

SPECIAL SESSION OF THE MOWER COUNTY  
BOARD OF COMMISSIONERS

February 9, 2016

The Mower County Board of Commissioners in and for the County of Mower, Minnesota, met in Special Session February 9, 2016 at 8:30 a.m. at the Government Center in Austin, Minnesota.

All members present, viz: Polly Glynn, Chair  
Tim Gabrielson, Vice-Chair  
Mike Ankeny  
Jerry Reinartz  
Tony Bennett  
Craig Oscarson, County Coordinator

Motion made by Commissioner Gabrielson, seconded by Commissioner Reinartz to approve the agenda. Motion carried.

Steve King, Director of Correctional Services, provided the Board with a department update.

**HUMAN SERVICES BOARD:**

Motion by Commissioner Gabrielson, seconded by Commissioner Ankeny to approve payment to vendors for Human Services Accounts Payable. Motion carried.

Motion by Commissioner Ankeny, seconded by Commissioner Bennett to authorize a late payment with no penalty for a medical mileage bill. Motion carried.

Motion by Commissioner Ankeny, seconded by Commissioner Reinartz to approve the Interpreter Services Contract between Mower County Health and Human Services and the Welcome Center. Motion carried.

Motion by Commissioner Reinartz, seconded by Commissioner Ankeny to approve the Cooperative Agreement between the State of Minnesota's Department of Human Services and Mower County Health and Human Services effective January 1, 2016 through December 31, 2017. Motion carried.

Motion by Commissioner Reinartz, seconded by Commissioner Bennett to authorize the Chair and the Director to sign the following Purchase of Service Agreements:

**CHIPS Attorney**

- \* Donnelly, Daniel – renew contract for CHIPS Attorney Services, effective January 1, 2016 to December 31, 2016.

**GRH**

- \* Lutheran Social Services (Cross Home) – approve agreement for Group Residential Housing Services, effective November 1, 2015 to June 30, 2016.

- \* Lutheran Social Services (Karlyn Home) – approve agreement for Group Residential Housing Services, effective November 1, 2015 to June 30, 2016.

**Guardian/Conservatorship**

- \* Alternative Resolutions, Inc. – approve contract for Guardian/Conservator Services, effective February 1, 2016 to December 31, 2016.

Motion carried.

Motion by Commissioner Ankeny, seconded by Commissioner Bennett to approve the Social Service Actions. Motion carried.

Motion made by Commissioner Gabrielson, seconded by Commissioner Reinartz to adjourn the Human Services Board meeting at 9:28 a.m. Motion carried.

**COUNTY BOARD**

The Special Session of the Board was reconvened at 9:33 a.m. for regular business items.

The Finance Committee recommended proceeding with an application to the DNR for flood buyout assistance for the Vacura and Olson properties in the Ramsey Mill Pond (golf course) flood plain area. Vision 2020 / Hormel Foundation are to provide the matching funds if the grant is secured for the flood buyout.

**Date: February 9, 2016**

**Res. #10-16**

**RESOLUTION**

On motion of Commissioner Ankeny, seconded by Commissioner Reinartz, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held February 9, 2016 at the Government Center, Austin, Minnesota.

BE IT RESOLVED that Mower County, hereinafter referred to as the “Applicant” act as legal sponsor for the project contained in the Flood Damage Reduction Grant Assistance Program Application to be submitted on February 9, 2016 and that Mike Hanson, Public Works Director, is hereby authorized to apply to the Department of Natural Resources for funding of this project on behalf of the Applicant.

BE IT FURTHER RESOLVED that the Applicant has the legal authority to apply for financial assistance, and the institutional, administrative, and managerial capability to ensure adequate acquisition, maintenance and protection of the proposed project.

BE IT FURTHER RESOLVED that the Applicant has the financial capability to provide any required matching funds.

BE IT FURTHER RESOLVED that the Applicant has not incurred any costs, and has not entered into any written agreements to purchase property proposed by this project.

BE IF FURTHER RESOLVED that the source of Applicant’s matching funds shall not include other State funds.

BE IT FURTHER RESOLVED that the source of Applicant's matching funds shall be Vision 2020 / Hormel Foundation.

BE IT FURTHER RESOLVED that the Applicant hereby pledges to complete the project or phase if it exceeds the total funding provided by the Department of Natural Resources and any required local match.

BE IT FURTHER RESOLVED that the Applicant has not violated any Federal, State, or local laws pertaining to fraud, bribery, graft, kickbacks, collusion, conflict of interest or other unlawful or corrupt practice.

BE IT FURTHER RESOLVED that upon approval of its application by the state, the Applicant may enter into an agreement with the State of Minnesota for the above-referenced project, and that the Applicant certifies that it will comply with all applicable laws and regulations as stated in the contract agreement.

NOW, THEREFORE BE IT RESOLVED that Craig Oscarson, County Coordinator, is hereby authorized to execute such agreements as are necessary to implement the project on behalf of the Applicant.

Passed and approved this 9<sup>th</sup> day of February, 2016.

**THE MOWER COUNTY BOARD OF COMMISSIONERS**

By: \_\_\_\_\_  
**Chairperson**

By: \_\_\_\_\_  
**Clerk/Coordinator**

Motion made by Commissioner Bennett, seconded by Commissioner Gabrielson to approve the minutes of December 15 and December 29, 2015 and January 26, 2016. Motion carried.

Motion made by Commissioner Reinartz, seconded by Commissioner Bennett to approve the following Commissioner warrants for payment:

| <u>Vendor Name</u>                   | <u>Amount</u> | <u>Vendor Name</u>                     | <u>Amount</u> |
|--------------------------------------|---------------|--|---------------|
| Advanced Correctional Healthcare Inc | 10,338.11     | Mansfield Oil Company                  | 7,631.33      |
| Anoka County Human Services          | 4,662.00      | Marston Consulting Group,Llc           | 7,000.00      |
| Austin Newspapers Inc                | 2,831.12      | Mayo Clinic                            | 3,100.00      |
| Austin Utilities                     | 31,555.06     | Mayo Clinic Health System-Albert Lea & | 5,264.00      |
| Baudoin Oil Company                  | 2,426.71      | Midwest Monitoring & Surveillance      | 2,902.46      |
| Bishop Excavating Inc and            | 21,345.31     | Minnesota Counties Computer Co         | 9,642.27      |
| Cliftonlarsenallen                   | 26,143.75     | Minnesota Human Services               | 2,870.00      |
| Commissioner Of Transportation       | 3,337.92      | Mj O'connor Inc                        | 9,720.00      |
| Dave Lucas Consulting                | 4,937.73      | Olmsted County Community Services      | 42,075.00     |
| Dell Marketing L P                   | 2,038.06      | Rupp,Anderson,Squires & Waldspurger Pa | 4,161.42      |
| Department Of Corrections            | 13,040.00     | Sgts Inc                               | 94,322.83     |
| Douglas C Bathke Const. LLC          | 6,625.00      | Taser International                    | 15,148.30     |
| Erickson Engineering Co., Llc        | 2,840.26      | Village Ranch Inc                      | 9,835.15      |

COMMISSIONERS' RECORD MOWER COUNTY, MINNESOTA

---

|                   |           |                              |                   |
|-------------------|-----------|------------------------------|-------------------|
| Gecon Attachments | 14,000.00 | 89 Payments less than \$2000 | 32,897.91         |
|                   |           | <b>Final Total:</b>          | <b>392,691.70</b> |

Motion carried.

Motion by Commissioner Bennett, seconded by Commissioner Gabrielson to approve the Application for Abatement of Patrick and Susan McKeown for overpayment of taxes due to a clerical error in the property classification and to correctly classify the parcel as homestead in regard to parcel number 34.250.0110 in Mower County for taxes payable in 2014 and 2015. The homestead classification is being corrected/applied for taxes payable in 2016. Motion carried.

Motion made by Commissioner Gabrielson, seconded by Commissioner Reinartz to reappoint Jim Gebhardt to the CRWD Board. After Board discussion this motion was withdrawn by the makers of the motion.

Motion made by Commissioner Gabrielson, seconded by Commissioner Reinartz to request applicants for a Cedar River Watershed District manager appointment. Motion carried.

**Date: February 9, 2016**

**Res. #11-16**

**RESOLUTION**

On motion of Commissioner Bennett, seconded by Commissioner Ankeny, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held February 9, 2016 at the Government Center, Austin, Minnesota.

WHEREAS, on July 23, 1996, the Mower County Board of Commissioners passed and adopted Ordinance #3-96, which authorizes and establishes the Mower County ISTS Loan Program, and

WHEREAS, on July 23, 1996, the Mower County Board of Commissioners by motion adopted the Individual Sewage Treatment Systems (ISTS) Loan Procedural Guide, and

WHEREAS, Mower County has received monies to fund the Mower County ISTS Loan Program, and

WHEREAS, affected property owners who sign the ISTS Loan and Assessment Agreement have agreed that their ten year loan repayment, plus interest, at the per annum rate of 3%, shall be added in equal annual principle installments to the real estate tax levied on the affected property, and

WHEREAS, said property owners have the right to pay off the remaining balance of the loan before November 15<sup>th</sup> of any year thereafter, and

WHEREAS, the County Auditor-Treasurer has submitted a list of affected properties, owners and amounts. Said list is identified as 2016 Sewer Loans, and is on file in the office of the Auditor-Treasurer.

NOW THEREFORE BE IT RESOLVED, there is now levied against the properties listed in the County Auditor-Treasurer's 2016 Sewer Loans list, an amount, plus interest, necessary to repay the monies loaned by Mower County for upgrade or repair of individual sewage treatment systems.

BE IT FURTHER RESOLVED, that the amount each tract and property shall be liable for and must pay is contained in the County Auditor-Treasurer's 2016 Sewer Loans list which is on file in the office of the Mower County Auditor-Treasurer and shall be levied over a ten year period, commencing with real estate taxes payable in the year 2016.

BE IT FURTHER RESOLVED, that the principal loan shall bear interest at the rate of 3% per annum, per signed loan and assessment agreements.

Passed and approved this 9<sup>th</sup> day of February, 2016.

**THE MOWER COUNTY BOARD OF COMMISSIONERS**

By: \_\_\_\_\_  
**Chairperson**

By: \_\_\_\_\_  
**Clerk/Coordinator**

Wayne Stenberg, Executive Director, and Heidi Hillson, from the local SEMCAC office provided the Board with an annual update of SEMCAC activities and programs.

Motion made by Commissioner Reinartz, seconded by Commissioner Ankeny to approve the following abatement policy effective immediately:

**MOWER COUNTY  
ABATEMENT POLICY for  
Market Value Reduction, Classification or Special Assessments**

**Policy**

The purpose of this policy is to ensure that all taxpayers and properties in Mower County are treated fairly and equitably, and have equal access and consideration under the statutory procedures.

The Board of Commissioners authorizes the County Assessor, County Auditor/Treasurer and County Finance Director to jointly administer abatements, reductions of market value, classification changes, or taxes.

Copies of all abatements shall be retained in the Office of the County Auditor/Treasurer and will be available for inspection upon request in accordance with the Mower County record retention policy.

The County Auditor/Treasurer shall report quarterly to the Board of Commissioners the abatement requests and action taken.

**What is an Abatement?**

The abatement is a written request to lower the market value, penalties or interest or to change the property classification. Abatements can result in a reduction of the tax levied against a particular property and should be used as a last method to correct assessments and/or collection errors. Abatements are costly in terms of manpower expended for preparation and reduced revenue from tax reductions and reimbursements, with no provisions for the county to recover these funds from any other source.

It is important to note that the abatement is not part of the appeal process for market valuation challenges, but shall be an administrative process by which corrections can be made to property and tax. The decisions and corrections are not subject to appeal.

Abatements for consideration by the County Assessor, County Auditor and County Finance Director shall be approved or denied jointly and do not require County Board action pursuant to **Minnesota Statute MS 375.192, Subd. 4.**

Pursuant to **Minnesota Statute MS 375.194 Subd. 2:** Abatement applications requesting reductions in market value or classification changes must first be considered and recommended for approval by the County Assessor, County Auditor/Treasurer and County Finance Director. Applications requesting reductions or waivers of penalty, interest or cost on past due taxes must first be considered and recommended for approval by the County Auditor/Treasurer.

**Minnesota Statute M.S. 375.192, Subd. 2.** further provides that "the county is authorized to consider and grant abatements on applications only as they relate to the current taxable year and the two preceding tax years; provided that reduction or abatements for the two prior years shall be considered or granted for:

**1. "clerical error":**

The application for an abatement is the result of an administrative or "clerical error."

A "clerical error" is a narrowly defined term reserved for errors in entering figures in the records or errors of omission where it was clearly the intent of an official to make an entry which was not done.

A "clerical error" does not include a change of legal description due to a new or unknown land survey.

**2. "When the taxpayer fails to file for a reduction or an adjustment due to hardship, as determined by the county board"**

A situations in which an extraordinary circumstance exists or in a case of extreme hardship.

**Cases of Hardship** are to be presented to the appropriate authority; County Assessor, County Auditor/Treasurer, or County Finance Director in writing, where determinations are made on a case-by-case basis. A "hardship" most commonly focuses upon the cause that precluded the applicant from filing a timely appeal. These are most commonly based upon physical or mental incapacity.

**Delegation of Authority**

Pursuant to Minnesota Statute 375.192, the County Board of Commissioners delegates the authority, power, and responsibilities for approving the abatements described in this policy under \$10,000.00 in tax to the County Assessor, County Auditor/Treasurer and County Finance Director jointly. The delegation of authority will provide for the efficient, responsive, and timely processing of taxpayer and public requests.

**Application Process**

All abatements must originate with the Mower County Assessor's Office except in cases of penalty/interest abatements which must originate in the Mower County Auditor/Treasurer's Office. The application will be reviewed by the County Assessor, County Auditor/Treasurer and the County Finance Director.

Once the abatement is presented to the appropriate office, it shall be discussed and forwarded with a recommendation to either accept or deny the abatement request. Final determination will be a majority ruling between the County Assessor, County Auditor/Treasurer and County Finance Director. Correspondence regarding the approval or disapproval of a valuation or classification abatement request will be sent by the County Assessor. Correspondence regarding approval or disapproval of applications requesting reductions or waivers of penalty, interest or cost on past due taxes will be sent by the County Auditor/Treasurer

While any abatement application is pending approval or processing, it is required that any tax installments which become due be paid in full. Any corrected tax remaining unpaid after the due date is subject to penalty and interest. If the basis of the abatement is allowance of the homestead classification, late payment penalty or

interest will not be imposed if the taxpayer pays at least one-half of the tax due at each installment due date and pays any tax remaining within twenty (20) days of the mailing of the corrected statement.

**Restrictions**

Abatements shall be considered as they relate to taxes payable in the current year, and in the case of market value and classification, taxes payable in the current year and/or the following year. The prior two tax years shall be considered only in case of a clerical error or a documented hardship as defined in this policy. Penalty, interest, and costs shall continue to be in force, due and payable to the date the abatement application is delivered to the County Assessor or County Auditor/Treasurer; penalty and interest will be recalculated on the adjusted tax amount for approved applications.

Homestead abatements will not be approved if applicant has previously been mailed a homestead application that was not completed unless a hardship can be shown.

While any abatement application is pending approval or processing, it is required that any tax installments, penalties, or interest which become due must be paid in full regardless of the outcome of the abatement process.

Abatements for the current tax year shall be considered, but not processed, when prior year taxes remain unpaid—unless the abatement is based on hardship as defined in this policy.

Abatement for Special Assessments shall be approved by the governing body levying the assessment.

Any abatement resulting in a tax reduction or refund of less than \$50.00 shall be denied.

Economic Development Abatements shall not be included in this policy. The provisions for this type of abatement are contained in Minnesota Statutes Chapter 469.

Local Option Disaster Abatements shall not be included in this policy. The provisions for this type of abatements are contained in Minnesota Statutes Chapter 273.

**Deadline for Filing**

The deadline for all abatements will be December 31, of the year in which the tax is payable. The deadline for abating the valuation or classification as of January 2 for taxes payable in the following year is December 31 of the year the tax is due. The deadline means that a properly completed abatement form, signed by the taxpayer, is postmarked and/or received by the appropriate office prior to the deadline.

**Procedure**

The County Assessor and County Auditor/Treasurer and County Finance Director shall develop, implement, and maintain all necessary forms.

No abatement shall be approved without joint consent of the County Assessor, County Auditor/Treasurer and County Finance Director.

Any abatement, which results in a refund of tax of \$50.00 or more, shall be disbursed by Mower County within thirty days of approval.

**Definitions**

*Abatement:* Action to reduce or abate the market value, taxes, or to change the property classification, following a written request by the taxpayer of record, the property owner, or owner's agent.

*Hardship:* Is defined as an event or circumstance beyond the control of the taxpayer. Examples of hardship include, but are not limited to, the physical or mental incapacity of the taxpayer. To prove hardship documentation must be provided. Hardship shall not include financial hardship.

**Type of Abatements**

- Market Value Reduction
  - Classification
  - Special Assessments
  - Local Option Disaster Abatement (not included in this policy)
  - Economic Development (not included in this policy)
- Motion carried.

Motion made by Commissioner Gabrielson, seconded by Commissioner Bennett to approve the professional services agreement between MnCCC and TriMin Systems for maintenance and support of IFS effective January 1, 2016 through December 31, 2018. Motion carried.

Motion made by Commissioner Ankeny, seconded by Commissioner Reinartz to deny County support of congressional action on GMO (genetically modified organisms) labeling. Motion carried.

Motion made by Commissioner Reinartz, seconded by Commissioner Bennett to approve the 2016 Assessment with the City of Elkton. Motion carried.

Motion by Commissioner Ankeny, seconded by Commissioner Reinartz to adjourn the meeting at 10:29 a.m. Motion carried. The next meeting is scheduled for February 23, 2016 at 8:30 a.m.

**THE MOWER COUNTY BOARD OF COMMISSIONERS**

**BY:** \_\_\_\_\_  
**Chairperson**

**Attest:**

**By:** \_\_\_\_\_  
**Clerk/Coordinator**

**INDEX**

**A**

Abatement Policy, 25  
adjourn, 28  
adjourn Human Services Board, 22  
agenda, 21  
Assessment Agreement -- 2016  
City of Elkton, 28

**C**

Cedar River Watershed District manager appointment  
advertise for applicants, 24  
Cooperative Agreement  
MN Dept. of Human Services, 21

**G**

genetically modified organisms support of congressional  
action  
denied, 28

**H**

Human Services Accounts Payable, 21

**I**

Interpreter Services Contract  
Welcome Center, 21

**L**

late payment, 21

**M**

minutes 12-15-15, 12-29-15 and 1-26-16, 23

MnCCC and TriMin Systems

professional services agreement for IFS maintenance  
& support, 28

**P**

Purchase of Service Agreements

CHIPS Attorney  
Donnelly, Daniel, 21  
Group Residential Housing  
Lutheran Social Services (Cross Home), 21  
Lutheran Social Services (Karlyn Home), 22  
Guardian/Conservatorship  
Alternative Resolutions, Inc., 22

**R**

Res. #10-16 application to DNR for Flood Damage  
Reduction Grant Assistance Program  
Ramsey Mill Pond/Golf Course flood plain, 22  
Res. #11-16 ISTS 2016 Sewer Loans, 24

**S**

Social Service Actions, 22

**T**

tax abatement approved  
McKeown, Patrick & Susan, 24

**W**

warrants  
Commissioner, 23