



Le Sueur County, MN

Tuesday, January 5, 2016

Board Meeting

Item 4

9:30 a.m. Pam Simonette (15 min)

RE: Application to Abate Penalty of Current Tax

RE: Claims

RE: Dedicated Reserves

RE: Designation of Depository

RE: Interest Collected

Staff Contact:

Board Copy

Waiver of penalty request-

APPEAL

re: late pymt of taxes beyond my control (real estate farm tax 2nd ½ 2015)

Dorothy Knish 12-15-15

ATTN: LESUEUR County Board

On or about Nov 13, 2015 I mailed a check, from the Mankato postal box outside my work building, in order to pay my real estate farm tax, 2nd ½, to the LeSueur County Treasurer at the LeSueur County Courthouse, 88 s park ave, LeCenter Mn 56057 – Due Nov. 16th. Apparently the post office mistook the zip code for something else because they returned the letter with the check to me with the zip code circled and the same zip code of 56057 written next to it. (I had used my own envelope because there was not a pre-addressed envelope included in with my tax statements to use for this payment.)

Connie asked me if I still had the envelope to verify this but, unfortunately, I threw away the envelope that the post office returned to me when I put the check and payment stubs back into another envelope and mailed it once again to the same address as given above. Instead I put a little sticky note into the envelope with the check indicating the post office had returned the letter to me and I was resending the payment. This was on or about Dec 5th 2015, the same day the post office had returned the check/letter to me.

A couple days later I got a notice the treasurer had not received the payment but figured by then they would have it in the mail with my explanation of why it was late and all would be good. Now, 12-14-15, I got another letter saying they are still charging me a penalty of 291.92, even though they credited my payment on 12-9-15 for all the taxes due. I was advised today, 12-15-15, when I called in and spoke to Connie at the Treasurer's office that I would have to pay the penalty even though it is not my fault that the payment was late. She said I would have the option to appeal this to the county board so here is my appeal.

Please note my record is good for making all my tax payments in the past years on all my multiple properties on time.

Please waive this penalty of 291.92 and refund the amount to me -which I have now paid per Connie's/treasurer's office statement that I would have to pay the penalty before you could consider waiving that same penalty– which doesn't make sense to me – because now you are more likely to say “oh well she paid it so why should we waive it”, however, I was told if it was not paid by Dec 30 a higher penalty yet would be added and it is hard enough to afford to pay this amount in addition to all the taxes I get charged for. The property taxes are high enough let alone that an outrageously high penalty is being added because the payment was made late (due Nov 16, 2015 and credited to account Dec 9, 2015 – less then a month's time) for a reason that was beyond my control.

I would appreciate your tolerance in this issue and respectfully request that you waive the penalty and refund it to me. You may use this letter of explanation to satisfy any questions the auditor may have regarding this incident with my written signature as an affidavit to show the payment was mailed timely and in good faith that it would be delivered to you timely through the us postal service.

Please add me to your next agenda and advise when that board meeting will be.

Dorothy Knish



KNISH PROPERTIES
DOROTHY KNISH
42136 KILKENNY RD
KILKENNY, MN 56052

5204
75-427/919

NOV 06 / 2015
Date

Pay to the
Order of Le Sueur Co. Treasurer

\$3649.00/10

Three thousand six hundred forty nine & no 10 Dollars

 Security
Features
Details on
Back.

fnb
THE FIRST NATIONAL BANK
LE CENTER 507-357-2273
KILKENNY 507-595-2273

For 2nd 1/2 taxes farm

Dorothy Knish
NP

[Authenticate](#)

2015 Minnesota Statutes

375.192 REDUCTIONS OR ABATEMENTS OF VALUATION OR TAXES.

Subdivision 1. [Repealed, 1990 c 604 art 3 s 65]

Subd. 2. **Procedure, conditions.** Upon written application by the owner of any property, the county board may grant the reduction or abatement of estimated market valuation or taxes and of any costs, penalties, or interest on them as the board deems just and equitable and order the refund in whole or part of any taxes, costs, penalties, or interest which have been erroneously or unjustly paid. Except as provided in sections 469.1812 to 469.1815, no reduction or abatement may be granted on the basis of providing an incentive for economic development or redevelopment. Except as provided in section 375.194, the county board may consider and grant reductions or abatements on applications only as they relate to taxes payable in the current year and the two prior years; provided that reductions or abatements for the two prior years shall be considered or granted only for (i) clerical errors, or (ii) when the taxpayer fails to file for a reduction or an adjustment due to hardship, as determined by the county board. The application must include the Social Security number of the applicant. The Social Security number is private data on individuals as defined by section 13.02, subdivision 12. All applications must be approved by the county assessor, or, if the property is located in a city of the first or second class having a city assessor, by the city assessor, and by the county auditor before consideration by the county board, except that the part of the application which is for the abatement of penalty or interest must be approved by the county treasurer and county auditor. Approval by the county or city assessor is not required for abatements of penalty or interest. No reduction, abatement, or refund of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of the municipality. On any reduction or abatement when the reduction of taxes, costs, penalties, and interest exceed \$10,000, the county board shall give notice within 20 days to the school board and the municipality in which the property is located. The notice must describe the property involved, the actual amount of the reduction being sought, and the reason for the reduction.

An appeal may not be taken to the Tax Court from any order of the county board made in the exercise of the discretionary authority granted in this section.

The county auditor shall notify the commissioner of revenue of all abatements resulting from the erroneous classification of real property, for tax purposes, as nonhomestead property. For the abatements relating to the current year's tax processed through June 30, the auditor shall notify the commissioner on or before July 31 of that same year of all abatement applications granted. For the abatements relating to the current year's tax processed after June 30 through the balance of the year, the auditor shall notify the commissioner on or before the following January 31 of all applications granted. The county auditor shall submit a form containing the Social Security number of the applicant and such other information the commissioner prescribes.

Subd. 3. **Homestead status.** Subject to the approval of the commissioner of revenue, the county board shall authorize the county auditor to grant the classification denied under section 272.115, subdivision 4, if a certificate of value has been filed with the county auditor. The county board shall not hear any requests under this subdivision after May 31 of the year in which the taxes are payable.

Subd. 4. **Delegation by county board.** Notwithstanding any law to the contrary, the county board may delegate to the county auditor any authority, power, or responsibility assigned to the county board in this section. If delegation is granted under this subdivision, the county board shall prescribe the conditions for the delegation and may revoke delegation without good cause or prior notice. If the county auditor holds elective office,

Connie Kopet – Chief Deputy

88 SOUTH PARK AVENUE • LE CENTER, MINNESOTA 56057

TEL: 507-357-2251 FAX: 507-357-6375

January 5, 2016

Le Sueur County Board of Commissioners:

Request for the Board to delegate their authority to review the below listed claims before payment pursuant to M.S. 375.18, Subd 1b. to the Le Sueur County Auditor-Treasurer. These claims shall be examined in accordance with the established internal accounting and administrative control procedures to ensure the proper disbursement of public funds.

Claims to be paid under the Statute by Auditor-Treasurers' approval includes:

- Bills that are discounted when paid in specific time period
- Utilities/Telephone/Sewer & Water
- Contract/Lease Payments
- Employee's Credit Card Reimbursements
- Class Registration/Reservations
- Dues
- Postage
- Drug Investigation Money
- Tax Settlements/Apportionments
- License Fees
- Taxes & Special Assessments
- Bond Payments
- Septic Loans

Sincerely,

Pam Simonette
Le Sueur County Auditor-Treasurer

Connie Kopet – Chief Deputy

88 SOUTH PARK AVENUE • LE CENTER, MINNESOTA 56057

TEL: 507-357-2251 FAX: 507-357-6375

January 5, 2016

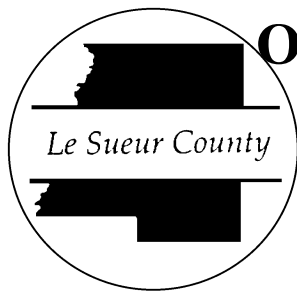
Le Sueur County Board of Commissioners:

The following is a list of the dedicated reserves for Le Sueur County for 2016:

Revenue Fund	5,178,197
Road & Bridge	7,231,125
Human Services	2,958,354
Environmental	384,418
Victim Witness	41,865
Solid Waste	1,633,425.34 (actual)
Bond Fund	858,482

Sincerely,

Pam Simonette
Le Sueur County Auditor-Treasurer



Office of the County Auditor-Treasurer

88 SOUTH PARK AVENUE • LE CENTER, MINNESOTA 56057
TEL: 507-357-2251 FAX: 507-357-6375
Pam Simonette-County Auditor-Treasurer

January 5, 2016

Le Sueur County Board of Commissioners:

I hereby designate the following financial institutions as depositories of funds for Le Sueur County for 2016, provided they furnish proper and sufficient collateral or surety bond, as needed for such deposits.

- | | |
|-------------------------------------|----------------|
| 1. First National Bank | Le Center MN |
| 2. First State Bank | Le Center MN |
| 3. Frandsen Bank & Trust | Montgomery MN |
| 4. First Farmers and Merchants Bank | Le Sueur MN |
| 5. Cornerstone State Bank | Le Sueur MN |
| 6. HomeTown Bank | Cleveland MN |
| 7. Frandsen Bank & Trust | Waterville MN |
| 8. Elysian Bank | Elysian MN |
| 9. Wachovia Securities Inc. | Minneapolis MN |
| 10. Magic Fund | Minneapolis MN |
| 11. State Bank of New Prague | New Prague MN |

Sincerely,

Pam Simonette
Le Sueur County Auditor-Treasurer

Connie Kopet – Chief Deputy

88 SOUTH PARK AVENUE • LE CENTER, MINNESOTA 56057

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January 5, 2016

Le Sueur County Board of Commissioners:

I, Pam Simonette, Le Sueur County Auditor-Treasurer, do hereby submit to you the amount of interest collected on investments during the year of 2015

Total Interest Collected in 2015: \$212,387.89

Included in the interest amount:

Collected on daily accounts \$ 16,144.43

Respectfully submitted,

Pam Simonette
Le Sueur County Auditor-Treasurer