**18. Notice of Assessment Against Public Corporation[[1]](#endnote-2)**

To the

(County Auditor for County of \_\_\_\_\_\_\_\_\_\_\_\_)

(Clerk of School District No., Town, City, of \_\_\_\_\_\_\_\_\_\_)

(Owner of Right of Way \_\_\_\_\_\_\_\_\_\_)

Notice is hereby given that the council of the city of \_\_\_\_\_\_\_\_\_\_ by reason of Improvement No. \_\_\_\_\_\_\_ the improvement of \_\_\_\_\_\_\_\_\_\_ Street between the \_\_\_\_\_\_\_\_\_\_ line of \_\_\_\_\_\_\_\_\_\_ Street and the \_\_\_\_\_\_\_\_\_\_ line of \_\_\_\_\_\_\_\_\_\_ Street in the city of \_\_\_\_\_\_\_\_\_\_ by \_\_\_\_\_\_\_\_\_\_ has assessed against the

(County of \_\_\_\_\_\_\_\_\_\_ by reason of its ownership of the)

(School District No., City, or Town of \_\_\_\_\_\_\_\_\_\_)

(Owner of Right of Way \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

following property \_\_\_\_\_\_\_\_\_\_ the sum of $\_\_\_\_\_\_\_\_\_\_ as its proportionate share of the cost of the improvement.

If the entire assessment is paid on or before \_\_\_\_\_\_\_\_\_\_[[2]](#endnote-3) it may be paid to the city treasurer without interest. If paid thereafter and before \_\_\_\_\_\_\_\_\_\_,[[3]](#endnote-4) it may be paid to the city treasurer with interest accrued to the date of payment at the rate of \_\_\_\_\_\_\_ percent per annum.[[4]](#endnote-5) If not so paid, the entire amount shall bear interest at \_\_\_\_\_\_\_ percent per annum from \_\_\_\_\_\_\_\_\_\_[[5]](#endnote-6) and may be paid to the city treasurer in \_\_\_\_\_\_\_ annual installments or the entire amount of the assessment remaining unpaid may be paid with interest accrued to December 31 of the year in which such payment is made. This notice is given pursuant to the provisions of Minn. Stat. § 429.061, subd. 4.[[6]](#endnote-7)

 City Clerk

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Minnesota

**END OF FORM**

1. This notice could be used to notify the State of the city’s special assessments against state-owned property if council has held a hearing on the proposed assessment after at least two weeks' notice of the hearing has been given by registered or certified mail to the head of the instrumentality, department, or agency having jurisdiction over the property. (Minn. Stat. § 435.19, subd. 2.) [↑](#endnote-ref-2)
2. Insert the date 30 days from the date of the resolution. [↑](#endnote-ref-3)
3. November 30 or such earlier date as the clerk will certify the assessment to the county auditor in the year in which the assessment is levied. [↑](#endnote-ref-4)
4. The interest rate may be determined by the council. [↑](#endnote-ref-5)
5. Interest accruing on an assessment against publicly owned property or a railroad right-of-way does not begin to run until 30 days after this notice has been properly given. [↑](#endnote-ref-6)
6. If the clerk certifies installments annually, this language should be altered. For language regarding annual certifications, see form 17-Alt.

If the assessment is not paid in a single installment, the city must annually mail to the owner a notice similar to this stating that an installment is due and should be paid to the city. (Minn. Stat. § 429.061, subd. 4.) [↑](#endnote-ref-7)