



Board of County Commissioners Agenda Request

6A

Agenda Item #

Requested Meeting Date: November 26, 2024

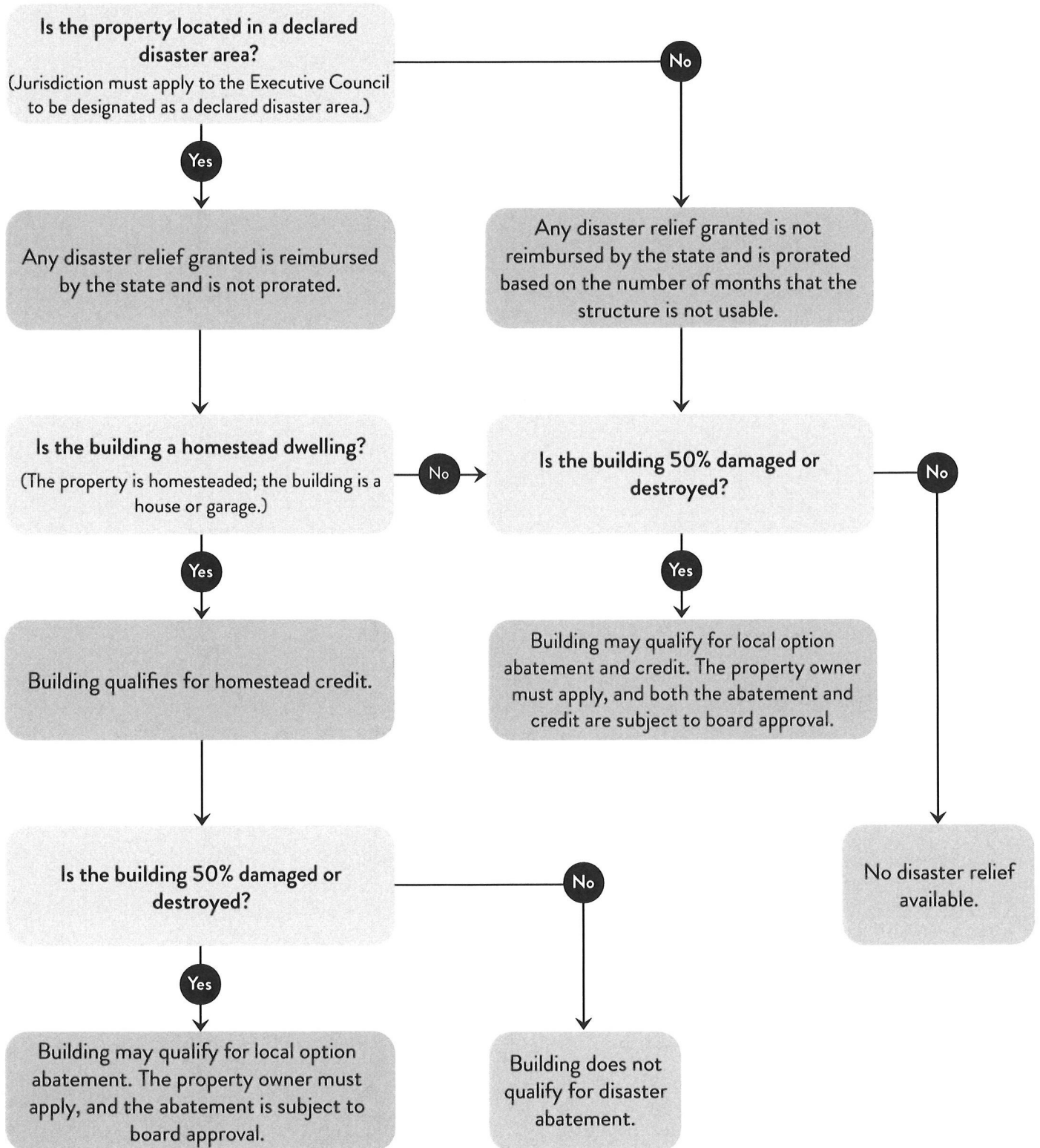
Title of Item: Individual Disaster Abatements and Credits

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Information Only
Submitted by: Mike Dangers		Department: Assessor
Presenter (Name and Title): Mike Dangers, County Assessor		Estimated Time Needed: 5 minutes
Summary of Issue: <p>On June 12, 2024, a tornado damaged portions of Farm Island Township. Assessment staff identified two properties with cabins that sustained catastrophic damage. These owners applied for a disaster abatement and credit.</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 tornado. 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. On page 2 is a short spreadsheet that shows the details of the situation. The tax reduction for each parcel is just over \$100 per year. Page 3 has a flowchart summary of how the disaster abatement and credit works. The right hand column pertains to this situation. On pages 4 and 5 are copies of the abatement applications. To our knowledge, the property owners have not made plans to rebuild on these parcels.</p>		
Alternatives, Options, Effects on Others/Comments: <p>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 2026, if the owners don't rebuild.</p>		
Recommended Action/Motion: <p>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.</p>		
Financial Impact: <p>Is there a cost associated with this request? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>What is the total cost, with tax and shipping? \$ 450 (total of both the credit and abatement)</p> <p>Is this budgeted? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>Please Explain:</i></p> <p>We have not budgeted a cost for abatements or credits. The cost above does not include the administrative cost to process the paperwork.</p>		

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

Local Option Disaster Abatement and Credit Summary - November 26, 2024 County Board Meeting										
Owner Name	Parcel	Date of Tornado	Number of Full Months Unusable	Homestead?	Estimated Market Value Before Tornado	Estimated Market Value After Tornado	Property Tax for 2024 Payable	Hypothetical 2024 Payable Tax After Tornado	Prorated Abatement Amount 2024	Estimated Disaster Credit Amount 2025 Payable
Mary Ann Anderson	07-1-127000	6/12/2024	6	no	217800	179700	1182	944	119	119
Beverly Sauvageau	07-1-126900	6/12/2024	6	no	221100	179500	1154	942	106	106

Disaster Relief Qualification



For Office Use Only

Name of applicant _____ Assessment year _____

Assessor's signature _____ Date _____

RECEIVED

Approved
 Denied
 BY: SMW
OCT 21 2024 **CR-LODA**

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.

Applicant and Property Information

Last Name ANDERSON		First Name MARY ANN		M.I.
Mailing Address - Street 1609 DARLENE STREET		City/Town ST. PAUL	State MN	Zip Code 55119
Phone Number <i>son: Phil</i> 612-715-5286		Email		
Property ID or Parcel Number (found on your property tax statement) 07-1-127000				
Address of Damaged Property (if different than mailing address) 42677 DAISY STREET, AITKIN, MN 56431				
Is the property homesteaded? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		How many months was the property unable to be occupied or used? Date you left property: <u>6-12-24</u> Date you returned to property (if applicable): <u>NA</u>		

Statement of Facts

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

On the evening of June 12, 2024, a tornado struck our property. The tornado lifted and removed the entire cabin from its location and deposited the roof (upside-down) and some of the cabin's contents onto our boathouse and deposited the rest of the cabin and its remaining contents into the lake. The tornado ripped off the roof of our boathouse and damaged the walls of the boathouse. Trees that were downed by the tornado destroyed our fish cleaning house and shed, our dog kennel, and our outhouse. The tornado uprooted or snapped every large tree on the south half of our property. (32 trees by one count, mostly 100 200+ years old oaks.)

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

Sign Here

Signature of Property Owner <i>Mary Ann Anderson</i>	Date <u>10-17-24</u>
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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.

For Office Use Only

Name of applicant _____ Assessment year _____

Assessor's signature _____ Date _____

Approved

Denied

RECEIVED
CR-LODA
AUG 28 2024

Application for Local Option Disaster Abatements and Credits *SMU*

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.

Applicant and Property Information

Last Name SAUVAGEAU		First Name BEVERLY		M.I. WANDA	
Mailing Address - Street 1350 THOMPSON		City/Town S. ST. PAUL	State MN	Zip Code 55075	
Phone Number 651-455-0804		Email BAKER3423 AT YAHOO.COM			
Property ID or Parcel Number (found on your property tax statement) 07-1-126900					
Address of Damaged Property (if different than mailing address) 42677 DAISY ST. (PARCEL DOESN'T HAVE A PHYSICAL ADDRESS IN TAX SYSTEM) <i>MM</i>					
Is the property homesteaded? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			How many months was the property unable to be occupied or used? <i>4 mos.</i>		
			Date you left property: <i>6/13/24</i>		
			Date you returned <i>DID NOT RETURN</i>		
			to property (if applicable): <i>AFTER TORNADO</i>		

Statement of Facts

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

TORNADO DAMAGE CRUSHED BY TREES FROM WIND, TOTAL LOSS OF CABIN AND SHED,

Sign Here

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

Signature of Property Owner <i>Beverly Sauvageau</i>	Date <i>8/25/24</i>
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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."

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Anderson Parcel 07-1-127000

Before Tornado



After Tornado



Sauvageau Parcel 07-1-126900

Before Tornado



After Tornado

