



# Board of Commissioners

## Resolution

B2025-180

15 West Kellogg Blvd.  
Saint Paul, MN 55102  
651-266-9200

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**Sponsor:** County Assessor's Office

**Meeting Date:** 9/23/2025

**Title:** Local Option Disaster Tax Abatements

**File Number:** 2025-368

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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 property tax abatements, and any penalty and interest, with a reduction of \$10,000 or more for:

35-29-23-13-0217, 799 University Ave W, Saint Paul, MN  
21-28-23-12-0033, 1372 St Paul Ave, Saint Paul, MN

A motion to approve was made by Commissioner Miller, seconded by Commissioner Jebens-Singh. Motion passed.

Aye: - 7: Jebens-Singh, McGuire, McMurtrey, Miller, Moran, Ortega, and Xiong

By: Jason Yang  
Jason Yang, Chief Clerk - County Board