

# Board of County Commissioners Agenda Request



Requested Meeting Date: September 8, 2020

Title of Item: Individual Disaster Abatements and Credits - Multiple Parcels **Action Requested:** Direction Requested REGULAR AGENDA Approve/Deny Motion Discussion Item CONSENT AGENDA Adopt Resolution (attach draft) Hold Public Hearing\* INFORMATION ONLY \*provide copy of hearing notice that was published Submitted by: **Department:** Mike Dangers County Assessor Presenter (Name and Title): Estimated Time Needed: Mike Dangers, County Assessor 10 minutes **Summary of Issue:** The County has received 10 valid applications so far this year for property tax abatements and credits for residential fires. State Statutes provide for a disaster abatement for the year of the disaster and a credit for the year following the disaster. The last time the Board approved an abatement like this was at the September 24, 2019 meeting. Eight of the 10 applications are for the loss of an 8-unit condo building to fire in the Quadna development of Hill City. These were a mixture of homestead and non-homestead residences. The owners do not plan to rebuild the structure. The other 2 applications include seasonal structures in other areas of the County. One is owned by Tony Rogich of Farmington, MN. His mobile home burned on April 1, 2020. The second property is owned by Cory Hermann of Lakeville, MN and his seasonal structure burned on January 13, 2020. On page 2 is a spreadsheet detailing the loss of value due to the fires, the tax reductions due to this abatement, and other details. Page 3 has a flowchart summary of how the disaster abatement and credit works. The right-hand column pertains to our current situation. On pages 4 thru 13 are copies of each abatement application. The last pages include photos of each of the structures both before and after the fires. The cost of these abatements are paid by other property owners in the County as there is no State reimbursement. The Board has only approved two of these abatements in past 12 years. Alternatives, Options, Effects on Others/Comments: This type of abatement is at the Board's discretion. If the Board wishes to not approve the abatements, then the tax amounts will be reduced for the 2021 assessment and taxes payable in 2022. The Board may wish to approve some of the abatements and not others. Recommended Action/Motion: Motion to approve the disaster abatements and credits as presented. This is consistent with previous decisions the Board has made in recent years. Financial Impact: Is there a cost associated with this request? Yes What is the total cost, with tax and shipping? \$ 9,808 not including administrative costs Is this budgeted? Yes Please Explain:

Fire Abatement Summary - S	eptember 8, 2020 Co	ounty Board Me	eting													
Owner Name	Parcel	Date of Fire	Number of Full Months Unusable	Homestead?	Mar	mated rket Value ore Fire	Mar	mated ket Value er Fire	Prope for 20 Payab		2020	thetical Payable fter Fire	Prorat Abate Amou	ment		mated ster Credit
Tony Rogich	19-1-066200	4/1/2020	9	No	\$	49,300	\$	36,600	\$	432	\$	320	\$	84	Ś	84
Cory and Diane Hermann	51-0-016901	1/13/2020	11	No	\$	74,300	\$	43,200	\$	508	\$	292	S	198	Ś	198
Darlene Smith	57-1-084000	3/17/2020	9	No	\$	60,200	\$	4,800	\$	1,006	\$	80	\$	695	_	695
Lee Morton	57-1-084100	3/17/2020	9	No	\$	60,200	\$	4,800	\$	1,056	\$	84	\$	729	-	729
Laura Spaulding	57-1-084200	3/17/2020	9	Yes	\$	60,200	\$	4,800	\$	670	\$	54	Ś	462	_	462
Kelly Matusovic	57-1-084300	3/17/2020	9	Yes	\$	60,200	\$	4,800	\$	670	\$	54	S	462	Ś	462
Jill Quaas	57-1-084400	3/17/2020	9	Yes	\$	65,500	\$	4,800	\$	942	\$	68	\$	656	+	656
Charles Ruud	57-1-084500	3/17/2020	9	Yes	\$	60,200	\$	4,800	\$	670	\$	54	Ś	462		462
Steven Rich	57-1-084600	3/17/2020	9	Yes	\$	60,200	\$	4,800	\$	670	\$	54	\$	462		462
Robert and Kristine Rich	57-1-084700	3/17/2020	9	No	\$	60,200	\$	4,800	\$	1,006	\$	80	\$	695	\$	695
			Total Amount o	f Abated Tax f	or 202	20:							\$	4,904		
			Estimated Amo	unt of Disaster	Cred	it for 2021	Paya	ıble:							\$	4,904

Sheet **3G** 

## DEPARTMENT OF REVENUE

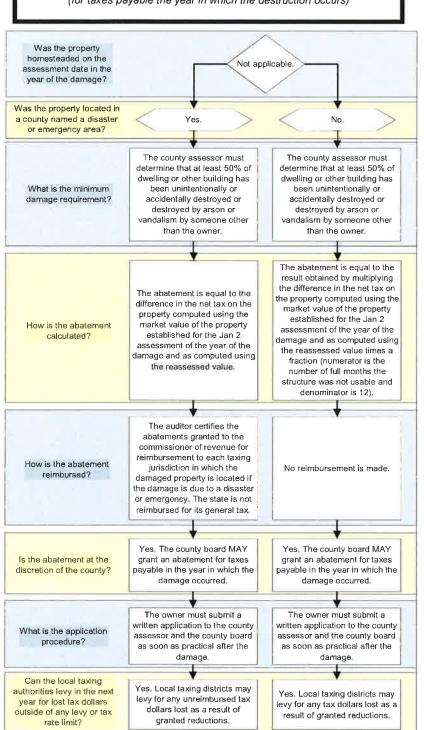
## PACKET 3 - Disaster Relief and Follow Up

## Disaster Relief Flowcharts

Revised 10/2010

## **Local Option Disaster Abatement**

(for taxes payable the year in which the destruction occurs)



	or's signature	Date		Denied	1 11/1	2 4 2
a	lication for Local	Ontion Disas	ter Abateme	ents and C	redite	L
	County		ioi /ibacoiiio		- Cuito	
	perty has been damaged or destroyed t	v a natural disaster or other b	one of accident, you may be a	eligible to receive som	e property tax reli	ef on this
s and	next year's property taxes. The type of	tax relief you receive will depe	nd on whether your property	is homesteaded, who	ther it is located w	vithin a
houl	disaster or emergency area, the amount disaster or emergency area, the amount disaster is office a	ind request that an assessor i	iew the damage for the purp	ose for has not and	eady reassessed y	our prop
	Last Name	First Name	M.			
	Rogich	lony	<i>γ</i>	THE REAL PROPERTY.		
	Mailing Address - Street	City/Town		ate Zip Code		
	18384 Everest P. Telephone (Work)	the Farming	n n	IN 55024	/	
	Telephone (Work)	Telephone (Home	V 1			
	952-261-6815					
	Property ID or Parcel Number (four	d on your property tax stat	ement)			
	19-1-066200	,	,			
	Address of Damaged Property (if d	fferent than mailing addre				
	and E					
	48961 2854					
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	Sec. 24 TWP 491	2625 Rivers	ide Acres L	ot 20 BK	1	
	Is the property homesteaded?	Hov	many months was the p	roperty unable to b	e occupied or us	ed?
	Yes X No	Date	e you left property:	21/ 151,20	20	
	Is the property located in a county	Dat	e you returned to property	v: N/A		
	designated as a disaster or emerge			7,5		
		•				
	Yes					
	Applicant's statement of facts.	(Please list type of disas	ter, type of damage, an	d any other inforr	nation you dee	m
	relevant.) Electrical Fire Starte	d where now	reclElacheral 1	ine enter	hame.	
					1107712	
	Investigators covi	d not Determo	ne cause of f	rile.		
	3					
	This LS A Total	1055.				
	By signing below, I certify, to the	best of my knowledge, th	above statements are	true and correct.		
	By signing below, I certify, to the Signature of Property Owner	best of my knowledge, th	e above statements are Date	true and correct.		
		best of my knowledge, th	Date	true and correct.		

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.

Name of applicant		Asses	sment year	Approved	MAY ALODA
Asses	Assessor's signature			Denied	1100
Apj	olication for Local (	Option Dis	saster Ab	atements and	Credits
	AITKIN County	•			
/ear's a declare	oroperty has been damaged or destroyed by and next year's property taxes. The type of to d disaster or emergency area, the amount of ould contact your county assessor's office an Last Name	ax relief you receive w of damage sustained,	ill depend on whether and a number of othe sessor view the dama	r your property is homesteaded, we er factors. If an assessor has not a	hether it is located within a already reassessed your property.
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	Mailing Address - Street	City/Town	11	State Zip Code	
	9690 206ths	itul Lakei	ville	m 550	44
atton	Telephone (Work)	Telephone (	(Home) -237-'		
Applicant and Property Information	Property ID or Parcel Number (found 51-0-61690)	d on your property t	ax statement)		
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tand	Legal Description of Property (found	The second secon	,	1 -	2 - 3 - 1-77
can	Sec. 16 Twp 48,6	) Kg. 21	LOT BIK	A $C$	1/20F NE OF NE
	= 1				
	Yes X No		Date you left pro	operty: 1-13-20	020
	Is the property located in a county		Date you returne	ed to property:	
	designated as a disaster or emerge	ncy area?			
	Yes No		ł		
Statement of Facts	Applicant's statement of facts. (I relevant.)				ormation you deem  y 13 2020
	By signing below, I certify, to the b	est of my knowled	lge, the above stat	tements are true and correct  Date  5-5-206	

Signature of Property Owner 5-2-20

Note: Minnesota Statute 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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	fice Use Only of applicant		Assess	sment vear		Approved		41.004
Assess	sor's signature		Date			Denled		ALODA
	lication for L		ion Dis	saster A	pateme	nts and	Credits	j
	Count	•						
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	Telephone (Work)		Telephone (I	Home)				
	370-237-		320 -	281-9	1306			
	Property ID or Parcel Nur							
	57-1-086	1100		,				
<i>?</i>	Address of Damaged Pro	perty (if different	than mailing a	address)				
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	designated as a disaster	or emergency are	ea?					
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	Applicant's statement relevant.) MARCH 17	T4, 2020	AFTER					
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	By signing below, I certi	fy, to the best of	my knowledg	e, the above st	atements are ti	ue and correct.		
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	Note: Minnesota Statutes, S a basis of imposing, reducin statement knows is false ma not more than \$3,000.00, o	g, or abating any ta: ay be sentenced, un	x or assessmen	t, intentionally ma	oral or written, wh kes any statemen	ch is required or a	uthorized by law all matter which the	ne maker of the
	Use of Information The information on this form abatement and/or credit, Yo denied. Your County Assess	is required by Minn ur Social Security no or may also ask for	nesota Statutes, umber is require additional verific	section 273.1233 ed. If you do not p	3 to properly identi rovide the require	fy you and determ	ine if you qualify r application may	for a disaster y be delayed or

(Rev. 6/13)

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

	Office Use Only e of applicant	Assessment year	Approved	DECIALODA
Asse	ssor's signature		Denied	2 SALVIA
Ap	plication for Local	Option Disaster A	Abatements and	Credits  BY: Show
declare	property has been damaged or destroyed and next year's property taxes. The type of ed disaster or emergency area, the amoun ould contact your county assessor's office	tax relief you receive will depend on who t of damage sustained, and a number of	ether your property is homesteaded, we other factors. If an assessor has not	pathor it is located within a
	Last Name	First Name	M.I.	
	SPAULDING-	LAURA	A	
	Mailing Address - Street	City/Town	State Zip Code	•
	P.O. BOX 227	Telephone (Home)	MN 5574	18
nation	Telephone (Work)	218-849-3	3004	
sy Inform	Property ID or Parcel Number (four 57-1-084200			
Per	Address of Damaged Property (if d	92		
Applicant and Property Information	506 QUADNA Legal Description of Property (four			
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	Is the property located in a county	Date you reto	urned to property: _NO	
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Sign Here	Signature of Property Owner  Carrya A.	Spaulding	7/22/20	
Sign	a basis of imposing, reducing, or abating	3.41, Whoever, in making any statemen ng any tax or assessment, intentionally n nced, unless otherwise provided by law,	nakes any statement as to any materi	al matter which the maker of the
	Use of Information			

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(Rev. 6/13)

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plication for Local C	option Disaster A	batements and Credits
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218-697-2373		398-2376
Property ID or Parcel Number (found 57–1–084406) Address of Damaged Property (if diffe		
Legal Description of Property (found o	on your property tax statement)	· · · · · · · · · · · · · · · · · · ·
Is the property homesteaded?  Yes X No	How many mo	onths was the property unable to be occupied or used?  property: March 17, 2020
Is the property located in a county designated as a disaster or emergence	Date you retu	rned to property:
Yes		
relevant.)  unknown		of damage, and any other information you deem that demolished my
By signing below, I certify, to the be Signature of Property Owner	st of my knowledge, the above s	tatements are true and correct.  Date
SPURITION STANFOLD OMILO	aas	May 25. 3020

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and	next year's p	property taxes. The typ	e of tax relief you receive w	vill depend on whether	your property is homesteaded, whether it is	located within			
nould	contact you	r county assessor's of	ount of damage sustained, fice and request that an as	, and a number of othe sessor view the damas	r factors. If an assessor has not already rea	ssessed your p			
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	Property ID	or Rarcel Number /	found on your property						
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		as a disaster or em	•	Date you returne	d to property:				
Ì		,	lorgondy area:						
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- 1	relevant.)	4 1 - 7	1.5	×	[3]				
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ı	By signing	below, I certify, to	the best of my knowled	ige, the above state	ements are true and correct.				
5	Signature o	f Property Owner			Date				
	(	· an	K		Date 5 - 2 - 2 0				
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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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dication	for Local O	ption Dis	saster Aba	atemen	ts ar	nd Cr	edits
AITKIN	County						
roperty has been d	amaged or destroyed by a r	natural disaster or d	other type of accident.	you may be eligit	nie to rece	eive some n	ronerty tay relief on t
no next year's prop	erty taxes. The type of tax r	ellet vou receive wil	l denend on whether v	<i>i</i> our property is h	nmeetead	lad whatha	r it is located within a
uld contact your co	gency area, the amount of dounty assessor's office and r	equest that an ass	and a number of other essor view the damag	factors. If an ass e for the purpose	essor has	not alread	y reassessed your pro
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Last Name	N.	First Name		M.I.			
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Mailing Address		City/Town		State	Zip Cod	le	
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Telephone (Wo	ork)	Telephone (I	Home)				
		613	2-986-	2766			
Property ID or	Parcel Number (found or	n your property ta	x statement)				
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Legal Descript	on or Property (round on	your property ta.	x statement)				
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is the property	homesteaded?		How many months		1		cupied or used?
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Is the property	located in a county				,		to the 6
	a disaster or emergency	21002	Date you returned	to property:	00	NEL	101111
accignated as		arça:					
Yes	No						
Applicant's st	tatement of facts. (Ple	ase list type of	disaster, type of d	amage, and a	y other	informat	ion you deem
relevant.)							
By signing belo	ow, I certify, to the best	of my knowledg	e, the above state	ments are true	and co	rrect.	
Signature of Pr					aa oo.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
O'B' ICICOI CONTINUED IN	7 2	=		Date 5/		1	

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**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

Last Name	First Name	M.I.
Rich, Jo	Robert	
Mailing Address - Street	City/Town	State 7 in Code
400 Beach Rd #Z	15 Fodian River !	Shores FL 32963
Telephone (Work) Cell	Telephone (Home)	
772-925-5488	772 - 231-	180-1
Property ID or Parcel Number (found or	n your property tax statement)	
57-1-0847	00	
Address of Damaged Property (if differ	ent than mailing address)	
514 Qualna Moun	Trin RD Hil	1 City MN 5514
Legal Description of Property (found or	your property tax statement)	
Serzy TWP:	53,0 R426	APT 514 ths was the property unable to be occupied or used?
ls the property homesteaded?	How many mon	ths was the property unable to be occupied or used?
Yes No	Date you left pro	operty: Oct 21, 29
Is the property located in a county	Date you return	ed to property: HAVE NOT RETARNE
designated as a disaster or emergency	area? Property	ed to property: HAVE NOT RETARNET
Yes No	· ·	
Applicant's statement of facts. (Ple relevant.)	ase list type of disaster, type of	

By signing below, I certify, to the best of my knowledge, the a	above statements are true and correct.	
Signature of Property Owner	Date 5/5/20	

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Sign Here

# Rogich Parcel 19-1-066200 Before Fire



After Fire



# Hermann Parcel 51-0-016901 Before Fire



After Fire



# Quadna Properties Before Fire





# Quadna Properties After Fire



