**17. Certificate to County Auditor[[1]](#endnote-2)**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

County Auditor

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

County

This is to certify that the attached list embraces all unpaid assessments levied by the city council of \_\_\_\_\_\_\_ on (month) (day) , (year) under Minnesota Statutes, Chapter 429, for Improvement No. \_\_\_\_\_\_\_, the improvement of \_\_\_\_\_\_\_ Street from the \_\_\_\_\_\_\_ line of \_\_\_\_\_\_\_ Street to the \_\_\_\_\_\_\_ line of \_\_\_\_\_\_\_ Street by \_\_\_\_\_\_\_. The assessment is payable over a period of \_\_\_\_\_\_\_ years, and one installment with interest as provided in the attached statement, is to be extended on the proper tax lists of the county each year as required under Minn. Stat. § 429.061.

City Clerk

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

Dated (month) (day) , (year) .[[2]](#endnote-3)

**END OF FORM**

1. This form is intended for use when certifying the entire assessment at once. If the annual certification plan permitted by Minn. Stat. § 429.061, subd. 3 is followed, Form 17-Alt. should be used instead. [↑](#endnote-ref-2)
2. Section 429.061, subd. 3 says a certificate such as this is to be filed with the county auditor on or before November 30 if the auditor is to spread the first installment on the books for collection the following year. However, the auditor frequently accepts late tax levies for collection the following year and may similarly accept an assessment certification made under the improvement code.

   If the council has provided for the deferment of the assessment against property owners in hardship cases, the list sent to the auditor should, by separate list or appropriate notations, show which assessments need not be paid until the deferment is terminated. If the interest rate is any different in such cases, this should also be shown. In some cases it may be easier to list these exceptions specifically in the certificate itself rather than in the attached list. [↑](#endnote-ref-3)