



# Board of County Commissioners Agenda Request

**6A**  
Agenda Item #

**Requested Meeting Date:** December 19, 2023

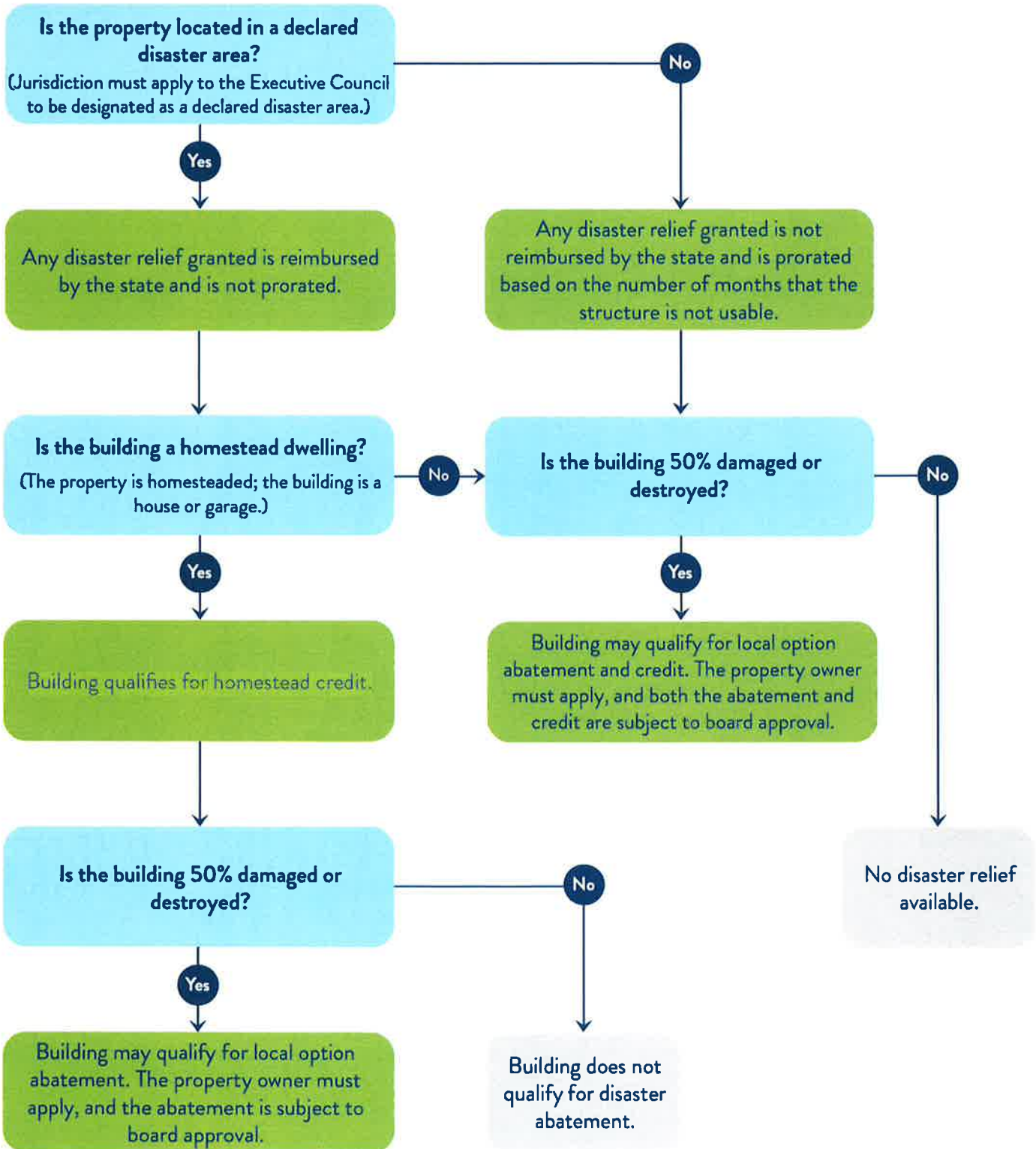
**Title of Item:** Individual Disaster Abatement and Credit - Parcel 24-1-085200

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
<b>Submitted by:</b> Mike Dangers		<b>Department:</b> County Assessor
<b>Presenter (Name and Title):</b> Mike Dangers, County Assessor		<b>Estimated Time Needed:</b> 10 minutes
<b>Summary of Issue:</b> <p>The County received a fire abatement application from Terri Toms, personal representative for the Estate of Jacquelyn Willprecht. The fire occurred on February 20, 2023, on this seasonal property. Ms. Willprecht lost her life in this fire.</p> <p>The local option disaster abatement and credit is for owners that have lost at least 50% of their home or other structure to a disaster such as a fire. The benefits are a reduction in property taxes for the year of the disaster plus a tax credit for the following year. These benefits are prorated based on the number of months the property was unusable.</p> <p>On page 2 is a short spreadsheet that shows the details of the situation. The tax reduction for both taxes payable in 2023 and 2024 is \$138 for each year. Page 3 has a flowchart summary of how the disaster abatement and credit works. The right hand column pertains to this situation. On page 4 is a copy of the abatement application. The last pages show a death certificate of the owner and photos of the property before and after the fire. The family does not plan to rebuild the structure and may move a travel trailer on the property in the near future.</p> <p>Since this application was made by the personal representative of the Estate of the deceased owner, the advice of the County Attorney was requested. State Dept of Revenue guidance states that only the owner at the time of the disaster is eligible to apply for the abatement. The County Attorney advises that the personal representative is eligible to apply for this abatement.</p>		
<b>Alternatives, Options, Effects on Others/Comments:</b> Approval of this is at the Board's discretion. The Board could choose to just approve the abatement or credit (to provide one year of relief) and not both years. If neither the abatement or the credit is approved, the taxes would be reduced for payable 2025.		
<b>Recommended Action/Motion:</b> Motion to approve both the abatement and the credit as presented. The cost of this abatement and credit is paid by other property owners in the County through the property tax system. If this was large scale disaster affecting many properties, we could apply to get State reimbursement of the costs.		
<b>Financial Impact:</b> <i>Is there a cost associated with this request?</i> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>What is the total cost, with tax and shipping?</i> \$ 276 (total of both the credit and abatement) <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>Please Explain:</i> We have not budgeted a cost for abatements or credits. The cost above does not include the administrative cost to process the paperwork.		

Legally binding agreements must have County Attorney approval prior to submission.

Local Option Disaster Abatement and Credit Summary - December 19, 2023 County Board Meeting										
Owner Name	Parcel	Date of Fire	Number of Full Months Unusable	Homestead?	Estimated Market Value Before Fire	Estimated Market Value After Fire	Property Tax for 2023 Payable	Hypothetical 2023 Payable Tax After Fire	Prorated Abatement Amount 2023	Estimated Disaster Credit Amount 2024 Payable
Lowell and Jacquelyn Willprecht	24-1-085200	2/20/2023	10	no	142600	98600	728	562	138	138

# Disaster Relief Qualification



For Office Use Only

Name of applicant \_\_\_\_\_ Assessment year \_\_\_\_\_

Approved

Assessor's signature \_\_\_\_\_ Date \_\_\_\_\_

Denied

**ALODA**

# Application for Local Option Disaster Abatements and Credits

AITKIN County

If your property has been damaged or destroyed by a natural disaster or other type of accident, you may be eligible to receive some property tax relief on this year's and next year's property taxes. The type of tax relief you receive will depend on whether your property is homesteaded, whether it is located within a declared disaster or emergency area, the amount of damage sustained, and a number of other factors. If an assessor has not already reassessed your property, you should contact your county assessor's office and request that an assessor view the damage for the purpose of receiving disaster relief.

ESTATE OF

Applicant and Property Information

Last Name <b>WILLBRECHT</b>	First Name <b>JACQUELYN</b>	M.I. <b>L</b>	Social Security Number -
Mailing Address - Street <b>8398 GROVELAND RD</b>	City/Town <b>MOUNDS VIEW</b>	State <b>MN</b>	Zip Code <b>55112</b>
Telephone (Work) <b>NA</b>	Telephone (Home) <b>NA</b>		

Property ID or Parcel Number (found on your property tax statement)

**24-1-085200**

Address of Damaged Property (if different than mailing address)

**32421 355th AVE, AITKIN MN 56431**

Legal Description of Property (found on your property tax statement)

Is the property homesteaded?

Yes  No

How many months was the property unable to be occupied or used?

Date you left property: **2/20/23**

Is the property located in a county designated as a disaster or emergency area?

Yes  No

Date you returned to property: \_\_\_\_\_

**Applicant's statement of facts. (Please list type of disaster, type of damage, and any other information you deem relevant.)**

**PROPERTY WAS DESTROYED IN A FIRE ON 2/20/23. CURRENTLY A VACANT LOT W NO ELECTRIC, WATER OR SEWER**

Statement of Facts

By signing below, I certify, to the best of my knowledge, the above statements are true and correct.

Signature of Property Owner

Date

**Tee Toms PR.**

**11-3-23**

Sign Here

Note: Minnesota Statutes, Section 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 \$3,000.00, or both."

### Use of Information

The information on this form is required by Minnesota Statutes, section 273.1233 to properly identify you and determine if you qualify for a disaster abatement and/or credit. Your Social Security number is required. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications. Your Social Security number is considered private data.

(Rev 6/13)

**Return to: Aitkin County Assessor, 307 Second St NW Room 120, Aitkin MN 56431  
Phone: 218-927-7327**

**CERTIFICATE OF DEATH**

STATE FILE NUMBER 2023-MN-007227

DECEDENT JACQUELYN LYNN WILLPRECHT  
LAST NAME BEFORE FIRST MARRIAGE REHM  
ALSO KNOWN AS  
SOCIAL SECURITY NUMBER  
SEX FEMALE  
BORN  
PLACE OF BIRTH GENEVA ILLINOIS

DATE OF DEATH FEBRUARY 20, 2023  
PLACE OF DEATH AITKIN AITKIN MINNESOTA

MARITAL STATUS WIDOWED (AND NOT REMARRIED)  
SPOUSE

LAST NAME BEFORE FIRST MARRIAGE  
RESIDENCE MOUNDS VIEW RAMSEY MINNESOTA  
PARENT LOIS STOTT  
PARENT ROBERT REHM  
FUNERAL HOME CRESCENT TIDE LLC  
DISPOSITION CREMATION

CAUSE OF DEATH  
IMMEDIATE ASPHYXIA  
UNDERLYING CARBON MONOXIDE AND SOOT INHALATION  
RESIDENTIAL FIRE

OTHER CONTRIBUTING  
CONDITIONS

MANNER ACCIDENT  
MEDICAL CERTIFIER KELLY MILLS, M.D.  
300 E UNIVERSITY AVENUE, SAINT PAUL, MINNESOTA, 55101

THIS RECORD HAS NOT BEEN AMENDED

THIS IS A TRUE AND CORRECT RECORD OF DEATH REGISTERED IN THE MINNESOTA OFFICE OF VITAL RECORDS.



27A-001849646

MR&C Certificate ID  
14559085

FILED FEBRUARY 23, 2023

*Molly Mulcahy Crawford*  
Molly Mulcahy Crawford  
STATE REGISTRAR

ISSUED MARCH 24, 2023

HENNEPIN COUNTY SERVICE CENTER-GC

THIS CERTIFICATE IS VALID ONLY WHEN PRINTED ON OFFICIAL WATERMARKED  
SECURITY PAPER WITH A SECURITY THREAD AND STATE SEAL OF MINNESOTA.

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE



Willprecht Parcel 24-1-085200

Before Fire



Willprecht Parcel 24-1-085200

After Fire

