



**CITY OF NEW PRAGUE  
RESOLUTION #24-11-18-05**

**DEFERRING SPECIAL ASSESMENT FOR CITY OF NEW PRAGUE 2024 STREET AND UTILITY  
IMPROVEMENT PROJECT FOR GERALD STEPHENS AGAINST CERTAIN PROPERTY BASED  
UPON AGE**

**WHEREAS**, the City of New Prague (the “City”) has levied special assessments for the 2024 Street and Utility Improvement Project for street, water, sanitary sewer and storm drainage improvements, against benefited property; and

**WHEREAS**, Minnesota Statutes, sections 435.193 through 435.195 authorize the City to defer the payment of special assessments against any homestead property for certain citizens; and

**WHEREAS**, said deferment of assessment may be permitted at the discretion of the City Council of the City of New Prague (the “Council”); and,

**WHEREAS**, the Council finds and determines that deferral of special assessments for certain citizens is in the public interest; and

**WHEREAS**, the Council may defer the payment of any special assessment on homestead property owned by a person who is 65 years of age or older, or who is retired by virtue of permanent and total disability (the “Applicant”). The City Administrator may record the deferment of special assessments where the following conditions are met:

- (1) The Applicant must apply for the deferment not later than 14 days after the assessment is adopted by the council.
- (2) The Applicant must be the owner of the property.
- (3) The Applicant must occupy the property as a principal place of residence.

AND

(4a) The Applicant must be 65 years of age, or older, or retired by virtue of permanent disability.

OR

(4b) The Applicant’s income from all sources does not exceed the low-income limit as established by the Department of Housing and Urban Development as used in determining the eligibility for section VIII housing.

**WHEREAS**, the deferment will be granted for as long a period of time as the hardship exists and the conditions as aforementioned have been met.

**WHEREAS**, the Applicant must notify the City Administrator of any change in Applicant’s status that would affect eligibility for deferment.

**WHEREAS**, the Council has determined that the above referenced conditions are satisfied by the Applicant and that it is reasonable and appropriate to defer special assessments against Applicant’s property designated as Scott County Property I.D. No. 240040260 (the “Subject Property”) as provided below;

# City Council Proceedings

State of Minnesota  
Counties of Scott & Le Sueur  
City of New Prague

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**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of New Prague as follows:

1. The Recitals set forth above in this Resolution and in Exhibit A attached to this Resolution are incorporated into and made part of this Resolution as if fully set forth herein.
2. Special assessments for street, water, sanitary sewer and storm drainage projects designated as City Project 2024 Street and Utility Improvement Project against the Subject Property in the total principal amount of \$10,435. Parcel I.D. #240040260 for \$10,435.00 is deferred and the option to defer the payment of special assessments terminates, and all amounts accumulated plus applicable interest shall become due upon the occurrence of any one of the following:
  - a. the death of the Applicant when there is no spouse who is eligible for deferment;
  - b. the sale, transfer or subdivision of all or any part of the Subject Property;
  - c. loss of homestead status on the Subject Property; or
  - d. determination by the Council for any reason that there would be no hardship upon the Applicant to require immediate or partial payment.

Whereupon said special assessment, together with accrued interest, shall be due and payable.

3. Interest on the principal amount stated in paragraph 2 will accrue at the rate of 4.945% percent per annum until paid in full.
4. City staff and consultants are authorized to take all necessary further action to implement this Resolution.

Adopted by the City Council of the City of New Prague on this 18th day of November, 2024.

\_\_\_\_\_  
Duane J. Jirik  
Mayor

ATTEST:

\_\_\_\_\_  
Joshua M. Tetzlaff  
City Administrator

**State of Minnesota  
Counties of Le Sueur/Scott  
City of New Prague**

**City Administrator’s Certificate as to  
Deferred Assessment under Minnesota  
Statutes Sections 435.193 to 435.195  
(Assessment Deferral for Seniors, Disabled or  
Military Persons)**

The undersigned duly appointed and acting City Administrator of the City of New Prague, Minnesota, certifies that the following special assessment and interest thereon have been deferred by the City Council pursuant to Minnesota Statutes Sections 435.193 to 435.195 (Assessment Deferral for Seniors, Disabled or Military Persons) and the terms of City of New Prague Resolution #24-11-18-05 adopted November 18, 2024.

The authority for this Deferred Assessment is based on a City of New Prague Special Assessment Policy which was adopted by the City Council on September 6, 2022.

Legal description of property assessed: Lots 1 and 2, except the East 48 feet of said Lot 2, Block 5, Wertish Addition to New Prague, Scott County, Minnesota.

PID #'s of property assessed: 24-004-0260

Amount of assessment deferred: \$10,435.00

Such deferred assessment shall be payable upon: the death of the owner/applicant when there is no spouse who is eligible for deferment; the sale, transfer or subdivision of the property; the loss of homestead status on the property for any reason, subject to and Minnesota Statutes Sections 435.193 to 435.195 or within 30 years of the date of adoption of Resolution #24-11-18-05 which occurred on November 18, 2024, subject to the terms of the resolution and Minnesota Statutes Section 429.061.

Dated: November 18, 2024.

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Joshua M. Tetzlaff, City Administrator

STATE OF MINNESOTA                    )  
  ) ss.  
COUNTIES OF SCOTT & LESUEUR    )

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of November, 2024, by Joshua M. Tetzlaff, the City Administrator of the City of New Prague, a Minnesota municipal corporation on behalf of the City.

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Notary Public

This document drafted by:  
City of New Prague  
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