

Request for Board Action Details

File #: 2021-229
Type: Administrative Item
Status: Passed
In control: Board of Commissioners
On agenda: 5/11/2021
Final action: 5/11/2021
Title: Local Option Disaster Tax Abatement
Sponsors: County Assessor's Office
Indexes:
Code sections:
Attachments: 1. May 11, 2021 County Board List, 2. Resolution

Date	Ver.	Action By	Action	Result
5/11/2021	1	Board of Commissioners	approved	Pass

Sponsor: County Assessor's Office

Title
Local Option Disaster Tax Abatement

Recommendation

Approve the Local Option Disaster Tax Abatement, and any penalty and interest, with a reduction of \$10,000 or more for 1611 Wynne Ave, Saint Paul, MN 55108-2707, PIN: 28-29-23-11-0038.

Background and Rationale

In compliance with Minnesota Statutes Section 273.1233, subd. 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.

One property 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 credits 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 property 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 application has been received, reviewed and approved by the Ramsey County Assessor and the property is eligible for a reduction as authorized by Minnesota Statutes Sections 273.1233 and 273.1235.

County Goals (Check those advanced by Action)

☐ Well-being

☒ Prosperity

☐ Opportunity

☒ Accountability

Racial Equity Impact

Language, racial or cultural issues can create barriers to access and/or to understand the abatement process. The department has allowed for property reviews to be completed by phone or email if all the necessary supportive information is provided by mail or electronically when requested. This allows for more flexibility in the service delivery for property owners who are unable to be present at their property during working hours, thus resulting in a more accurate assessment and less abatements due to potential errors. Information regarding abatements can be found on Ramsey County's [website <https://www.ramseycounty.us/residents/property-home/taxes-values/homestead>](https://www.ramseycounty.us/residents/property-home/taxes-values/homestead), which can be viewed in multiple languages. The County Assessor's Department also has bilingual staff who are available to assist with questions or concerns from Hmong and Spanish speaking customers.

Community Participation Level and Impact

The community is informed about this action through County Board action, which is published on the County's website at

<https://www.ramseycounty.us/your-government/leadership/board-commissioners/board-meetings-information>.

☒ Inform

☐ Consult

☐ Involve

☐ Collaborate

☐ Empower

Fiscal Impact

Abatements result in a reduction in property tax revenue for Ramsey County and other taxing authorities. The reduction in total local and state property tax for the one (1) property qualifying for tax abatement is \$12,802.00.

County Manager Comments

County Board of Commissioner's approval is required for Local Option Disaster Tax Abatements and Credits under Minnesota Statutes Sections 273.1233 and 273.1235.

Last Previous Action

On Dec 17, 2019, the County Board approved a policy establishing the delegation of authority to the County Auditor/Treasurer of abatements less than \$10,000 (Resolution B2019-301).

Attachments

1.May 11, 2021 County Board List