

STATE OF MINNESOTA

TAX COURT

COUNTY OF RAMSEY

SECOND JUDICIAL DISTRICT

COURT FILE NO. 62CV-07-5687  
JUDGE RAMSTAD

In the Matter of the Petition of:

Advent Evangelical Lutheran Church,

Petitioner,

**STIPULATION AND ORDER FOR  
PERMISSION TO PROCEED  
WITHOUT PAYMENT OF TAX  
MINN. STAT. § 278.03**

v.

County of Ramsey,

Respondent.

WHEREAS, Petitioner is the owner of property located in the City of Roseville, County of Ramsey, parcel numbers 03.29.23.13.0037, 03.29.23.13.0050, and 03.29.23.13.0052, and 03.29.23.13.0053; and

WHEREAS, the tax petition referenced above raises the issue of the exemption of that property for the 2007 assessment for taxes payable in 2008; and

WHEREAS, the Petitioner has brought a motion pursuant to Minn. Stat. § 278.03 for the continuation of prosecution of the petition without payment of the taxes payable May 15, 2008; and

WHEREAS, it would cause the Petitioner undue hardship to be required to pay the tax as listed before a determination of the exempt status of the property;

**NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:**

It is hereby stipulated and agreed by and between the parties that pursuant to Minn. Stat. § 278.03, the Court may enter an Order permitting Petitioner to continue prosecution of the matter without the payment of \$3,055 taxes, which taxes otherwise would be payable by May 15, 2008 for the following properties:

<u>PID Number</u>	<u>Market Value</u>	<u>1st Half Tax (incl. assmnts)</u>
03.29.23.13.0037	\$ 62,900	\$ 400
03.29.23.13.0050	\$291,400	\$1,855
03.29.23.13.0052	\$ 62,900	\$ 400
03.29.23.13.0053	\$ 62,900	\$ 400

This stipulation is not a determination or admission by either party of the taxability of the property for the year at issue.

If it is determined at the resolution of this matter, whether by entry of judgment upon stipulated settlement of the parties or by order of the Tax Court, that tax is owed for the 2007 assessment, then payment of the tax so determined is due and shall be paid 15 days after either the entry of judgment upon settlement or after entry of the order of the Tax Court. If payment is not made within this 15 day period a penalty will be assessed and interest will accrue from the time payment is due, as stated herein, until payment is made.

SUSAN GAERTNER  
Ramsey County Attorney

*Lynn E. Basich*

Lynn E. Basich  
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Attorney Registration No. 149226

Dated: May 12, 2008

By: *M. Jean Stepan*

M. Jean Stepan  
Assistant Ramsey County Attorney  
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(651) 266-3051  
Attorney Reg. No. 105120

Dated: May 12, 2008

**ORDER**

IT IS HEREBY ORDERED, that in accordance with Minn. Stat. § 278.03 and with the terms of the foregoing Stipulation, Petitioner is permitted to continue prosecution of its petition without the payment of the tax pursuant to Minn. Stat. § 278.03 and the above Stipulation.

Dated this 12 day of MAY, 2008.

BY THE COURT  
Clerk

*Steve Wiley*  
Judge of Tax Court

Office of the Minnesota Tax Court  
I hereby certify that the attached instrument is a true and correct copy of the original on file and of records in this office.  
Court File No. 07-CV-07-5687  
County RAMSEY  
By [Signature]  
Date 6/12/08