REGULAR SESSION OF THE MOWER COUNTY BOARD OF COMMISSIONERS

April 28, 2026

The Mower County Board of Commissioners in and for the County of Mower, Minnesota, met in Regular Session April 28, 2026 at 9:00 a.m. at the Government Center in Austin, Minnesota.

All members present, viz: Chair Dan Sparks, Vice-Chair Mike Ankeny, Jerry Reinartz, John Mueller and Polly Glynn. Also in attendance were County Administrator/Clerk Matthew Verdick and County Attorney Kristen Nelsen.

The meeting was opened with the Pledge of Allegiance.

Motion made by Commissioner Mueller, seconded by Commissioner Glynn, to approve the agenda adding under the consent agenda Resolution to approve septic loan assessment for Nelson parcel 13.032.0020 ($20,000). Motion carried unanimously.

Motion made by Commissioner Ankeny, seconded by Commissioner Reinartz, to approve the consent agenda as presented:

1. Approve Minutes of April 14, 2026;
2. Acknowledge the Receipt of Electronic Fund Transfer Payment Reports;
3. Approve Commissioner Warrants

Vendor Name	Amount	Vendor Name	Amount
Baudoin Oil Company	30,338.41	Muzik's Muddin' LLC	4,054.00
Boe Brothers Tiling Inc	4,070.00	Northland & Companies	3,984.61
Bustad Dozing & Excavating Inc	5,280.00	Office Of MNIT Services	3,165.14
CDW Government	3,205.01	Olmsted County	12,383.70
Commissioner of Transportation	3,235.03	Pavement Resources, Inc	5,590.00
Damel Corporation Morem Tree Service	6,843.75	ProPhoenix Corporation	6,480.00
Department Of Transportation	14,948.74	Ratwik,Roszak & Maloney, P.A.	3,111.23
DLT Solutions LLC	18,251.13	Rohl Electric and Services LLC	9,455.50
Evans Publishing & Printing Inc	2,883.58	Schmidt Goodman Office Products Inc.	2,189.26
Frontier Precision, Inc	2,052.57	SEMREX	2,265.00
Goodhue County	9,145.00	Sharrow Lifting Products	2,610.46
Grainger	4,042.27	Sheriff Houston County	7,604.17
MacQueen Equipment, Inc.	5,423.30	The Master's Touch, LLC	9,029.32
Midwest Monitoring & Surveillance	4,311.50	64 payments less than 2000	34,798.49
		Final Total:	**220,751.17**

4. Approve Health & Human Services Accounts Payable totaling $119,715.07;
5. Reappointment Jacob Mueller to the County Extension Committee for a 2nd term effective 1/1/26 – 12/31/28;
6. Resolution to approve MN Lawful Gambling Premises Permit application of Stewartville Firemans Relief Association for gambling at Deer Creek Speedway

Date: April 28, 2026 **Res. #31-26**

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 April 28, 2026 at the Government Center, Austin, Minnesota.

WHEREAS, on April 28, 2026 the Stewartville Firemens Relief Association presented for approval a Minnesota Lawful Gambling LG214 Premises Permit Application for gambling to be conducted at Deer Creek Speedway located at 25262 US Hwy 63, Spring Valley, (Frankford Township) MN.

BE IT RESOLVED THAT, the Mower County Board of Commissioners hereby approves the Stewartville Firemens Relief Association Minnesota Lawful Gambling LG214 Premises Permit Application for gambling at Deer Creek Speedway located at 25262 US Hwy 63, Spring Valley, (Frankford Township) MN.

Passed and adopted this 28th day of April, 2026.

7. Resolution for septic loan assessment for Nelson parcel #13.032.0020, $20,000

Date: April 28, 2026 **Res. #32-26**

RESOLUTION ADOPTING ASSESSMENT

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 April 28, 2026 at the Government Center, Austin, Minnesota.

WHEREAS, pursuant to the policies of the Mower County Septic Loan program the owner of property has requested a loan from Mower County for replacement of a failing septic system on the below-listed property and has requested to pay back that loan by assessment to the subject property, to Mower County, over a ten-year term.

Property owner(s): Joel J. Nelson and Carrie J. Nelson, spouses

Property address: 10186 572nd Avenue, Lyle, MN 55953

Parcel Identification No: 13.032.0020

Tax parcel abbreviated description: Section 32 Township 101 Range 017 N446FT S1176FT W715FT SE¼ SW¼

Assessment amount: $20,000 (Twenty thousand and no/100 dollars)

NOW, THEREFORE, BE IT RESOLVED BY THE MOWER COUNTY BOARD OF COMMISSIONERS, MINNESOTA:

1. Such proposed assessment, made part hereof, is hereby accepted and shall constitute the special assessment against the lands named herein, and each tract of land herein included is hereby found to be benefitted by the proposed improvement and the amount of the assessment levied against it.
2. Such assessment shall be payable in simple decreasing installments extending over ten (10) years. The first of the installments shall be payable along with the first half taxes when due, as reflected on the tax statement payable year 2027, and shall bear interest at the rate of three percent per annum. Each payment including interest thereafter will be paid with taxes payable, until the assessment obligation is satisfied.
3. The owner of any property, so assessed, may pay the whole assessment on such property by December 31, 2026, without interest accrued.

   Thereafter the owner of property, so assessed, may pay the annual assessment amount, or any amount exceeding the annual assessed amount so listed on the tax statement, with any unpaid interest accrued to December 31 of the year in which such payment is made.

   Payments will be accepted by the County up until the close of business day December 31 in the year of payment. If December 31st is a weekend or holiday; payment must be received in advance of closing of the last business day in the year payment is made.
4. There shall be no penalty for early payment or pay-off of the full balance of the assessment.
5. The County Administrator / clerk shall forthwith transmit a certified duplicate of this assessment to the County Auditor-Treasurer to be extended on the property tax list of the County and such assessment shall be collected and paid over the same manner as other municipal taxes.
6. This assessment must be paid in full at time of property transfer to any other owner, owners, heirs, assigns or entity.

BE IT FURTHER RESOLVED, that the Mower County Board Chair is hereby authorized to execute the Promissory Note on behalf of the County for the loan of the funds from the Mower County Septic Loan program.

Passed and approved this 28th day of April, 2026.

Motion carried unanimously.

The Board recessed at 9:05 a.m. for the purpose of a public hearing.

The Chair called the Public Hearing to order at 9:05 a.m. regarding a Housing Tax Abatement application of Bigelow & Lennon Construction for a single-family home located at OAK RIDGE ADDITION Lot 009 Block 003, Austin, MN (PIN 34.523.0270).

County Administrator Matthew Verdick reviewed the application and recommended approval.

The Applicant was not present. No one spoke for or against the Bigelow & Lennon Construction housing tax abatement application.

The Chair closed the Public Hearing at 9:06 a.m. regarding the Bigelow & Lennon Construction housing tax abatement application.

The Chair called the Public Hearing to order at 9:06 a.m. regarding a Housing Tax Abatement application of James & Dana Mullenbach for a single-family home located at Block 002 Lot 001 NORTH SIDE PARK 2ND ADDN, Adams, MN (PIN 21.019.0050).

County Administrator Matthew Verdick reviewed the application and recommended approval.

The Applicants were present and applicant Dana Mullenbach spoke in favor of their application. No one else spoke for or against the James & Dana Mullenbach housing tax abatement application.

The Chair closed the Public Hearing at 9:08 a.m. regarding the James & Dana Mullenbach housing tax abatement application.

The Chair called the Public Hearing to order at 9:08 a.m. regarding a Housing Tax Abatement application of Cray and Tracy Benson for a single-family home located at S1115FT W424FT SW1/4 NW1/4 EXC S907FT E121FT 8.3 AC Section 7 Frankford Twp (PIN 06.001.0031).

County Administrator Matthew Verdick reviewed the application and recommended approval.

The Applicant was not present. No one spoke for or against the Cray and Tracy Benson housing tax abatement application.

The Chair closed the Public Hearing at 9:09 a.m. regarding the Cray and Tracy Benson housing tax abatement application.

The Chair called the Public Hearing to order at 9:09 a.m. regarding a Housing Tax Abatement application of Nicholas Boe for a single-family home located at W500FT S444FT SW1/4 SW1/4 Section 33 Marshall Twp (PIN 12.033.0030).

County Administrator Matthew Verdick reviewed the application and recommended approval.

The Applicant was not present. No one spoke for or against the Nicholas Boe housing tax abatement application.

The Chair closed the Public Hearing at 9:10 a.m. regarding the Nicholas Boe housing tax abatement application.

The Chair called the Public Hearing to order at 9:10 a.m. regarding a Housing Tax Abatement application of Estrellita Smith for a single-family home located at SubdivisionName VIL 11 101 16, City of Adams (PIN 21.009.0230).

County Administrator Matthew Verdick reviewed the application and recommended approval.

The Applicant was not present. No one spoke for or against the Estrellita Smith housing tax abatement application.

The Chair closed the Public Hearing at 9:11 a.m. regarding the Estrellita Smith housing tax abatement application.

The Chair called the Public Hearing to order at 9:11 a.m. regarding a Housing Tax Abatement application of Duane DeBoer for a single-family home located at W289.6FT N378FT NW1/4 NE1/4 2.51 AC Section 16 Udolpho Twp (PIN 18.016.0021)

County Administrator Matthew Verdick reviewed the application and recommended approval.

The Applicant was not present. No one spoke for or against the Duane DeBoer housing tax abatement application.

The Chair closed the Public Hearing at 9:12 a.m. regarding the Duane DeBoer housing tax abatement application.

The Chair called the Public Hearing to order at 9:12 a.m. regarding a Housing Tax Abatement application of Jeremy Holdeman for a single-family home located at River's Edge Addition Lot 011 Block 001, LeRoy, MN (PIN 26.070.0110).

County Administrator Matthew Verdick reviewed the application and recommended approval.

The Applicant was not present. No one spoke for or against the Jeremy Holdeman housing tax abatement application.

The Chair closed the Public Hearing at 9:13 a.m. regarding the Jeremy Holdeman housing tax abatement application.

The County Board reconvened its regular session at 9:13 a.m.

Date: April 28, 2026 **Res. #33-26**

RESOLUTION APPROVING TAX ABATEMENT
FOR CERTAIN PROPERTY PURSUANT TO MINN. STAT. 469.1813

On motion of Commissioner Ankeny, seconded by Commissioner Glynn, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held April 28, 2026 at the Government Center, Austin, Minnesota.

WHEREAS, Minnesota Statute 469.1813 gives authority to the County of Mower to grant an abatement of property taxes imposed by the County if certain criteria are met; and

WHEREAS, in addition to the statutory requirements, Mower County has adopted the Tax Abatement Policy for new construction of Single and Multi-family homes which includes criteria which must be met before an abatement of taxes will be granted; and

WHEREAS, Bigelow & Lennon Construction, LLC is the owner of certain property within Mower County, legally described as follows:

OAK RIDGE ADDITION Lot 009 Block 003, Austin, MN (PIN 34.523.0270)

WHEREAS, Bigelow & Lennon Construction, LLC has made application to Mower County for the abatement of taxes as to the above-described parcel; and

WHEREAS, Notice having been duly given, a public hearing was held on April 28, 2026 before the Mower County Board of Commissioners, on said application.

WHEREAS, Bigelow & Lennon Construction, LLC has met the statutory requirements outlined under Minnesota Statute 469.1813 Subdivision 1(1) and Subdivision 2(i) as well as Mower County's criteria for tax abatement;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MOWER COUNTY, MINNESOTA:

1. Mower County does, hereby grant an abatement of Mower County's share of real estate taxes upon the above-described parcel for the construction of the single-family home.

2. The tax abatement will be for no more than five years commencing, in the tax year the property realizes a value increase over original value due to construction of the housing project. Partially constructed housing may result in an abatement in the first abatement year that may be significantly less than the following years. This will still be considered one of the five years of eligible abatement. In the event construction has not commenced within one year of approval, the abatement is eliminated and the property owner will need to reapply in accordance with this policy.
3. The County shall provide the awarded abatement payment following payment of due real estate taxes annually. One single payment shall be made to the owner of record at the time of the payment, by December 30th of that calendar year.
4. The real estate taxes to be abated shall be for up to the full amount of the real estate taxes collected due to the added tax base of the newly constructed housing/home annually. The current value of the property is not eligible for the abatement, will not be abated as part of this program and is further defined as the "original value." Any eligible abatement years are calculated on the tax increase due to a value increase over the original value.

Passed and approved this 28th day of April, 2026.

Date: April 28, 2026 **Res. #34-26**

RESOLUTION APPROVING TAX ABATEMENT
FOR CERTAIN PROPERTY PURSUANT TO MINN. STAT. 469.1813

On motion of Commissioner Glynn, seconded by Commissioner Mueller, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held April 28, 2026 at the Government Center, Austin, Minnesota.

WHEREAS, Minnesota Statute 469.1813 gives authority to the County of Mower to grant an abatement of property taxes imposed by the County if certain criteria are met; and

WHEREAS, in addition to the statutory requirements, Mower County has adopted the Tax Abatement Policy for new construction of Single and Multi-family homes which includes criteria which must be met before an abatement of taxes will be granted; and

WHEREAS, James and Dana Mullenbach are the owners of certain property within Mower County, legally described as follows:

Block 002 Lot 001 NORTH SIDE PARK 2ND ADDN, Adams, MN (PIN 21.019.0050)

WHEREAS, James and Dana Mullenbach have made application to Mower County for the abatement of taxes as to the above-described parcel; and

WHEREAS, Notice having been duly given, a public hearing was held on April 28, 2026 before the Mower County Board of Commissioners, on said application.

WHEREAS, James and Dana Mullenbach have met the statutory requirements outlined under Minnesota Statute 469.1813 Subdivision 1(1) and Subdivision 2(i) as well as Mower County's criteria for tax abatement;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MOWER COUNTY, MINNESOTA:

1. Mower County does, hereby grant an abatement of Mower County's share of real estate taxes upon the above-described parcel for the construction of the single-family home.
2. The tax abatement will be for no more than five years commencing, in the tax year the property realizes a value increase over original value due to construction of the housing project. Partially constructed housing may result in an abatement in the first abatement year that may be significantly less than the following years. This will still be considered one of the five years of eligible abatement. In the event construction has not commenced within one year of approval, the abatement is eliminated and the property owner will need to reapply in accordance with this policy.
3. The County shall provide the awarded abatement payment following payment of due real estate taxes annually. One single payment shall be made to the owner of record at the time of the payment, by December 30th of that calendar year.
4. The real estate taxes to be abated shall be for up to the full amount of the real estate taxes collected due to the added tax base of the newly constructed housing/home annually. The current value of the property is not eligible for the abatement, will not be abated as part of this program and is further defined as the "original value." Any eligible abatement years are calculated on the tax increase due to a value increase over the original value.

Passed and approved this 28th day of April, 2026.

Date: April 28, 2026 **Res. #35-26**

RESOLUTION APPROVING TAX ABATEMENT
FOR CERTAIN PROPERTY PURSUANT TO MINN. STAT. 469.1813

On motion of Commissioner Glynn, seconded by Commissioner Ankney, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held April 28, 2026 at the Government Center, Austin, Minnesota.

WHEREAS, Minnesota Statute 469.1813 gives authority to the County of Mower to grant an abatement of property taxes imposed by the County if certain criteria are met; and

WHEREAS, in addition to the statutory requirements, Mower County has adopted the Tax Abatement Policy for new construction of Single and Multi-family homes which includes criteria which must be met before an abatement of taxes will be granted; and

WHEREAS, Cray and Tracy Benson are the owner(s) of certain property within Mower County, legally described as follows:

S1115FT W424FT SW1/4 NW1/4 EXC S907FT E121FT 8.3 AC Section 7 Frankford Twp (PIN 06.001.0031)

WHEREAS, Cray and Tracy Benson have made application to Mower County for the abatement of taxes as to the above-described parcel; and

WHEREAS, Notice having been duly given, a public hearing was held on April 28, 2026 before the Mower County Board of Commissioners, on said application.

WHEREAS, Cray and Tracy Benson have met the statutory requirements outlined under Minnesota Statute 469.1813 Subdivision 1(1) and Subdivision 2(i) as well as Mower County's criteria for tax abatement;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MOWER COUNTY, MINNESOTA:

1. Mower County does, hereby grant an abatement of Mower County's share of real estate taxes upon the above-described parcel for the construction of the single-family home.
2. The tax abatement will be for no more than five years commencing, in the tax year the property realizes a value increase over original value due to construction of the housing project. Partially constructed housing may result in an abatement in the first abatement year that may be significantly less than the following years. This will still be considered one of the five years of eligible abatement. In the event construction has not commenced within one year of approval, the abatement is eliminated and the property owner will need to reapply in accordance with this policy.
3. The County shall provide the awarded abatement payment following payment of due real estate taxes annually. One single payment shall be made to the owner of record at the time of the payment, by December 30th of that calendar year.
4. The real estate taxes to be abated shall be for up to the full amount of the real estate taxes collected due to the added tax base of the newly constructed housing/home annually. The current value of the property is not eligible for the abatement, will not be abated as part of this program and is further defined as the "original value." Any eligible abatement years are calculated on the tax increase due to a value increase over the original value.

Passed and approved this 28th day of April, 2026.

Date: April 28, 2026 **Res. #36-26**

RESOLUTION APPROVING TAX ABATEMENT FOR CERTAIN PROPERTY PURSUANT TO MINN. STAT. 469.1813

On motion of Commissioner Mueller, seconded by Commissioner Reinartz, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held April 28, 2026 at the Government Center, Austin, Minnesota.

WHEREAS, Minnesota Statute 469.1813 gives authority to the County of Mower to grant an abatement of property taxes imposed by the County if certain criteria are met; and

WHEREAS, in addition to the statutory requirements, Mower County has adopted the Tax Abatement Policy for new construction of Single and Multi-family homes which includes criteria which must be met before an abatement of taxes will be granted; and

WHEREAS, Nicholas Boe is the owner of certain property within Mower County, legally described as follows:

W500FT S444FT SW1/4 SW1/4 Section 33 Marshall Twp (PIN 12.033.0030)

WHEREAS, Nicholas Boe has made application to Mower County for the abatement of taxes as to the above-described parcel; and

WHEREAS, Notice having been duly given, a public hearing was held on April 28, 2026 before the Mower County Board of Commissioners, on said application.

WHEREAS, Nicholas Boe has met the statutory requirements outlined under Minnesota Statute 469.1813 Subdivision 1(1) and Subdivision 2(i) as well as Mower County's criteria for tax abatement;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MOWER COUNTY, MINNESOTA:

1. Mower County does, hereby grant an abatement of Mower County's share of real estate taxes upon the above-described parcel for the construction of the single-family home.
2. The tax abatement will be for no more than five years commencing, in the tax year the property realizes a value increase over original value due to construction of the housing project. Partially constructed housing may result in an abatement in the first abatement year that may be significantly less than the following years. This will still be considered one of the five years of eligible abatement. In the event construction has not commenced within one year of approval, the abatement is eliminated and the property owner will need to reapply in accordance with this policy.
3. The County shall provide the awarded abatement payment following payment of due real estate taxes annually. One single payment shall be made to the owner of record at the time of the payment, by December 30th of that calendar year.
4. The real estate taxes to be abated shall be for up to the full amount of the real estate taxes collected due to the added tax base of the newly constructed housing/home annually. The current value of the property is not eligible for the abatement, will not be abated as part of this program and is further defined as the "original value." Any eligible abatement years are calculated on the tax increase due to a value increase over the original value.

Passed and approved this 28th day of April, 2026.

Date: April 28, 2026 **Res. #37-26**

RESOLUTION APPROVING TAX ABATEMENT FOR CERTAIN PROPERTY PURSUANT TO MINN. STAT. 469.1813

On motion of Commissioner Reinartz, seconded by Commissioner Glynn, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held April 28, 2026 at the Government Center, Austin, Minnesota.

WHEREAS, Minnesota Statute 469.1813 gives authority to the County of Mower to grant an abatement of property taxes imposed by the County if certain criteria are met; and

WHEREAS, in addition to the statutory requirements, Mower County has adopted the Tax Abatement Policy for new construction of Single and Multi-family homes which includes criteria which must be met before an abatement of taxes will be granted; and

WHEREAS, Marvin W. Smith Living Trust is the owner(s) of certain property within Mower County, legally described as follows:

SubdivisionName VIL 11 101 16, City of Adams (PIN 21.009.0230)

WHEREAS, Estrellita Smith has made application to Mower County for the abatement of taxes as to the above-described parcel; and

WHEREAS, Notice having been duly given, a public hearing was held on April 28, 2026 before the Mower County Board of Commissioners, on said application.

WHEREAS, Marvin W. Smith Living Trust / Estrellita Smith have met the statutory requirements outlined under Minnesota Statute 469.1813 Subdivision 1(1) and Subdivision 2(i) as well as Mower County's criteria for tax abatement;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MOWER COUNTY, MINNESOTA:

1. Mower County does, hereby grant an abatement of Mower County's share of real estate taxes upon the above-described parcel for the construction of the single-family home.
2. The tax abatement will be for no more than five years commencing, in the tax year the property realizes a value increase over original value due to construction of the housing project. Partially constructed housing may result in an abatement in the first abatement year that may be significantly less than the following years. This will still be considered one of the five years of eligible abatement. In the event construction has not commenced within one year of approval, the abatement is eliminated and the property owner will need to reapply in accordance with this policy.
3. The County shall provide the awarded abatement payment following payment of due real estate taxes annually. One single payment shall be made to the owner of record at the time of the payment, by December 30th of that calendar year.

4. The real estate taxes to be abated shall be for up to the full amount of the real estate taxes collected due to the added tax base of the newly constructed housing/home annually. The current value of the property is not eligible for the abatement, will not be abated as part of this program and is further defined as the "original value." Any eligible abatement years are calculated on the tax increase due to a value increase over the original value.

Passed and approved this 28th day of April, 2026.

Date: April 28, 2026 **Res. #38-26**

RESOLUTION APPROVING TAX ABATEMENT FOR CERTAIN PROPERTY PURSUANT TO MINN. STAT. 469.1813

On motion of Commissioner Mueller, seconded by Commissioner Ankeny, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held April 28, 2026 at the Government Center, Austin, Minnesota.

WHEREAS, Minnesota Statute 469.1813 gives authority to the County of Mower to grant an abatement of property taxes imposed by the County if certain criteria are met; and

WHEREAS, in addition to the statutory requirements, Mower County has adopted the Tax Abatement Policy for new construction of Single and Multi-family homes which includes criteria which must be met before an abatement of taxes will be granted; and

WHEREAS, Duane and Liza DeBoer are the owner(s) of certain property within Mower County, legally described as follows:

W289.6FT N378FT NW1/4 NE1/4 2.51 AC Section 16 Udolpho Twp (PIN 18.016.0021)

WHEREAS, Duane and Liza DeBoer have made application to Mower County for the abatement of taxes as to the above-described parcel; and

WHEREAS, Notice having been duly given, a public hearing was held on April 28, 2026 before the Mower County Board of Commissioners, on said application.

WHEREAS, Duane and Liza DeBoer have met the statutory requirements outlined under Minnesota Statute 469.1813 Subdivision 1(1) and Subdivision 2(i) as well as Mower County's criteria for tax abatement;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MOWER COUNTY, MINNESOTA:

1. Mower County does, hereby grant an abatement of Mower County's share of real estate taxes upon the above-described parcel for the construction of the single-family home.
2. The tax abatement will be for no more than five years commencing, in the tax year the property realizes a value increase over original value due to construction of the housing project. Partially constructed housing may result in an abatement in the

first abatement year that may be significantly less than the following years. This will still be considered one of the five years of eligible abatement. In the event construction has not commenced within one year of approval, the abatement is eliminated and the property owner will need to reapply in accordance with this policy.

3. The County shall provide the awarded abatement payment following payment of due real estate taxes annually. One single payment shall be made to the owner of record at the time of the payment, by December 30th of that calendar year.
4. The real estate taxes to be abated shall be for up to the full amount of the real estate taxes collected due to the added tax base of the newly constructed housing/home annually. The current value of the property is not eligible for the abatement, will not be abated as part of this program and is further defined as the "original value." Any eligible abatement years are calculated on the tax increase due to a value increase over the original value.

Passed and approved this 28th day of April, 2026.

Date: April 28, 2026 **Res. #39-26**

RESOLUTION APPROVING TAX ABATEMENT FOR CERTAIN PROPERTY PURSUANT TO MINN. STAT. 469.1813

On motion of Commissioner Glynn, seconded by Commissioner Reinartz, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held April 28, 2026 at the Government Center, Austin, Minnesota.

WHEREAS, Minnesota Statute 469.1813 gives authority to the County of Mower to grant an abatement of property taxes imposed by the County if certain criteria are met; and

WHEREAS, in addition to the statutory requirements, Mower County has adopted the Tax Abatement Policy for new construction of Single and Multi-family homes which includes criteria which must be met before an abatement of taxes will be granted; and

WHEREAS, Jeremy Holdeman is the owner of certain property within Mower County, legally described as follows:

River's Edge Addition Lot 011 Block 001, LeRoy, MN (PIN 26.070.0110)

WHEREAS, Jeremy Holdeman has made application to Mower County for the abatement of taxes as to the above-described parcel; and

WHEREAS, Notice having been duly given, a public hearing was held on April 28, 2026 before the Mower County Board of Commissioners, on said application.

WHEREAS, Jeremy Holdeman has met the statutory requirements outlined under Minnesota Statute 469.1813 Subdivision 1(1) and Subdivision 2(i) as well as Mower County's criteria for tax abatement;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MOWER COUNTY, MINNESOTA:

1. Mower County does, hereby grant an abatement of Mower County's share of real estate taxes upon the above-described parcel for the construction of the single-family home.
2. The tax abatement will be for no more than five years commencing, in the tax year the property realizes a value increase over original value due to construction of the housing project. Partially constructed housing may result in an abatement in the first abatement year that may be significantly less than the following years. This will still be considered one of the five years of eligible abatement. In the event construction has not commenced within one year of approval, the abatement is eliminated and the property owner will need to reapply in accordance with this policy.
3. The County shall provide the awarded abatement payment following payment of due real estate taxes annually. One single payment shall be made to the owner of record at the time of the payment, by December 30th of that calendar year.
4. The real estate taxes to be abated shall be for up to the full amount of the real estate taxes collected due to the added tax base of the newly constructed housing/home annually. The current value of the property is not eligible for the abatement, will not be abated as part of this program and is further defined as the "original value." Any eligible abatement years are calculated on the tax increase due to a value increase over the original value.

Passed and approved this 28th day of April, 2026.

Date: April 28, 2026 **Res. #40-26**

RESOLUTION APPROVING STATE OF MINNESOTA JOINT POWERS AGREEMENTS WITH THE COUNTY OF MOWER ON BEHALF OF ITS COUNTY ATTORNEY

On motion of Commissioner Glynn, seconded by Commissioner Ankeny, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held April 28, 2026 at the Government Center, Austin, Minnesota.

WHEREAS, the County of Mower, on behalf of its County Attorney desires to enter into Joint Powers Agreements with the State of Minnesota, Department of Public Safety, Bureau of Criminal Apprehension to use systems and tools available over the State's criminal justice data communications network for which the County is eligible. The Joint Powers Agreements further provide the County with the ability to add, modify and delete connectivity, systems and tools over the five year life of the agreement and obligates the County to pay the costs for the network connection.

NOW, THEREFORE, BE IT RESOLVED by the County Board of Mower, Minnesota as follows:

1. That the State of Minnesota Joint Powers Agreements by and between the State of Minnesota acting through its Department of Public Safety, Bureau of Criminal Apprehension and the County of Mower on behalf of its County Attorney are hereby approved.

2. That the County Attorney Kristen Nelsen, or her successor, is designated the Authorized Representative for the County Attorney. The Authorized Representative is also authorized to sign any subsequent amendment or agreement that may be required by the State of Minnesota to maintain the County's connection to the systems and tools offered by the State.

3. That Commissioner Dan Sparks, the Chair of the Mower County Board and Matthew W. Verdick, the County Administrator and Board Clerk, are authorized to sign the State of Minnesota Joint Powers Agreements.

Passed and approved this 28th day of April, 2026.

Motion made by Commissioner Ankeny, seconded by Commissioner Reinartz, to set May 12, 2026 at 9:05 a.m. for public hearing on the comprehensive land use plan and future land use map. Motion carried unanimously.

Loni Swenson on behalf of the Facilities Supervisor Peyton Reese presented quote information received for repairs to the Government Center roof.

Motion made by Commissioner Ankeny, seconded by Commissioner Glynn, to award the $76,997 low quote of All Weather Roof for repairs to the Government Center roof. Motion carried unanimously.

Chief Administrative Officer Loni Swenson presented to the Board the 1st Quarter Investment Report and Financial Report. The Board Chair acknowledged that the Board was in receipt of the 1st quarter investment report.

Under Committee Reports Commissioner Ankeny reported attending on 4/20 a meeting with the architects regarding the highway addition and on 4/23 a building operations committee meeting. Commissioner Reinartz reported attending on 4/16 a Senior Center Board meeting. Commissioner Mueller reported attending on 4/14 a Finance Committee meeting, on 4/20 a building operations committee meeting (meeting with architects) and 4/23 a building operations committee meeting. Commissioner Glynn had no meetings to report. Commissioner Sparks reported attending on 4/14 a Finance Committee meeting.

The Chair adjourned the meeting at 9:37 a.m. The next meeting is a Work Session scheduled for May 5, 2026 at 1:00 p.m.

THE MOWER COUNTY BOARD OF COMMISSIONERS

BY: Dan Sparks

Chairperson

Attest:

By: ______________________

Clerk/Administrator