

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

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

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

**435.193 HARDSHIP ASSESSMENT DEFERRAL FOR SENIORS OR
DISABLED.**

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

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

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

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

H.F. No. 284, 1st Engrossment - 85th Legislative Session (2007-2008)

- 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.