



Board of County Commissioners Agenda Request

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Agenda Item #

Requested Meeting Date: November 22, 2016

Title of Item: Adopt Resolution - Reimbursement of Property Tax Relief

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input checked="" 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*
Submitted by: Mike Dangers, County Assessor		Department: County Assessor
Presenter (Name and Title):		Estimated Time Needed:
Summary of Issue: Minnesota statutes provide for property tax relief when a disaster occurs. The storm damage that occurred on July 20 and 21, 2016, is considered a disaster that meets the criteria for property tax relief. Appraisers from the County Assessor's Office spent considerable time in late July driving the roads around the Hill City area looking for storm damage and completing the reassessment before the cleanup occurred. Attached on page 2 is a copy of a resolution to request the State of Minnesota reimburse Aitkin County for the loss of tax dollars associated with abatements and credits that may be granted due to the storm. When the reassessment was done by county staff, they used a procedure and form for tornado and wind damage assessment that differs from our standard method of assessment. See page 3 for a copy of this form. Also attached on page 4 is a brief summary of the damage totals. Page 5 and 6 shows the damage on a parcel-by-parcel basis. If you adopt this resolution, the Executive Council will consider our application at their meeting in December 2016. I will notify the Board of their decision. Please contact Mike with any questions.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Adopt resolution as written.		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

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

①

By Commissioner: xx

20161122-0xx

Request for Reimbursement of Property Tax Relief

WHEREAS, the County of Aitkin experienced wind and storm events on July 20 and 21, 2016, and;

WHEREAS, said disaster caused extensive property damage to residential and seasonal properties in the County of Aitkin, and;

WHEREAS, a local emergency has been declared pursuant to section 12.29 by the Aitkin County Board of Commissioners in resolution 20160726-050, and;

WHEREAS, Minnesota Statutes, sections 273.1231 – 273.1235 provide for property tax relief upon reassessment of properties damaged by disaster, and upon application to the Governor of the State of Minnesota and the Executive Council, and;

WHEREAS, the minimum requirements of the aforementioned statutes have been met as demonstrated in the attached damage assessment reports;

NOW, THEREFORE, BE IT RESOLVED by the County of Aitkin that the County of Aitkin hereby requests that the property tax abatements and credits granted to property owners under sections 273.1231 – 273.1235 for the disaster that occurred on July 20 and 21, 2016, be reimbursed pursuant to the provisions of Minnesota Statutes, sections 273.1231 – 273.1235.

Commissioner xx moved the adoption of the resolution and it was declared adopted upon the following vote

FIVE MEMBERS PRESENT

All Members Voting Yes

**STATE OF MINNESOTA}
COUNTY OF AITKIN}**

I, Patrick Wussow, Interim County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 22nd day of November 2016, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 22nd day of November 2016

Patrick Wussow
Interim County Administrator

TORNADO DISASTER REASSESSMENT WORKSHEET

Property Owner: _____

Date of Inspection: _____

Address: _____

Property ID: _____

Phone Number: _____

Appraiser: _____

Property Type: _____

EMV Pre-Damage: Land _____

Homestead ☐ Non Hmstd ☐

Bldg _____

Total _____

No Damage to Property ☐

Damage Level	Building Component	If % of Building Component Destroyed Is...					Totals	
		10%	25%	50%	75%	100%		
		Use these Destruction %'s:						
Minor Damage	Siding	0%	2%	4%	6%	8%		%
	Windows	0%	8%	10%	15%	20%		%
	Shingles Only	0%	8%	8%	8%	8%		%
Major Damage	Roof Structure (includes shingles)	20%	50%	99%	99%	99%		%
	Structure (House & Garage)	20%	50%	99%	99%	99%		%
	Structure (House w/o Garage)	10%	40%	90%	90%	90%		%
	2-Car Garage	2%		5%		10%		%
	3-Car Garage	3%		7%		13%		%

Outbuildings/Other Value Loss - enter \$ amounts to the right

X		Tot % of Bldg Destroyed
\$		Pre-damage Bldg EMV
+		Equals Value Loss
+		Other Value Loss
+		Other Value Loss
+		Other Value Loss
		Grand Tot Value Loss

Notes

Photos Notes	# Taken



**OFFICE OF
AITKIN COUNTY ASSESSOR**
209 2nd ST N.W. Room 111
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

**Aitkin County
July 2016 Storm Damage Reassessment
Damage Summary**

Total Number of Parcels with Significant Building Damage:	45
Total Number of Homes Destroyed:	2
Estimated Total Dollar Value of Damage to Buildings:	\$504,733
Average Dollar Value of Damage per Parcel:	\$11,216
Total Number of Parcels Potentially Eligible for Tax Relief:	32

Homestead Property Damage Assessment Report							
Altken County							
July 20 and 21, 2016 Storm Damage							
			Pre-Disaster		Post-Disaster		
	Property ID Number	Classification	House/Garage 2016 Asmt	Outbuilding 2016 Asmt	House/Garage 2016 Asmt	Outbuilding 2016 Asmt	Total Loss in Value Due to Disaster
1	02-0-058102	Residential Homestead	\$ 16,976.00	\$ 5,310.00	\$ 8,488.00	\$ 5,310.00	\$ 8,488
2	12-0-002900	Residential Homestead	\$ 56,384.00	\$ 600.00	\$ 25,373.00	\$ 600.00	\$ 31,011
3	12-0-004200	Residential Homestead	\$ 94,039.00	\$ 375.00	\$ 92,158.00	\$ 375.00	\$ 1,881
4	12-0-005400	Residential Homestead	\$ 63,650.00	\$ 9,900.00	\$ 31,825.00	\$ 9,900.00	\$ 31,825
5	12-0-018102	Residential Homestead	\$ 63,250.00	\$ 3,616.00	\$ 30,360.00	\$ 3,616.00	\$ 32,890
6	12-0-019401	Residential Homestead	\$ 124,867.00	\$ 21,312.00	\$ 99,894.00	\$ 21,312.00	\$ 24,973
7	12-0-022400	Residential Homestead	\$ 96,998.00	\$ 1,800.00	\$ 87,298.00	\$ 1,800.00	\$ 9,700
8	12-0-024100	Residential Homestead	\$ 75,467.00	\$ 1,275.00	\$ 73,958.00	\$ 1,200.00	\$ 1,584
9	12-0-024500	Residential Homestead	\$ 80,648.00	\$ 9,495.00	\$ 70,970.00	\$ 5,358.00	\$ 13,815
10	12-0-024800	Residential Homestead	\$ 50,522.00	\$ 150.00	\$ 46,480.00	\$ 150.00	\$ 4,042
11	12-0-025405	Residential Homestead	\$ 128,237.00	\$ 450.00	\$ 115,414.00	\$ 450.00	\$ 12,823
12	12-0-026501	Residential Homestead	\$ 83,717.00	\$ 28,107.00	\$ 77,004.00	\$ 14,252.00	\$ 20,568
13	12-0-037703	Residential Homestead	\$ 48,100.00	\$ -	\$ 45,695.00	\$ -	\$ 2,405
14	12-0-041400	Residential Homestead	\$ 73,300.00	\$ 400.00	\$ 55,582.00	\$ 400.00	\$ 17,718
15	12-1-070100	Residential Homestead	\$ 75,706.00	\$ 13,600.00	\$ 60,565.00	\$ 13,600.00	\$ 15,141
16	12-1-071100	Residential Homestead	\$ 106,521.00	\$ 975.00	\$ 97,999.00	\$ 975.00	\$ 8,522
17	12-1-073900	Residential Homestead	\$ 119,783.00	\$ 1,500.00	\$ 110,200.00	\$ 1,500.00	\$ 9,583
18	12-1-078300	Residential Homestead	\$ 56,384.00	\$ 7,627.00	\$ 45,107.00	\$ 7,627.00	\$ 11,277
19	49-0-026802	Residential Homestead	\$ 128,571.00	\$ 7,570.00	\$ 126,000.00	\$ 3,800.00	\$ 6,341
20	49-0-027702	Residential Homestead	\$ 51,900.00	\$ 6,600.00	\$ 47,700.00	\$ 6,600.00	\$ 4,200
21	57-1-009600	Residential Homestead	\$ 7,258.00	\$ 3,829.00	\$ 73.00	\$ 3,829.00	\$ 7,185
22	57-1-018200	Residential Homestead	\$ 65,990.00	\$ -	\$ 63,722.00	\$ -	\$ 2,268
23	57-1-032900	Residential Homestead	\$ 30,849.00	\$ -	\$ 28,381.00	\$ -	\$ 2,468
24	57-1-040600	Residential Homestead	\$ 81,497.00	\$ 5,645.00	\$ 815.00	\$ 5,645.00	\$ 80,682
25	57-1-048000	Residential Homestead	\$ 73,803.00	\$ 225.00	\$ 59,042.00	\$ 225.00	\$ 14,761
26	57-1-052300	Residential Homestead	\$ 90,324.00	\$ -	\$ 83,098.00	\$ -	\$ 7,226
27	57-1-071000	Residential Homestead	\$ 4,199.00	\$ 750.00	\$ 42.00	\$ 750.00	\$ 4,157



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Non-Homestead Property Damage Assessment Report					
Aitkin County					
July 20 and 21, 2016 Storm Damage					
			Pre-Disaster	Post-Disaster	
	Property ID Number	Classification	Building Value 2016 Asmt.	Building Value 2016 Asmt.	Total Loss in Value Due to Disaster
1	12-0-017600	Seasonal	\$ 48,031.00	\$ 24,015.00	\$ 24,016.00
2	12-0-019101	Res Non-Hmstd	\$ 3,335.00	\$ 1,668.00	\$ 1,667.00
3	12-0-023900	Seasonal	\$ 3,866.00	\$ 2,900.00	\$ 966.00
4	12-0-028600	Seasonal	\$ 9,633.00	\$ 7,706.00	\$ 1,927.00
5	12-0-030700	Res Non-Hmstd	\$ 30,465.00	\$ 28,332.00	\$ 2,133.00
6	12-1-069600	Seasonal	\$ 10,347.00	\$ 2,587.00	\$ 7,760.00
7	12-1-069700	Seasonal	\$ 23,913.00	\$ 23,435.00	\$ 478.00
8	12-1-073201	Seasonal	\$ 45,301.00	\$ 22,651.00	\$ 22,650.00
9	29-0-038400	Seasonal	\$ 45,200.00	\$ 40,700.00	\$ 4,000.00
10	57-1-056000	Res Non-Hmstd	\$ 4,320.00	\$ 3,974.00	\$ 346.00
11	57-1-071200	Res Non-Hmstd	\$ 27,803.00	\$ 13,902.00	\$ 13,901.00
12	57-1-076501	Seasonal	\$ 43,032.00	\$ 39,589.00	\$ 3,443.00
13	57-1-076600	Seasonal	\$ 29,026.00	\$ 26,704.00	\$ 2,322.00
14	57-1-076700	Seasonal	\$ 29,026.00	\$ 26,704.00	\$ 2,322.00
15	57-1-076800	Seasonal	\$ 37,354.00	\$ 34,366.00	\$ 2,988.00
16	57-1-078600	Seasonal	\$ 62,943.00	\$ 57,908.00	\$ 5,035.00
17	57-1-079400	Res Non-Hmstd	\$ 64,790.00	\$ 51,832.00	\$ 12,958.00
18	57-1-079500	Seasonal	\$ 41,433.00	\$ 33,146.00	\$ 8,287.00