



Board of County Commissioners Agenda Request



Requested Meeting Date: January 26, 2021

Title of Item: Individual Disaster Abatement and Credit - Parcel 08-0-031902

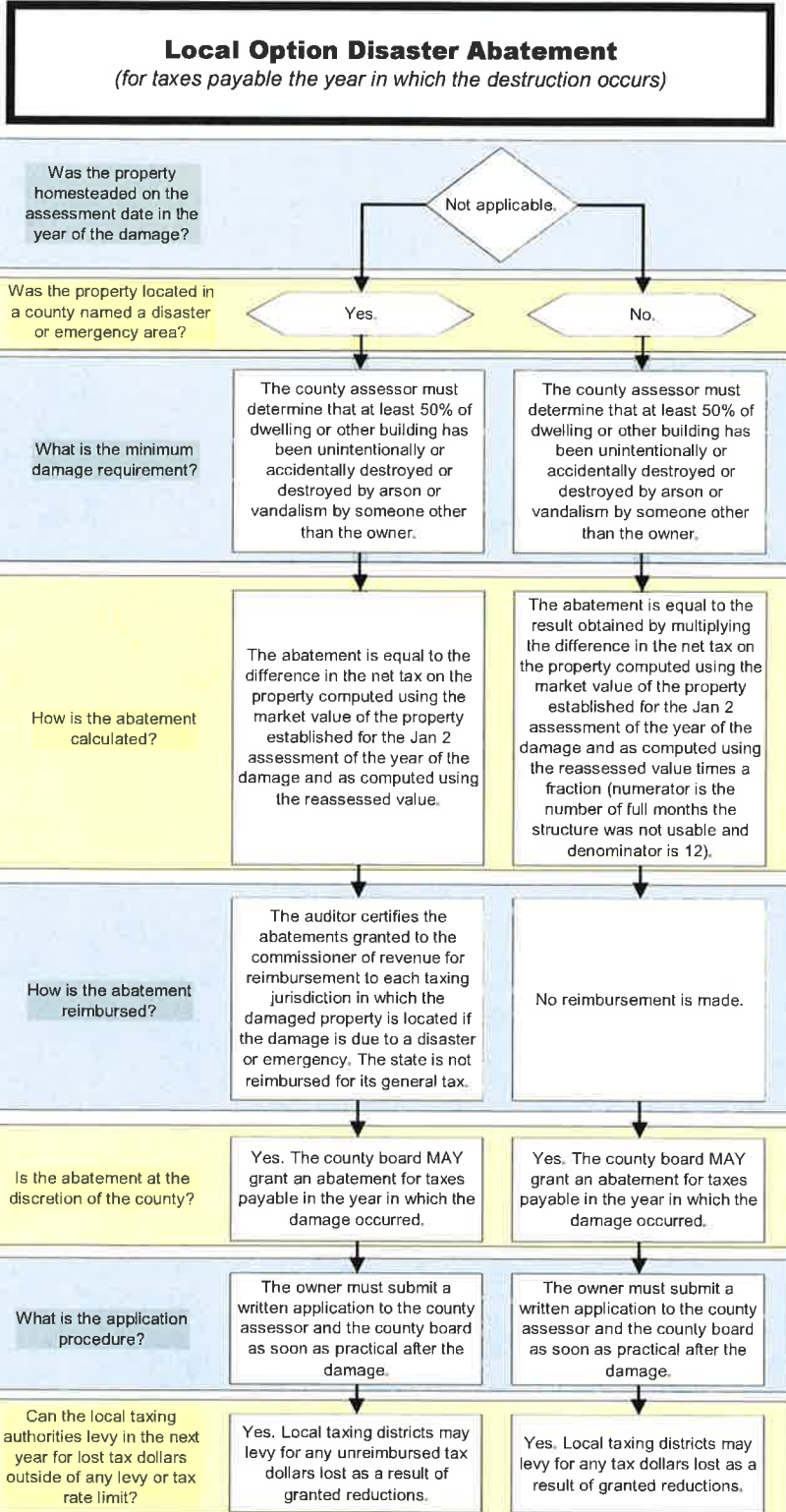
<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
Submitted by: Mike Dangers		Department: County Assessor
Presenter (Name and Title): Mike Dangers, County Assessor		Estimated Time Needed: 5 minutes
Summary of Issue: <p>The County has received a fire abatement and credit application from James and Catherine Bauer. They are seasonal property owners that lost their log home to fire on August 15, 2020.</p> <p>The local option disaster abatement and credit is for owners that have lost at least 50% of their home 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 spreadsheet that shows details of this situation. The tax reduction for both taxes payable in 2020 and in 2021 is \$191 for each year. Page 3 has a flowchart summary of how the disaster abatement and credit works. The right-hand column pertains to our situation. On page 4 is a copy of the abatement application with a letter from the Aitkin Fire Department on the following page. The last pages include photos of the structure both before and after the fire. The owners are currently building a new home on this parcel.</p> <p>The cost of these abatements are paid by other property owners in the County as there is no State reimbursement. The Board has approved several of these in 2020.</p>		
Alternatives, Options, Effects on Others/Comments: <p>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.</p>		
Recommended Action/Motion: <p>Motion to approve the disaster abatements and credits as presented. This is consistent with previous decisions the Board has made in recent years.</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? \$ 382 not including administrative costs</p> <p>Is this budgeted? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please Explain:</p>		

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

Fire Abatement Summary - January 26, 2021 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 2020 Payable	Hypothetical 2020 Payable Tax After Fire	Prorated Abatement Amount 2020	Estimated Disaster Credit Amount 2021
James and Catherine Bauer	08-0-031902	8/15/2020	4	No	\$ 167,400	\$ 80,600	\$ 1196	\$ 622	\$ 191	\$ 191

PACKET 3 – Disaster Relief and Follow Up
Disaster Relief Flowcharts

Revised 10/2010



For Office Use Only

Name of applicant _____ Assessment year _____

Approved

ALODA

Assessor's signature _____ Date _____

Denied

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 <u>Bauer</u>	First Name <u>James and Catherine</u>	M.I.	Social Security Number
Mailing Address - Street <u>6400 Oakwood Road</u>	City/Town <u>Woodbury</u>	State <u>MN</u>	Zip Code <u>55125</u>
Telephone (Work)	Telephone (Home)		

Property ID or Parcel Number (found on your property tax statement)
08-0-031902

Address of Damaged Property (if different than mailing address)
42301 328th Ave Aitkin Mn

Legal Description of Property (found on your property tax statement)
Sec 20 Twp: 48.0 Rg 25

Is the property homesteaded?
 Yes No

Is the property located in a county designated as a disaster or emergency area?
 Yes No

How many months was the property unable to be occupied or used?
Date you left property: 8-15-2020

Date you returned to property: _____

Statement of Facts

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

Early on the morning of August 15th 2020, our home at 42301 328th Ave burned. We don't know if the cause of this fire was ever determined. The house was classified a total loss.

Sign Here

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

Signature of Property Owner <u>James Bauer</u> <u>Catherine M Bauer</u>	Date <u>12-5-2020</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. 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.



City of Aitkin
Fire Department

September 18, 2020

To Whom It May Concern:

On August 15, 2020 at approximately 12:36 A.M. the Aitkin Fire Department, working with the McGregor Fire Department and Palisade Fire Department, was dispatched to a structure fire located at 42301 328th Ave, Aitkin, MN 56431.

The Aitkin Fire Department remained on scene until approximately 4:00 extinguishing the fire completely. The Aitkin Fire Department has not been called back to this location to put out any additional flair ups.

I can be reached at 218-820-0031 if you need any additional information regarding this fire.

Mark D. Larson

Mark D. Larson
Secretary
Aitkin Fire Department
109 1st Avenue NW
Aitkin, MN 56431

RECEIVED
DEC. 09 2020
pm 12/7/2020
BY: *SMW*

Bauer Parcel 08-0-031902

Before Fire



Bauer Parcel 08-0-031902

After Fire

