REGULAR SESSION OF THE MOWER COUNTY BOARD OF COMMISSIONERS

December 27, 2022

The Mower County Board of Commissioners in and for the County of Mower, Minnesota, met in Regular Session December 27, 2022 at 9:00 a.m. at the Government Center in Austin, Minnesota.

All members present, viz: Chair Jeff Baldus, Vice-Chair Mike Ankeny, Jerry Reinartz, Polly Glynn, and John Mueller. Also in attendance were County Attorney Kristen Nelsen, County Administrator Trish Harren, Executive Assistant Denise Barthels, Finance Manager Loni Swenson, and Austin Daily Herald Editor Eric Johnson.

The meeting was opened with the Pledge of Allegiance.

Motion made by Commissioner Mueller, seconded by Commissioner Ankeny, to approve the agenda with the following additions: 1) Rose Creek ARPA Social Determinants of Health grant payout, 2) recognition under Public Works Director and 3) motion to revise the approved 2023 adopted budget. Motion carried.

Human Resources Director Kris Kohn provided the Board with a department update. It was noted that 113 vacancies were filled in 2022 of which 85 were new hires, 19 temporary positions and 28 employee position movements.

Motion made by Commissioner Ankeny, seconded by Commissioner Glynn, to maintain the use of Policy B130, Recruitment and Selection, and to approve the annual staffing levels for 2023 for all departments as on file in Human Resources and summarized as follows:

2023 Staffing Levels					
Department	Total FTE	Department	Total FTE	Department	Total FTE
Commissioners	5.00	Dispatch / Records	17.00	Land Records	1.00
Administration	2.00	Emergency Management	1.00	Public Works	36.01
Assessor	7.00	Finance	4.00	Recorder	3.60
Attorney	16.00	HHS	101.10	Sheriff	27.00
Auditor/Treasurer	5.10	Human Resources	4.00	Veteran Services	1.80
Building Maintenance	4.00	IT	7.30	ARPA – Attorney	1.00
Corrections	13.25	Jail / Bailiffs /Court Admin	51.00	ARPA - Corrections	1.00
				TOTAL FTE ALL DEPARTMENTS 2023	**310.16**

Motion carried.

The Human Resources Director Kris Kohn reported that she had reviewed the job duties and comparative salaries of other elected County Attorneys, County Auditor-Treasurers and County Sheriffs in southeast Minnesota and, in consultation with the Mower County elected officials and based on their work performance and to ensure comparable compensation with other counties, recommended 2023 salaries for the positions of Mower County Attorney, Sheriff and Auditor-Treasurer be set as follows: Attorney at $157,343.89; Sheriff at $139,559.24; and Auditor/Treasurer at $105,167.54. Ms. Kohn noted that the

Commissioner's salary has not increased since 2008 at its current rate of $24,200 and suggested that the Commissioners consider a wage increase perhaps at the 2.5% rate the other wages have been increased.

Date: December 27, 2022 **Res. #150-22**

RESOLUTION

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 December 27, 2022 at the Government Center, Austin, Minnesota.

BE IT RESOLVED THAT; the annual salary for the elected officials of County Attorney, County Sheriff, County Auditor-Treasurer and Commissioner for Mower County payable in bi-weekly installments, be set as follows for 2023 as of January 1, 2023:

County Attorney..$157,343.89
County Sheriff $139,559.24
County Auditor-Treasurer..$105,167.54
County Commissioner $24,200.00

BE IT FURTHER RESOLVED, that the 2023 Chair of the Board receive an annual stipend of $500.00 payable at year end.

Passed and approved this 27th day of December, 2022.

Motion made by Commissioner Ankeny, seconded by Commissioner Reinartz, to set 2023 non-union salaries with a 2.5% increase above the 2022 rate along with applicable anniversary step increases on the wage scale. Motion carried.

Date: December 27, 2022 **Res. #151-22**

RESOLUTION

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 December 27, 2022 at the Government Center, Austin, Minnesota.

BE IT RESOLVED that effective January 1, 2023 a Commissioner per diem for in-county meetings, noticed special events and Board approved meetings be set as follows:

Less than 2 hours:	$50
2 – 4 hours:	$75
Over 4 hours or Two or more meetings on same day:	$100

BE IT FURTHER RESOLVED that effective January 1, 2023, a Commissioner per diem for Out-of-County meetings, noticed special events and Board approved meetings be set at one hundred dollars ($100) *(if meeting held virtually, per diem in accordance with in-county per diems)*

BE IT FURTHER RESOLVED that effective January 1, 2023 a per diem of one hundred fifty dollars ($150) be set for the Rural MN Energy Board and Minnesota Rural Counties working committees. *(if meeting held virtually, per diem in accordance with in-county per diems)*

BE IT FURTHER RESOLVED that effective January 1, 2023 a per diem of one hundred fifty dollars ($150) be set for meetings requiring overnight stays *(day with the overnight)*.

BE IT FURTHER RESOLVED that effective January 1, 2023 a per diem for the following non-county board working committees: Extension Committee, Planning Commission, Board of Adjustment, Mower County Community Health Services Advisory Committee, State C.H.S. Advisory Committee, Joint Powers Boards, Personnel Board of Appeals and all regional or state boards, be set as follows:

Less than 2 hours	$50
2 – 4 hours	$75
Over 4 hours or Two or more meetings on same day	$100

Passed and approved this 27th of December, 2022.

Motion made by Commissioner Mueller, seconded by Commissioner Reinartz, to authorize the Human Resource Director to re-hire a former paralegal employee as a Legal Secretary at Step 7 on the wage scale for that position. Motion carried.

Motion made by Commissioner Mueller, seconded by Commissioner Reinartz, to approve the Health & Human Services accounts payable totaling $316,571.31. Motion carried.

Motion made by Commissioner Mueller, seconded by Commissioner Ankeny, to approve the minutes of December 12, 2022 and December 13, 2022. Motion carried.

Motion made by Commissioner Ankeny, seconded by Commissioner Glynn, to approve the following Commissioner warrants for payment:

Vendor Name	Amount	Vendor Name	Amount
Advanced Correctional Healthcare, Inc	28,481.56	Healthiest You	6,240.00
Association Of Minnesota Counties	2,400.00	Mayo Clinic	3,479.80
Austin Office Products	4,695.60	Office Of Mn It Services	2,706.74
Baudoin Oil Company	27,983.70	Port	2,607.70
Bruening Rock Products Inc	101,099.99	Ratwik,Roszak & Maloney, P.A.	3,535.00
CDW Government	2,736.05	Regents Of The University Of Minnesota	44,123.08
Cedar Valley Services, Inc	55,872.02	Scott County Treasurer	3,000.00
City Of Austin	2,000.00	Syverson Truck Center/Dave	3,035.17
CivicPlus, LLC	6,020.00	Ulland Brothers Inc.	109,827.36
Consolidated Correctional Foodservice	18,464.31	USI Consulting Group, Inc	13,050.00
Dell Marketing L P	3,075.73	Village Ranch Inc	12,044.08
Erickson Engineering Co., LLC	2,486.92	Ziegler, Inc	9,450.71
Gallagher Benefit Services Inc	4,000.00	73 Payments less than 2000	35,779.84
Harty Mechanical Inc	5,042.02	**Final Total:**	**513,237.38**

Motion carried.

Motion made by Commissioner Reinartz, seconded by Commissioner Glynn, to reappoint Don Smith to the Extension Committee for a 2nd three-year term effective 1/1/2023 through 12/31/2025. Motion carried.

Motion made by Commissioner Ankeny, seconded by Commissioner Glynn, to appoint Jacob Mueller to the Extension Committee for a 1st three-year term effective 1/1/2023 through 12/31/2025. Motion carried. Commissioner Mueller abstained.

Motion made by Commissioner Glynn, seconded by Commissioner Reinartz, to reappoint Jane Brogan to the Mower County Housing Authority for her first full 5-year term effective 1/1/2023 – 12/31/2027. Motion carried.

Motion made by Commissioner Ankeny, seconded by Commissioner Reinartz, to appoint Nathan Toland to the Planning Commission & Board of Adjustment for a 1st term effective 1/1/2023 – 12/31/2025. Motion carried.

Date: December 27, 2022 **Res. #152-22**

RESOLUTION ADOPTING ASSESSMENT

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 December 27, 2022 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): Dean and Rhonda Sayles, Julie and Stephen Lange, Scott and Jenny Sayles and Craig and Kacie Sayles

Property address: 55783 175th St, Austin MN 55912

Parcel Identification No: 02.022.0030

Tax parcel legal description:

The Southeast Quarter of Section 25 except the South Half thereof, and subject to the rights acquired by the County of Mower (on approximately 1.6 acres thereof) by the deed recorded in Book 319 of Deeds, page 437, all in Township 102 North, Range 18 West, containing 78.4 acres, more or less, exclusive of said county tract.

Assessment amount: $21,269.07 (Twenty-One Thousand Two Hundred Sixty-Nine dollars and 07/100)

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 2023, 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 entire assessment on such property by December 31, 2022 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 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 funds from the Mower County Septic Loan program.

Passed and approved this 27th day of December, 2022.

Date: December 27, 2022 **Res. #153-22**

RESOLUTION ADOPTING ASSESSMENT

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 December 27, 2022 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): Michael Sween, Todd Bucknell and Mary Wangen

Property address: 75405 265th St, Grand Meadow MN 55936

Parcel Identification No: 06.002.0010

Tax parcel legal description:

A tract of land in the Northeast Quarter of the Southwest Quarter of Section 8, Township 103 North, Range 14 West, Mower County, Minnesota described as follows:

Commencing at the Northwest Corner of said Southwest Quarter of Section 8; thence East along the North line of said Southwest Quarter 1885.00 feet to the point of beginning;

Thence continuing East 460.00 feet along said North line of the Southwest Quarter;

Thence South 355.00 feet perpendicular to said North line of the Southwest Quarter;

Thence West 460.00 feet parallel to said North line of the Southwest Quarter;

Thence North 335.00 feet perpendicular to the North line of the Southwest Quarter to the point of beginning.

Subject to easements of record.

Containing 3.5 acres more or less.

Assessment amount: $25,490.00 (Twenty-Five Thousand Four Hundred Ninety and no/100)

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 2023, 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 entire assessment on such property by December 31, 2022 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 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 funds from the Mower County Septic Loan program.

Passed and approved this 27th day of December, 2022.

Date: December 27, 2022 **Res. #154-22**

RESOLUTION ADOPTING ASSESSMENT

On motion of Commissioner Ankeny, seconded by Commissioner Mueller, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held December 27, 2022 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): Marvin and Jane Juenger

Property address: 17854 690th Ave, Adams MN 55909

Parcel Identification No: 04.029.0040

Tax parcel legal description:

That part of the Northwest Quarter of Section 29, Township 102 North, Range 15 West, Mower County, Minnesota, described as follows:

Commencing at the Northwest corner of said Northwest Quarter; thence South 00 degrees 00 minutes 00 seconds East (assumed bearing) 480.00 feet along the West line of said Northwest Quarter to the point of beginning; thence continuing South 00 degrees 00 minutes 00 seconds East 375.00 feet; thence South 90 degrees 00 minutes 00 seconds East 410 feet; thence North 00 degrees 00 minutes 00 seconds East 375.00 feet; thence North 90 degrees 00 minutes 00 seconds West 410 feet to the point of beginning.

Assessment amount: $18,313.77 (Eighteen Thousand Three Hundred Thirteen dollars and 77/100)

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 2023, 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 entire assessment on such property by December 31, 2022 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 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 funds from the Mower County Septic Loan program.

Passed and approved this 27th day of December, 2022.

Date: December 27, 2022 **Res. #155-22**

RESOLUTION ADOPTING ASSESSMENT

On a motion from Commissioner Reinartz, seconded by Commissioner Mueller, the following Resolution was passed and adopted by the Mower County Board of Commissioners at meeting held Tuesday, December 27, 2022 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): James and Elvera Peck

Property address: 18135 US Hwy 218, Austin MN 55912

Parcel Identification No: 02.020.0380

Tax parcel legal description:

All that part of the Southeast Quarter of Section 23, Township 102 North, Range 18 West, described as follows, to-wit:

Beginning at a point on the East line of said Section 23, 883.2 feet North of the Southeast corner of said Section, thence West, deflection angle 90°, a distance of 720.4 feet to a steel reinforcing bar designated as Monument "I", in the plat of the property, the title to which was registered on March 26, 1952, at 4:00 p.m. in a proceeding in the District Court of Mower County, Minnesota; thence South 172 feet; thence East 720.4 feet to the East line of said Section, thence North 172 feet to the point of beginning. Said tract is subject to existing highway easements.

That part of the Southeast Quarter of Section 23, Township 102 North, Range 18 West, described as follows:

Commencing at a point on the East line of said Section 23, 711.2 feet North of the Southeast corner of said Section, which Southeast corner of said Section is designated as Monument A in the plat of the property, the title to which was registered on March 26, 1952, at 4:00 o'clock p.m. in a proceeding in the District Court of Mower County, Minnesota; thence West deflection angle 90° a distance of 265 feet to the point of beginning; thence continuing West 115 feet, thence South 16 feet, thence West 340.4 feet, thence South 4 feet; thence East 455.4 feet, thence North 20 feet to the place of beginning.

That part of the Southeast Quarter of Section 23, Township 102 North, Range 18 West described as follows:

Commencing at a point on the East line of said Section 23, 711.2 feet North of the Southeast corner of said Section, which Southeast corner of said Section is designated as Monument A in the plat of the property, the title to which was registered on March 26, 1952, at 4:00 o'clock p.m. in a proceeding in the District Court of Mower County, Minnesota; thence West deflection angle 90°, a distance of 380 feet to the point of beginning; thence continuing West 340.4 feet; thence South 16 feet; thence East 340.4 feet; thence North 16 feet to the point of beginning. Subject to existing highway easements.

Assessment amount: $28,260.00 (Twenty-Eight Thousand Two Hundred Sixty dollars and no/100)

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 2023, 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 entire assessment on such property by December 31, 2022 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 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 funds from the Mower County Septic Loan program.

Passed and approved this 27th day of December, 2022.

Motion made by Commissioner Glynn, seconded by Commissioner Ankeny, to approve the Municipality Grant application of the City of Grand Meadow and authorize the payment of American Rescue Plan Act funds ($75,000). Motion carried.

Motion made by Commissioner Glynn, seconded by Commissioner Mueller, to approve the Municipality Grant application of the City of LeRoy and authorize the payment of American Rescue Plan Act funds ($50,000). Motion carried.

Motion made by Commissioner Mueller, seconded by Commissioner Reinartz, to accept a $1,000 donation from the Austin Area Foundation for the Health & Human Services Diaper program. Motion carried.

Motion made by Commissioner Ankeny, seconded by Commissioner Mueller, to approve a historical safe from the 1800's as surplus property for donation to the Mower County Historical Society. Motion carried.

Motion made by Commissioner Ankeny, seconded by Commissioner Reinartz, to accept and note the following changes made by the County Assessor in the tax records that were clerical in nature following the Board of Equalization:

Parcel ID	Classification Changes	Reason for change
30.001.0240	From Commercial to Residential	Missed updating the system
26.001.1470	From Commercial to Residential	Missed updating the system
25.203.0010	From Residential Vacant Land to Residential	Missed when home built

Motion carried.

Motion made by Commissioner Glynn, seconded by Commissioner Ankeny, to amend the Abatement Policy for Market Value Reduction, Classification, Special Assessments or Penalty/Interest effective December 27, 2022 by adding 1) the new position of "Director of Land Records and Taxpayer Services"; 2) references to "personal" hardship; 3) procedural revisions and 4) definitions for "clerical error," "data error," "personal hardship," and "entity hardship." The amended policy is as follows:

ABATEMENT POLICY for

Market Value Reduction, Classification, Special Assessments or Penalty/Interest

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 Director of Land Records and Taxpayer Services to jointly administer abatements for reductions of market value, classification changes, special assessments or penalties and interest.

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 on 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 the last method to correct assessments and/or collection errors. Abatements are costly in terms of workforce 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/Treasurer, and Director of Land Records and Taxpayer Services 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 375.192 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 Director of Land Records and Taxpayer Services. 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(s)":**
   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 situation in which an extraordinary circumstance exists or in a case of an extreme personal hardship.

   > **Cases of Hardship** are to be presented to the appropriate authority; County Assessor, County Auditor/Treasurer, or Director of Land Records and Taxpayer Services 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 suffered by an individual and not an entity.

<u>Delegation of Authority</u>
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 Director of Land Records and Taxpayer Services jointly. The delegation of authority will provide for the efficient, responsive, and timely processing of taxpayer and public requests.

<u>Application Process</u>
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 Director of Land Records and Taxpayer Services.

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. The final determination will be a majority ruling between the County Assessor, County Auditor/Treasurer, and Director of Land Records and Taxpayer Services. 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, a 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 personal 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 the 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 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 personal 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 of less than $50.00 shall be denied.

Any abatement in penalty/interest of less than $20 per parcel 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 before the deadline.

Procedure
The County Assessor, County Auditor/Treasurer, and Director of Land Records and Taxpayer Services shall develop, implement, and maintain all necessary forms.

No abatement shall be approved without the joint consent of the County Assessor, County Auditor/Treasurer, and Director of Land Records and Taxpayer Services.

All refunds will be administrated according to the Tax Refund Policy.

On any reduction or abatement when the reduction of taxes, costs, penalties, and interest exceeds $10,000, the county board shall give notice within 20 days of the abatement application to the school board and the municipality in which the property is located.

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 the owner's agent.

Clerical Error: An error made in the performance of clerical duties, such as data entry, transcription, computer system errors by the county or by county business partners, coding, transposition, or mathematics which causes erroneous classification, erroneous valuation, or late payment of tax. It does not involve judgement, but it may involve the failure of a governmental entity to perform a ministerial act related to the assessment of property. Failure of the United States Postal Service to deliver a tax payment is a clerical error only where the Service admits such error. A data error or failure to receive a tax statement is not a clerical error.

Data Error: An error in data the County is utilizing. A data error is not a clerical error when the County is relying on that data as the best information generally available to it and has not committed a clerical error in the application and use of that data in its work. Provision of new information after the assessment date does not create a clerical error, even in instances when that information results in a change of valuation or classification due to updated parcel or improvement characteristics such as crop equivalency ratings (CERs), acreage amounts, or land use designations. A data error is not grounds for an abatement as a clerical error.

Personal Hardship: Any event or circumstance beyond the control of the applicant which precludes the applicant from filing for a reduction or an adjustment of the value or property taxes according to the typical processes or in a timely manner for property not owned by an entity. Examples of a hardship include, but are not limited to, a tragedy or casualty suffered by the applicant (such as a death of the property owner or taxpayer or relative, extreme or extended illness or medical condition, mental incapacity, accident, fire or other extreme hardship). In the case of abatement of penalty/interest/cost, the hardship must be the direct cause of the late payment of tax. Claims of a lost check hardship must be accompanied by a copy of a dated stop payment order filed with the applicant's bank. Financial hardship (an inability to pay), forgetting to pay, or a payment lost in the mail does not fall within this definition. Lack of control of the property at the time of the assessment and resulting tax subject to the abatement does not constitute a hardship.

Entity Hardship: When property is not owned by an individual, hardship does not apply unless documentation is also presented that demonstrates that no other persons, such as associates, partners, consultants, accountants, or authorized agents other than the applicant are involved in or have responsibility for property tax matters. If documentation is presented, then the other provision of a Personal Hardship must be met.

Type of Abatements
Market Value Reduction; Classification; Special Assessments; Penalty/Interest Abatements; Local Option Disaster Abatement (not included in this policy); Economic Development (not included in this policy)

Motion carried.

The Board briefly discussed Homestead in relation to the Housing Tax Abatement Policy and is satisfied that the policy is doing what it was intended to increase available housing units in the county.

Date: December 27, 2022 RES. #156-22

RESOLUTION ESTABLISHING AN ABSENTEE BALLOT BOARD FOR THE 2023 ELECTION YEAR (ENCOMPASSING ALL ELIGIBLE ELECTIONS)

On motion of Commissioner Mueller, seconded by Commissioner Glynn, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held December 27, 2022 at the Government Center, Austin, Minnesota.

WHEREAS, Mower County is required by Minnesota Statutes 203B.121, Subd. 1 to establish an Absentee Ballot Board effective December 27, 2022 for the full 2023 Election year for all eligible elections; and

WHEREAS, this board will bring uniformity in the processing of accepting or rejecting returned absentee ballots in Mower County; and

WHEREAS, the Absentee Ballot Board would consist of a sufficient number of election judges as provided in sections 204B.19 to 204B.22 or deputy county auditors trained in the processing and counting of absentee ballots;

THEREFORE, BE IT RESOLVED THAT, the Mower County Board of Commissioners hereby establishes an Absentee Ballot Board that would consist of a sufficient number of election judges as provided in sections 204B.19 to 204B.22 or deputy auditors to perform the task.

Passed and approved this 27th day of December, 2022.

Motion made by Commissioner Reinartz, seconded by Commissioner Mueller, to approve payment of the City of Rose Creek's approved application for an ARPA Social Determinants of Health grant in the amount of $75,000. Motion carried.

Motion made by Commissioner Mueller, seconded by Commissioner Reinartz, to amend Resolution #149-22 adopted December 13, 2022 by amending the 2023 adopted budget by decreasing the 2023 overall budget by $294.00. The 2023 amended budget is as follows:

EXPENSES

General Government	
Board of Commissioners	258,900
Courts	231,000
Administration	281,856
County Auditor/Treasurer	561,363
Taxpayer Services	155,664
Elections	61,900
Data Processing	1,206,805
Human Resources	531,721
Attorney	1,817,123
Law Library	36,936
Recorder	324,028
County Assessor	713,374
Buildings & Plant	912,023
Veterans Service Officer	203,054
Land Records	149,349
Accounting & Auditing	560,834
ARPA	125,356
Total General Government	**8,131,286**

Public Safety	
Sheriff	3,803,200
E-9-1-1	108,500
Sentence to Serve	77,715
Dare	3,500
Coroner	132,561
County Jail	4,504,465
Community Corrections	2,476,588
Civil Defense/Emergency Management	139,203
Law Enforcement Center	1,710,316
Canteen	46,000
Bailiffs & Guards	15,762
Total Public Safety	**13,017,810**

Culture & Recreation	
Historical Society	64,959
Senior Citizens	58,400
CHORE	36,000
Regional Library	313,050
Other	44,158
Total Culture & Recreation	**516,567**

SOURCE of Funds

Revenues- General Government	
Tax Levy	14,712,594
State Formula Aid	2,446,939
Del Tax & Penalties, Mortgage Tax	197,000
Wind Production Tax	925,000
PILT & POWER	120,000
Special Assessments	18,000
License/Permits	60,650
Intergovernmental	1,334,606
Charges For Services	912,190
Fines & Forfeits	23,500
Investment Income	750,000
Miscellaneous	1,292,836
Sales	19,200
Net Use of Reserves	574,728
Total General Government	**23,387,243**

Public Works	
Tax Levy	3,294,958
Wheelage Tax	375,000
Local Transit Tax	2,000,000
Wind Tax	600,000
Intergovernmental	16,972,123
Permits	120,100
Charges For Services	53,000
Miscellaneous	800,750
Sales	27,000
Total Highway & Streets	**24,242,931**

Human Services & Public Health	
Tax Levy	5,678,375
Intergovernmental	9,644,796
Charges For Services	1,404,241
Miscellaneous	1,008,799
Total Human Services	**17,736,211**

Sanitation	
Special Assessments	1,164,000
Intergovernmental	128,000

Conservation of Natural Resources	
Cooperative Extension	207,934
Soil & Water Conservation	162,000
Agricultural Society	79,000
Total Conservation of Natural Resources	**448,934**

Economic Development	
Development Corporation	400,000
Total Economic Development	**400,000**
Unallocated	
Insurance	591,192
Contingency	25,000
Other	256,454
Total Unallocated	**872,646**
Net Use of Reserves	
Total General Revenue Fund	**23,387,243**

Public Works	
Administration	716,376
Maintenance	4,703,814
Construction	14,679,807
Equipment Maintenance & Shop	1,209,404
Building & Grounds	255,653
Planning & Zoning	165,394
Environmental Health	252,918
Agricultural Inspector	9,511
Feedlot	144,097
Addition to Reserves	2,105,957
Total Highways & Streets	**24,242,931**
Human Services	
Income Maintenance	5,795,734
Social Services	9,141,677
Unallocated-ARPA	107,686
Total Human Services	**15,045,097**
Health	
Community Health Services	669,513
State Health Improvement Plan	165,751
MSHO	1,057,559
Womens,Infant & Children	265,568
Disease Prevention	260,331
Family Health	272,392
Total Health	**2,691,114**
Sanitation	
Recycling	1,461,520
Addition to Reserves	18,480
Total Sanitation	**1,480,000**
Capital Projects Fund	
Countywide Projects/Maintenance	15,000
Total Capital Projects Fund	**15,000**
Ditch	
Repairs & expenses	165,225
Reserves Added	15,775
Total	**181,000**
Sewer Loan	
Contracted Services	**275,000**
Return of Principal	**250,000**
Total County Expenses	**67,567,385**

Charges For Services & License	88,000
Sales	100,000
Total Sanitation	**1,480,000**

Ditch	
Special Assessments	181,000
Total Ditch Funds	**181,000**

Capital Projects Fund	
Use of Reserves	
Wind Tax	15,000
Total Building Maintenance	**15,000**

Sewer Loan	
Revenue	
Interest on Specials	
Special Assessments - Princ	175,000
Use of Reserves	350,000
Total Revenue	**525,000**

Total County Revenues/Sources	**67,567,385**

Motion carried.

Public Works Director Michal Hanson publicly thanked the highway maintenance crew for their work over the holiday weekend during the blizzard in their time and efforts to clear the county roads.

Date: December 27, 2022 **Res. #157-22**

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 December 27, 2022 at the Government Center, Austin, Minnesota.

BE IT RESOLVED, that pursuant to Minnesota Stat. Sec. 161.36, the Commissioner of Transportation be appointed as Agent of Mower County to accept as its agent, federal aid funds which may be made available for eligible transportation related projects.

BE IT FURTHER RESOLVED, the Mower County Board Chair and the Mower County Administrator are hereby authorized and directed for and on behalf of Mower County to execute and enter into an agreement with the Commissioner of Transportation prescribing the terms and conditions of said federal aid participation as set forth and contained in "Minnesota Department of Transportation Agency Agreement No. 1052187", a copy of which said agreement was before the County Board and which is made a part hereof by reference.

Passed and approved this 27th day of December, 2022.

Motion made by Commissioner Glynn, seconded by Commissioner Mueller, to purchase 2 Horizon PTS SQ3TS portable traffic signals ($66,154) Motion carried.

Under Committee Reports Commissioner Reinartz reported he had attended a Mower County Collaborative meeting and a Senior Center meeting. Commissioner Mueller attended an Extension Committee meeting virtually due to the weather and noted that Gayle Perkins was thanked for her service on the committee. Commissioner Glynn reported on attending the SWCD meeting and noted the BWSR had commended the local SWCD for their outstanding work. Commissioner Ankeny noted with congratulations the "Share the Love" award presented to the Mower County Health & Human Services.

The Board recognized and thanked Commissioner Baldus for his term on the Board and wished him well. Commissioner Baldus challenged the Board to continue to make strides in Mower County providing more hospitable service.

The Chair adjourned the meeting at 10:28 a.m. Motion carried. The next meeting is scheduled for January 3, 2023 at 1:00 p.m.

THE MOWER COUNTY BOARD OF COMMISSIONERS

BY:________________________________

Vice - **Chairperson**

Attest:

By:________________________

Clerk/Administrator

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