



### Application for Deferral of Special Assessments

Legal Name of Owner One \_\_\_\_\_  
 Social Security Number \_\_\_\_\_ Date of Birth \_\_\_\_\_  
 Legal Name of Owner Two \_\_\_\_\_  
 Social Security Number \_\_\_\_\_ Date of Birth \_\_\_\_\_  
 Property Address \_\_\_\_\_  
 Property Identification Number \_\_\_\_\_

Check the applicable boxes

- I am 65 years of age or older
- I am permanently disabled as determined by the Social Security Administration
- I am single/widowed
- I am married

List the amount of money received each year from any of the following sources:

Income	Owner One	Owner Two
Wages, salaries, commissions, bonuses, tips, etc.	\$ _____	\$ _____
Social Security payments and benefits	\$ _____	\$ _____
Veteran's benefits	\$ _____	\$ _____
Other retirement or pension benefits	\$ _____	\$ _____
Rental, business, or farm income	\$ _____	\$ _____
Unemployment insurance	\$ _____	\$ _____
Workers compensation	\$ _____	\$ _____
Disability insurance benefits	\$ _____	\$ _____
Interest and dividend income	\$ _____	\$ _____
Gain/loss from sale of property	\$ _____	\$ _____
Income received from other individuals	\$ _____	\$ _____
Cash public assistance	\$ _____	\$ _____
Income from partnerships or trusts	\$ _____	\$ _____
All other income from any source	\$ _____	\$ _____
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>

I (we) declare the following information given to the City of Plymouth is true, correct, and complete to the best of my knowledge

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_





The City of Plymouth’s Policy for Special Assessment Deferment for Homestead Property Owned by Senior Citizens and Disabled People provides qualifying household income guidelines based on the number of people living in the household. Per IRS guidelines, to be a member of a household, you must have resided in the house for the entire year; temporary absences, such as vacations are excluded.

**Please provide the appropriate information below and attach a copy of your 2022 federal tax return.**

Number living in the home for the entire year: \_\_\_\_\_

I certify that to the best of my knowledge this information is correct.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

GENERAL - The City Council of Plymouth adopted a special assessment deferment program for senior citizens on February 27, 1978. The program provides a deferment of future or current and unpaid special assessments imposed upon your homestead property whereby these burdens may be deferred until (1) the death of the owner, provided that the spouse is otherwise not eligible for the benefits there under; (2) the sale, transfer or subdivision of the property or any part thereof; (3) the property should for any reason lose its homestead status; or (4) if for any reason the City Council shall determine that there would be no hardship to require immediate or partial payment. All deferred special assessment amounts upon termination, as outlined above, are subject to the prevailing interest rates applicable at the time they were originally levied.

WHO MAY QUALIFY - To be eligible for special assessment deferment, (1) you shall be 65 years of age or older or individuals retired by virtue of a permanent and total disability and upon whom it would be a hardship to make the payments in accordance with provision of Minnesota Statute 435.193-195; (2) your fee ownership house shall be your principal place of domicile and classified on the City's real estate tax rolls as your homestead; (3) your gross income is less than \$36,750 for a **one person** household, \$42,000 for a **two person** household and \$47,250 for a **three person** household and (4) provided that claimant has not signed a petition for said improvement on current projects. NOTE: Household income includes the income of all owners of interest in the subject property.

COMPUTATION OF INCOME - Enter all income received by you and/or your spouse during 2021 to determine household income.

- Income includes but is not limited to all wages, salaries, commissions, fees, bonuses, tips, gains (or losses) from the sale or exchange of property, partnerships, estates, trusts, royalties, rental properties, businesses, farm, interest earned, dividends, social security payments and benefits (including amounts deducted for Medicare), Veterans pensions and benefits, disability benefits, retirement, 401k, pensions, annuities, cash public assistance, worker's compensation, alimony, support payments.
- **DO NOT INCLUDE** food stamps, medical supplies or other similar items, or gifts.
- If a part of your dwelling is rented to others, or used for business purposes, attach a schedule showing how you computed the net income, including income and expenses. Include the percent of your home that is your personal portion. For example, if you home has eight rooms and you rent two rooms to others, the rental portion is 25% and the personal portion is 75%.
- Add up all income received by you and your spouse. If total household income is more than \$36,750 for a **one person** household, \$42,000 for a **two person** household and \$47,250 for a **three person** household you are **not** eligible for the deferment.

WHEN TO FILE - You must make application with the Plymouth Finance Department on or before October 31st in order to implement the deferment program for the following year. Once the deferment has been granted, you must re-qualify your income on an annual basis by completing this form. The Finance Department will assist you in any way it can to determine your eligibility. For further inquiry you may call 763-509-5324.

WHERE TO FILE - Finance Department, City Hall, 3400 Plymouth Boulevard, Plymouth, MN 55447.

