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**Sponsor:** County Assessor's Office

**Meeting Date:** 5/11/2021

**Title:** Property Tax Abatement

**File Number:** 2021-244

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**Background and Rationale:**

The Ramsey County Assessor's Department estimates market value and determines property classification, striving to provide an accurate and equitable property assessment. Standards are established to ensure that Ramsey County property owners are provided easy access to the abatement process. Staff who administer abatements follow the strict guidelines described in statute and county administrative code. These staff are available to serve customers by request and can describe the abatement process when providing various appraisal related services. Abatements correcting value and/or classification attempt to ensure that owners are not paying higher taxes than a property is worth, and as a result, reduces the financial burden.

In compliance with Minnesota Statutes, Section 375.192, subdivision 2, and directed by County Board Resolution B2019-301, abatements over a \$10,000 reduction of tax must be approved by the County Board. This abatement has been reviewed and approved by the County Assessor and the County Auditor. According to Minnesota Statutes, Section 375.192, the County Board may consider and grant a reduction or abatement on applications only as they relate to taxes payable in the current year and two prior years provided that the reductions or abatements for the two prior years shall be considered or granted only for (1) clerical error, or (2) when the taxpayer fails to file for a reduction or adjustment due to hardship, as determined by the County Board. The department policy is that a clerical error is one that does not involve judgment, but which may involve the failure of a governmental entity to perform a ministerial act relating to the assessment of property.

For abatements over a \$10,000 reduction of tax, penalty and interest combined, notice must be submitted to the school board and municipality in which the property is located. This abatement has met these requirements. The County Assessor and County Auditor recommend that the Board approve this abatement.

**Recommendation:**


The Ramsey County Board of Commissioners resolved to:

Approve the property tax abatement, and any penalty and interest, with a reduction of \$10,000 or more for 1790 Larpenteur Ave W Falcon Heights, MN 55113-5736, PIN: 21-29-23-12-0016.

A motion to approve was made by Commissioner MatasCastillo, seconded by Commissioner McDonough.

Motion passed.

Aye: - 7: Carter, Frethem, MatasCastillo, McDonough, McGuire, Ortega, and Reinhardt

By: 

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Abby Goldsmith, Interim Chief Clerk - County  
Board