

RESOLUTION NO. 2020-037

**RESOLUTION OF MORRISON COUNTY BOARD OF COMMISSIONERS
REQUESTING THAT THE MORRISON COUNTY AUDITOR-TREASURER
ABATE THE PENALTY ON LATE PAYMENT OF
PROPERTY TAXES FOR TAXES PAYABLE IN 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, Morrison 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, Morrison 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, 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 the full penalty for late payment of property taxes in 2020 would be unjust and unreasonable, and further finds that partially abating the penalties associated with the late payment of property taxes in 2020 furthers the economic interests of the County and its residents and business owners; and

WHEREAS, the Morrison County Auditor-Treasurer has indicated that she concurs with the Board’s findings and its desire to partially abate the penalty for late payment of taxes in 2020.

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

1. Pursuant to Minn. Stat. § 279.01, subd. 2, the County Board hereby delegates to the Morrison County Auditor-Treasurer the power to abate the penalty provided in Minn. Stat. § 279.01 for the late payment of property taxes payable in 2020, to the extent provided for in this Resolution.

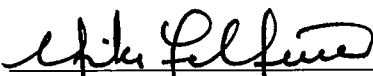
2. The County Board further requests that the Morrison County Auditor-Treasurer impose the following modified penalties for late payment of property taxes due and payable in 2020 for all applicable property classifications:

- a. For taxes paid between May 16, 2020 and June 30, 2020: a penalty of 1% of the unpaid tax otherwise due and owing.
- b. For taxes paid between July 1, 2020 and July 31, 2020: a penalty of 2% of the unpaid tax otherwise due and owing.
- c. For taxes paid on or after August 1, 2020: the penalty otherwise imposed by law. For reference purposes only, the penalty schedule currently in effect is shown below.

Property Type:	2020										2021
	May 16	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 16	Nov 1	Nov 17	Dec 1	Jan 2
Homesteads and Seasonal Rec.											
1st half	2%	4%	5%	6%	7%	8%	8%	8%	-	8%	10%
2nd half	-	-	-	-	-	-	2%	4%	-	5%	7%
Both Unpaid	-	-	-	-	-	-	5%	6%	-	6.5%	8.5%
Agricultural Homesteads											
1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%
2nd half	-	-	-	-	-	-	-	-	2%	4%	6%
Both Unpaid	-	-	-	-	-	-	-	-	5%	6%	8%
Nonhomesteads											
1st half	4%	8%	9%	10%	11%	12%	12%	12%	-	12%	14%
2nd half	-	-	-	-	-	-	4%	8%	-	9%	11%
Both Unpaid	-	-	-	-	-	-	8%	10%	-	10.5%	12.5%
Agricultural Nonhomesteads											
1st half	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%
2nd half	-	-	-	-	-	-	-	-	4%	8%	10%
Both Unpaid	-	-	-	-	-	-	-	-	8%	10%	12%
Personal Property	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
Manufactured Homes											
1st half	-	-	-	-	8%	8%	8%	8%	8%	8%	8%
2nd half	-	-	-	-	-	-	-	-	8%	8%	8%

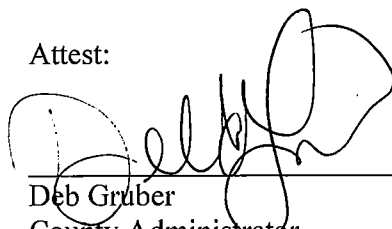
3. This Resolution does not limit the authority of the County Board or the Auditor-Treasurer to abate taxes or property values as otherwise provided by law.

Adopted this 21 day of April, 2020.



Michael LeMieur, Chair
Morrison County Board of Commissioners

Attest:



Deb Gruber
County Administrator