WASHINGTON COUNTY
DEPARTMENT OF PROPERTY RECORDS AND TAXPAYER SERVICES

Special Assessment Instructions

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SPECIAL ASSESSMENT ELECTRONIC CERTIFICATION
General Information

Special Assessments can be submitted to Washington County electronically using an Excel spreadsheet. Information must be included about new project codes, and the parcels to be assessed. The following is a list of the mandatory information that must be included on the spreadsheet. Please use the "SA Certification Form" on our website to enter your data into. The spreadsheet contains sample information on each tab as an example. Please delete the sample data before you start to enter your own data.

In order for us to load the information into our system, the data must be provided exactly according to the format of the spreadsheet. DO NOT CHANGE ANYTHING IN THE SPREADSHEET, WITH THE EXCEPTION OF ADDING YOUR DATA.

- Do not add titles
- Do not change cell formats
- Do not change column widths
- Do not add or delete columns (if you do not use a column, just leave it blank)
- Do not change fonts
- Do not add lines for totals
- Do not leave blank spaces at the end of fields

The best way to avoid changing formatting if you are copying and pasting data is to make sure you paste only values. You can do this by right clicking on the cell(s), and clicking on "paste special", then choosing values and click ok.

Assessments must be unique by Parcel/Project Code. You cannot use the same parcel number multiple times for the same project. You must either add the amounts together and certify as one record or use two separate project codes.

As a reminder, you can't certify more than your original amount certified with reallocations. Also, you can't certify on PRTS Common Element.

Special Assessment Certification Deadlines:

October 15, 2025 - Watersheds and other storm water projects
(MN Statute 444.075, Subd. 2b)
December 1, 2025 - Special assessments, snow removal, weed elimination, tree trimming, delinquent garbage, other unpaid service charges and deletions
(MN Statute 429.061, Subd. 3)
Service charges imposed on NTC (MN Statute 428A.05)
December 29, 2025 - for delinquent sewer and water
(MN Statute 444.075, Subd. 3e)

Fees associated with Special Assessment Certification (per year/per parcel):

Electronic Certification - $3.00
Other Types of Certification - $5.00

Please use the electronic certification form provided on our website to certify your special assessments. You may use your own format, as long as all required information is provided, but there is an increase in the amount charged (see fees above).

When completed, please save as "2026 SA Cert (your entity name)" and send to ashley.merkt@washingtoncountymn.gov by the certification deadline.

Once you have filed the Special Assessment Certification file to Washington County, there cannot be any changes made without filing an abatement. Please be sure that the information you are providing to us is <u>accurate</u> to avoid the lengthy abatement process.

PROJECT INFORMATION

Click on the "Projects" tab. Provide a list of all projects for the parcels you will be assessing this year.

Project Code (aka Special Assessment Code) – The project code helps you to identify the project. It is a 9-character code beginning with S and a dash. The next 2 digits indicate your municipality (see list below). The last 5 digits are a project code assigned by you.

01 – Afton	35 – Landfall	73 – Willernie
03 – Bayport	37 – Mahtomedi	75 – Woodbury
05 – Birchwood	41 – Marine on St Croix	80 – Baytown Township
07 – Cottage Grove	43 – Newport	82 – Denmark Township
12 – Dellwood	46 – Oakdale	84 – Forest Lake Township
14 – Forest Lake (city)	50 – Oak Park Heights	87 – Grant
18 – Hastings	55 – Pine Springs	89 – Grey Cloud Island Township
20 – Hugo	57 – St Mary's Point	92 – May Township
26 – Lake Elmo	59 – St Paul Park	94 –Scandia
29 – Lakeland	62 – Stillwater (city)	96 – Stillwater Township
31 – Lakeland Shores	71 – White Bear Lake	98 – West Lakeland Township
33 – Lake St Croix Beach	RCWD – Rice Creek Watershed	SWWS – South Washington WS

Description – This is used to describe the special assessment and will print on the tax statement. Limited to 16 characters.

Category – This is used as a general description, please choose from the list below:

Curb and Gutter	Sewer	Street
Delinquent Utility	Sidewalk	Water
Lighting Project	Special Assessment	WSD (watershed)
Miscellaneous		

Type – Leave blank – DO NOT USE

Start Date – First year project is to be billed. This is already filled in, please do not change it.

Number of Years – Number of year's project is to be amortized for.

Interest Rate – Interest rate for the project. If you have already included the interest or are not charging any interest, then please enter zero.

Number of Extra Days – Number of extra days is entered for each additional day of interest that should be calculated. This calculated amount is added to the first years' amortization schedule.

Amortization Type – **Simple Decreasing**: Principal is equal each year while interest decreases (this is the default type).
Simple Payment: Principal increases each year while interest decreases. Payment remains the same for the entire amortization period.

PARCEL INFORMATION

Click on the "parcels" tab. Provide the following information for each parcel being certified this year.

PIN – The parcel number to be assessed. The parcel numbers must be entered with delimiters and the leading "0" must be entered if applicable. All PINS must have 17 characters (including the delimiters). For example, parcel 01.026.21.11.0001 must be entered exactly that way.

Proj Code – A 9-character code beginning with S and a dash. The next 2 digits indicate your municipality, the last 5 digits are a project code assigned by you. The project code helps to identify the project. BE SURE THIS CODE IS LISTED ON THE "PROJECTS" TAB.

Def Pymt Years – DO NOT USE! Leave zeroes in this column. Certify deferred on "deferred" tab.

Def Prin Years – DO NOT USE! Leave zeroes in this column. Certify deferred on "deferred" tab.

Def Int Years – DO NOT USE! Leave zeroes in this column. Certify deferred on "deferred" tab.

Deferral Type – DO NOT USE! Leave zeroes in this column. Certify deferred on "deferred" tab.

Deferral Status – DO NOT USE! Leave zeroes in this column. Certify deferred on "deferred" tab.

Amort Type – **SimpleDecreasing**: Principal is equal each year while interest decreases (this is the default type).
SimplePayment: Principal increases each year while interest decreases. Payment remains the same for the entire amortization period.
MUST BE CONSISTENT WITH WHAT IS LISTED ON THE PROJECT TAB.

Amort Years – Number of years that the assessment will be paid over. MUST BE CONSISTENT WITH WHAT IS LISTED ON THE PROJECT TAB (number of years).

Int Rate – Interest rate for the project. If you have already included the interest or are not charging any interest, then please enter zero. MUST BE CONSISTENT WITH WHAT IS LISTED ON THE PROJECT TAB.

Init Asmt Amt – Amount to be assessed against the parcel. Amounts must be rounded to 2 decimals.

DEFERRED SPECIAL ASSESSMENT INFORMATION

Click on the "Deferred Sp Asmts" tab. List ONLY deferred special assessments on this tab. Once it is listed, you do not need to list it each year.

PIN – The parcel number to be assessed. The parcel numbers must be entered with delimiters and the leading "0" must be entered if applicable. All PINS must have 17 characters (including the delimiters). For example, parcel 01.026.21.11.0001 must be entered exactly that way.

Proj Code – A 9-character code beginning with S and a dash. The next 2 digits indicate your municipality, the last 5 digits are a project code assigned by you. The project code helps to identify the project. BE SURE THIS CODE IS LISTED ON THE "PROJECTS" TAB.

Amort Type – **Simple Decreasing**: Principal is equal each year while interest decreases (this is the default type).
Simple Payment: Principal increases each year while interest decreases. Payment remains the same for the entire amortization period.
MUST BE CONSISTENT WITH WHAT IS LISTED ON THE PROJECT TAB.

Amort Years – Number of years that the assessment will be paid over. MUST BE CONSISTENT WITH WHAT IS LISTED ON THE PROJECT TAB (number of years). Even though this is a deferral, please indicate the number of years for the project as if it were being amortized.

Int Rate – Interest rate for the project. If you have already included the interest or are not charging any interest, then please enter zero. MUST BE CONSISTENT WITH WHAT IS LISTED ON THE PROJECT TAB.

Init Asmt Amt – Amount to be assessed against the parcel. Amounts must be rounded to 2 decimals.

DELETE SPECIAL ASSESSMENT INFORMATION

Click on the "Deletes" tab. List each special assessment you will be deleting this year. A delete is done if a taxpayer pays off their SA early, makes a principal payment (partial payoff) or the SA needs to be changed for any other reason. Please list all deletes, including abatements processed throughout the year. We do not automatically delete special assessments that were abated.

A special assessment that has reached the end of its amortization period does not need to be deleted. This will occur on its own.

PIN – The parcel number to be deleted. The parcel numbers must be entered with delimiters and the leading "0" must be entered if applicable. All PINS must have 17 characters (including the delimiters). For example, parcel 01.026.21.11.0001 must be entered exactly that way.

Proj Code – The 9-character code beginning with S and a dash followed by 7 digits that was assigned when the project began. Also known as "Special Assessment Code".

Pay Off Amount – The amount that was paid by the taxpayer to pay off the special assessment.

PAYOFF OR CHANGE IN PRINCIPAL INSTRUCTIONS

Payoff – This occurs when the special assessment is paid in full before the amortization period is up. Since the taxpayer pays the taxing authority directly in this situation, the County is not aware of this. Please use the deletion tab of the SA Certification form to notify us of the payoff. You may notify us differently if you wish, but please include all the information that is requested on that tab of the workbook.

Partial Payoff - This occurs when a taxpayer comes in and makes a principal payment to the taxing authority during the year up to the date of certification to the County. The original special assessment will need to be deleted and the new principal amount will need to be certified. Please fill out the "delete" tab to remove the old special assessment and reassess the PIN with the new principal balance (as if it were an entirely new SA) on the parcels tab. The "projects" tab will also need to be filled in with the same interest rate originally certified and the number of years that are remaining for the project.

Change in Original Principal Amount – This normally occurs when a taxpayer(s) challenges the amount assessed and wins their appeal. This could also occur because of a clerical error. Since this is changing the principal amount of the certified SA, please follow the instructions for a "Partial Payoff". We do not calculate the change in principal. That needs to be done by the taxing authority.

Parcel Split – When a property has an amortized special assessment with a remaining balance and is split into one or more parcels you need to notify us as to how you would like the remaining balance applied. Please fill out the "delete" tab to remove the special assessment from the inactive PIN. Fill out the "parcels" tab indicating the new PIN(s) and the amount certified to each. The "projects" tab will also need to be filled in with the same interest rate originally certified and the number of years that are remaining for the project.