



Board of County Commissioners Agenda Request

6A

Agenda Item #

Requested Meeting Date: April 14, 2026

Title of Item: Individual Disaster Abatements and Credits

| | | |
|---|---|---|
| <input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA | Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i> | <input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Information Only |
|---|---|---|

| | |
|--------------------------------------|--------------------------------|
| Submitted by: Mike Dangers | Department: Assessor |
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|---|--|
| Presenter (Name and Title): Mike Dangers, County Assessor | Estimated Time Needed: 5 minutes |
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Summary of Issue:

On February 28, 2026, a fire damaged the house at 18331 325th Avenue, Isle (Lakeside Township). The owner called us shortly after the fire and applied for a disaster abatement and credit.

The local option disaster abatement and credit is for owners that have lost at least 50% of their home or other structure to a disaster such as a fire or tornado. 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.

There are attachments to this agenda request. On page 2 is a short spreadsheet that shows the details of the situation. The tax reduction is about \$720 per year. Page 3 has a flowchart summary of how the disaster abatement and credit works. The right hand column pertains to this situation. On page 4 is a copy of the abatement application. The property owner does plan to rebuild on this parcel.

Alternatives, Options, Effects on Others/Comments:

Approval of this is at the Board's discretion. The Board could choose to just approve the abatement or credit (to provide one year of relief) and not both years. If neither the abatement or the credit is approved, the taxes would be reduced for payable 2028, if the owners don't rebuild.

Recommended Action/Motion:

Motion to approve both the abatement and the credit as presented. The cost of this abatement and credit is paid by other property owners in the County through the property tax system. If this was large scale disaster affecting many properties, we could apply to get State reimbursement of the costs.

Financial Impact:

Is there a cost associated with this request? Yes No

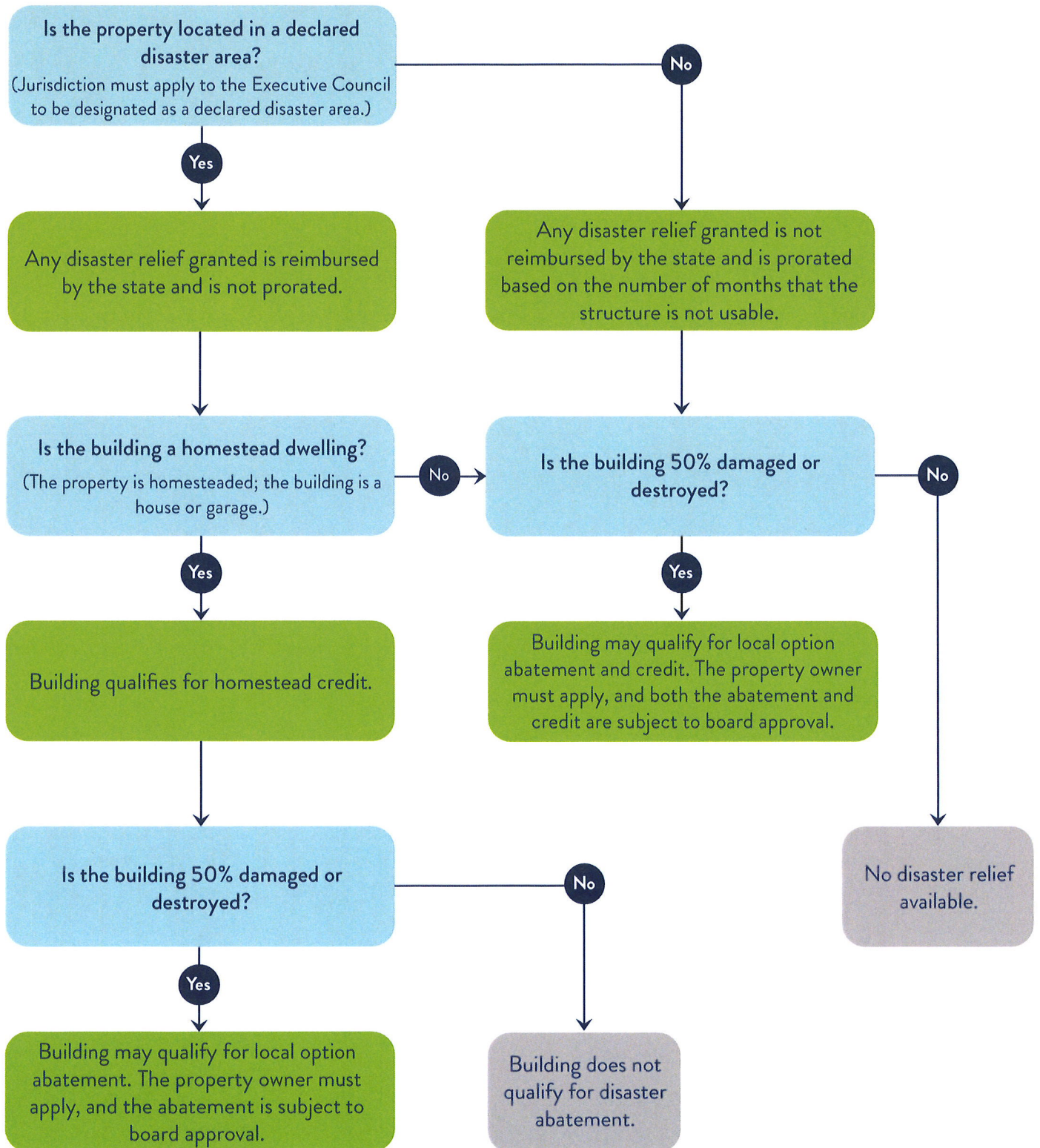
What is the total cost, with tax and shipping? \$ 1440

Is this budgeted? Yes No Please Explain:

We have not budgeted a cost for abatements or credits. The cost above does not include the administrative cost to process the paperwork.

| Local Option Disaster Abatement and Credit Summary - April 14, 2026 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 2026 Payable | Hypothetical 2026 Payable Tax After Fire | Prorated Abatement Amount 2026 | Estimated Disaster Credit Amount 2027 Payable |
| Jacob and Robin Green | 16-1-104200 | 2/28/2026 | 10 | yes | 193600 | 71800 | 1238 | 374 | 720 | 720 |

Disaster Relief Qualification



For Office Use Only

Name of applicant _____ Assessment year _____

Approved

CR-LODA

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>Green</u> | | First Name <u>Jacob</u> | | M.I. <u>A.</u> | |
| Mailing Address - Street <u>18331 325th Ave</u> | | City/Town <u>Isle</u> | State <u>MN</u> | Zip Code <u>56342</u> | |
| Phone Number <u>(651) 443-2308</u> | | Email <u>greenjacob250@gmail.com</u> | | | |
| Property ID or Parcel Number (found on your property tax statement) <u>161104200</u> | | | | | |
| Address of Damaged Property (if different than mailing address) <u>18331 325th Ave Isle MN 56342</u> | | | | | |
| Is the property homesteaded? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | How many months was the property unable to be occupied or used? Date you left property: <u>2/28/2026</u> Date you returned to property (if applicable): <u>N/A</u> | | |

Statement of Facts

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

The house on this property was destroyed by a house fire and was a total loss. (Loss Date: 2/28/2026) Eventually, we plan to rebuild, hopefully this spring/summer.

Sign Here

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

Signature of Property Owner _____ Date 3/14/2026

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.

Return to: Aitkin County Assessor 307 Second St NW Room #120

Aitkin, MN 56431 or email to: assessor@co.aitkin.mn.us

(cc: make.dangers@aitkincounty.mn.gov)