Commissioners that the Board delegates authority to the County Auditor-Treasurer to abate any penalties for late payments made for the first half of current year property tax payments due by May 15, 2020 but paid by July 15, 2020 and extends the date that penalties will occur on first half property taxes from May 15, 2020 to July 15, 2020 except for individuals and businesses with escrowed property or payments through Automatic ACH payments.

BE IT FURTHER RESOLVED, the County Administrator, County Auditor-Treasurer, and the County Assessor or their designees are directed to undertake such actions and request such assistance as needed to accomplish this Resolution action to the extent practicable and allowed by law.

BE IT FURTHER RESOLVED, by Houston County Board of Commissioners that this abatement consideration applies only to current year property tax payments originally due May 15, 2020, but received by July 15, 2020. Property owners may seek reduction or abatement of any other property tax costs, penalties, or interest through the regular procedures provided for in Minn. Stat. 375.192 – Reductions or Abatements of Valuation or Taxes.

\*\*\*CERTIFICATION\*\*\*\*\*

STATE OF MINNESOTA  
COUNTY OF HOUSTON

I, Jeff Babinski, do hereby certify that the above is true and correct copy of a resolution adopted by the Houston County Board of Commissioners at the session dated April 14, 2020.

WITNESS my hand and the seal of my office this 14<sup>th</sup> day of April, 2020.



  
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Jeff Babinski, County Administrator