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**Sponsor:** County Assessor's Office

**Meeting Date:** 7/23/2024

**Title:** Local Option Disaster Tax Abatements

**File Number:** 2024-308

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**Background and Rationale:**

In compliance with Minnesota Statutes, Section 273.1233, subdivision 1, the Ramsey County Board of Commissioners is authorized to approve Local Option Disaster Tax Abatements for taxes payable in the year the damage or destruction occurred for homestead and non-homestead properties that have met the requirements of the statute. Under Minnesota Statutes Section 273.1235, the Ramsey County Board of Commissioners is authorized to approve a Local Option Disaster Credit for taxes payable in the year following the disaster for homestead and non-homestead properties.

Two properties suffered catastrophic damage that has prevented the owners from occupying their property. Minnesota Statutes, Section 273.1233, provides that an owner of a property may apply for a tax reduction payable in the year the destruction occurs if 50% or more of the property has been unintentionally or accidentally destroyed, or destroyed by arson or vandalism by someone other than the owner. Minnesota Statutes, Section 273.1235, provides for a tax credit in the year following the destruction.

Under Minnesota Statutes Sections 273.1233 and 273.1235, the authority for final approval is granted to the County Board of Commissioners. The County Assessor Department recommends that the Ramsey County Board of Commissioners approve the properties on the attached list for a local option reduction or credit of tax, as calculated by County Assessor Department under Minnesota Statutes, Sections 273.1233 and 273.1235.

The required applications have been received, reviewed and approved by the Ramsey County Assessor and the properties are eligible for a reduction as authorized by Minnesota Statutes, Sections 273.1233 and 273.1235.

**Recommendation:**

The Ramsey County Board of Commissioners resolved to:

Approve the local option disaster tax abatements, and any penalty and interest, with a reduction of \$10,000 or more for:

- 24-29-23-11-0026, 1650 Marion Street, Saint Paul
- 21-28-23-12-0033, 1372 St Paul Avenue, Saint Paul

A motion to approve was made by Commissioner Frethem, seconded by Commissioner Reinhardt. Motion passed.

Aye: - 7: Frethem, Martinson, McGuire, Moran, Ortega, Reinhardt, and Xiong

By:   
Mee Cheng, Chief Clerk - County Board

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