

SECTION IV - Assessment Conditions, C. Payment Procedures:

5. Hardship (Senior Citizen, Disability, or Military Active Duty) Deferment - Any individual who is the owner of a homesteaded residential property (“Owner”) and who is sixty-five (65) years of age or older, retired by reason of permanent and total disability, or ordered into active military service which would create a hardship and can satisfy the requirements listed below and the provisions specified in Chapter 8 Special Assessments of the City of Baxter Code may request to have his/her Public Improvement assessments deferred.
 - a. Criteria: A hardship shall be deemed prima facie to exist, when all of the following apply:
 - i. The Owner’s annual gross household income from all sources, according to the most recent year's federal income tax return, plus any tax exempt income, does not exceed the most current United States Department of Housing and Urban Development (HUD) definition of Low Income for Crow Wing County. To be classified as “Low Income”, the Owner’s annual gross household income must be 80 percent or lower than the median Crow Wing County income, based upon the number of persons in the household, utilizing HUD’s most recent Income Limits Documentation System table or its successor. If no such return was made, the applicant shall be required to submit other pertinent information to show this qualification is met.
 - ii. The average annual payment due for all assessments levied against the property exceeds one and one-half percent (1.5%) of the Owner's income as thus calculated.
 - iii. The total special assessments to be deferred exceed two thousand dollars (\$2,000).
 - iv. The county assessor's most recent estimated market value of the Owner's homestead parcel shall not exceed ~~150%~~200% of the City of Baxter’s median home value as determined by the U.S. Census Bureau.