## **FAQs - Disaster Abatement**

## What is Disaster Abatement?

Minnesota Statute 273.1233 provides that an owner of a homestead or non-homestead property that has been accidentally or unintentionally damaged may apply for a reduction in the amount of taxes payable on the property in the year the destruction occurs and in the following year, if the property does not qualify for a disaster credit. The owner of a homestead or non-homestead property may qualify for local option abatement if:

- The property does not qualify for a disaster credit; AND
- 50% or more of the dwelling, as established by the County Assessor, is unintentionally or accidentally destroyed, or destroyed by arson or vandalism by someone other than the owner, and the homestead is uninhabitable or the structure is not usable; AND
- The owner makes written application to the County Assessor as soon as is practical after the damage has occurred.

Please contact the Fillmore County Assessor's Office for additional information at 507-765-3868.