



Dakota County Penalty Abatement Application

Dakota County Property Taxation & Records

Administration Center | 1590 Highway 55 Hastings, MN 55033

Phone 651.438.4576 | Fax 651.438.4399 | Email taxation@co.dakota.mn.us

www.co.dakota.mn.us

Minnesota Statute 279.01
Dakota County Resolution 91-715
Dakota County Policy 8751

- > U.S. Postmarks are considered final unless a written document from the U.S. Postmaster which includes details regarding a "late pick-up" from a specific box accompanies this document.
- > Penalty will not be waived simply because taxpayer(s) failed to make timely payments.
- > Penalty is waived ONLY if one of the below criteria is met.
- > Failure to receive your property tax statement is not adequate cause for late payment.
- > We recommend that you pay your tax and penalty to avoid additional penalty if your application is denied (see back of tax statement for penalty payment schedule).
- > The application will be reviewed, and you will be notified of the decision within 30 days.
- > If penalty is waived, a refund will be issued (or additional check for penalty will be returned) for amount of penalty paid.

Property Owner(s) _____

Name of Applicant (If Different) _____

Parcel Identification Number (PIN) _____

Address _____ City/Zip _____

Phone _____ Email _____

Tax Year _____ Tax Due \$ _____ Penalty Due \$ _____ Has Penalty Been Paid? _____

Reason and Explanation Taxes Have Not Been Paid Timely (**Explain Fully and Attach Supporting Documentation**):

- _____ **Clerical Error** - Error made by the county, municipality or other taxing authority performing clerical duties, such as coding, transposition, or mathematics which causes erroneous classification, erroneous valuation or late payment of tax.
- _____ **Hardship** - A tragedy or casualty, such as death of an immediate family member, extreme or extended illness, accident, fire, or other extreme hardship, that occurs over the payment due date and causes late payment. Supporting documentation required.
- _____ **Postal Error** - The error of the U.S. Postal Service where the Postal Service admits such error in writing.
- _____ **Postal Error** - The Taxpayer documents and provides the issuance of a stop payment notice for a lost check that was mailed to pay property taxes. The stop payment notice must be an authorized, official copy from your bank and reference the cancelled check number, amount and the date the check was issued. The stop payment notice must be issued within **30 days** of the payment due date.

For Additional Comments, Use the Reverse Side of This Form

Are Prior Year Taxes Delinquent? _____

Is Property Owned Jointly? _____ If Yes, By Whom (Describe Relationship To You)? _____

If Joint Owner Exists, Please Explain Why Joint Owner Did Not Assist In Timely Payment: _____

Were You Aware Of The Dakota County Direct Payment And On-Line Payment Features? _____ (Visit County Website For More Details)

I/we have read the statements below and affirm that the above information provided represents a true and full statement of all facts known to the applicant(s) relative to this matter.

Signature Of Applicant _____ Date _____

Joint Owner Signature _____ Date _____

NOTE: Minnesota Statute 609.41, "Whoever, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing, reducing, or abating any tax or assessment, intentionally makes any statement as to any material matter which the maker of the statement knows is false may be sentenced, unless otherwise provided by law, to imprisonment for not more than one year or to payment of a fine of not more than \$3,000, or both."

