

# TODD COUNTY BOARD OF COMMISSIONERS

## *Work Session Agenda*

Date: May 17th 2016

Time: Immediately Follow County Board Meeting - **Time pending the County Board Meeting**

Meeting to be held at the Historic Courthouse 215 1st Avenue So, Long Prairie, Minnesota

<b>Item #</b>		<b>Approx. Time</b>
<b>1</b>	<b>Doug Host CLA &amp; Brian Swanson CLA - Budgeting &amp; Long Range Planning and Financial Goals</b>	<b>10:45 a.m.</b>
<b>2</b>	<b>Loren - Insurance Update</b>	<b>11:30 a.m.</b>
<b>3</b>	<b>Jackie - HHS -Agreement Between Morrison Todd Wadena Community Health Board Delegation Counties</b>	<b>11:40 a.m.</b>
<b>4</b>	<b>Chris Odden - Abatement Policy</b>	<b>11:45 a.m.</b>
<b>5</b>	<b>Chris Pelzer - GIS Pictometry Flyover 2017</b>	<b>11:50 a.m.</b>
<b>6</b>	<b>Randy - Discussion on paving Battle Point Park Entrance</b>	<b>12:00 p.m.</b>

### **Standing Reports**

### **Adjourn**

The County Board Meeting will begin promptly at the prescribed time. The County Board reserves the right to alter the order of the agenda items and the amount of time allowed for an item based on business needs.

AGREEMENT BETWEEN MORRISON TODD WADENA COMMUNITY HEALTH BOARD  
DELEGATION COUNTIES for shared staffing to provide public health services.

THIS AGREEMENT is made and entered by and between Morrison County Public Health, Todd County Health and Human Services and Wadena County Public Health.

WHEREAS, the Counties of Morrison, Todd and Wadena are in need of public health services for completion of various projects and other tasks on an interim and ongoing basis;

WHEREAS, the Counties of Morrison, Todd and Wadena have public health staff who are qualified to provide the needed public health services within each of the counties and desires to enter into an agreement to provide services identified herein;

WHEREAS, the County wishing to receive services from one of the other counties shall be identified as the **Requesting County**;

WHEREAS, the County wishing to provide services to one of the other counties shall be identified as the **Responding County**;

NOW, THEREFORE, in consideration of the mutual promises and agreements contained herein, the parties agree as follows:

**I. Scope of Services.** The **Responding County** will provide the following services: Staffing for specified program responsibilities; county vehicle or reimbursement for privately owned vehicle; and office space for use of employees providing services across jurisdictions pursuant to the agreement. **The Requesting County** will provide access to a work station, supplies, and equipment needed when work is provided at the location of the requesting county. Program responsibilities will be listed and mutually agreed upon prior to commencement of agreement.

**II. Fees For Service.** The **Requesting County** agrees to pay the **Responding County** consulting fees for the services identified in the scope of services. The reimbursement rate shall be calculated utilizing the specific employee's hourly rate with fringe benefits including but not limited to PERA, FICA, workers compensation insurance, and health insurance. The **Responding County** will submit invoices itemized by date and activity and will include both on-site and off-site time and activity. The Requesting County agrees to pay the invoices within 45 days of receipt. The not to exceed cost amount of the consulting fees shall be determined for the specified service and may be adjusted in accordance with budget planning cycles for the specified program responsibilities.

**III. Expense Reimbursement.** Mileage will be reimbursed at the current IRS rate per mile. Expenses incurred for program supplies and equipment shall be reimbursed at actual cost or in accordance with approved grant program budgets. Reimbursement for expenses will be made within 45 days of receiving the invoice from the **Requesting County**.

**IV. Professional Services.** **Responding County** agrees that the services provided to **Requesting County** will be delivered by staff with the appropriate qualifications for the specified public health service. Responding County further agrees that the services will not be provided by a substituted professional without **Requesting County** express written consent.

and records at any time during regular business hours or upon reasonable notice. These records are subject to examination, duplication, transcription and audit by either County and the Legislative or State Auditor of the State of Minnesota pursuant to Minnesota Statute §16C.05, subd. 5. The records may also be subject to review by the Comptroller General of the United States, or a duly authorized representative, if federal funds are used for any work under this Contract.

**XVI. Entire Agreement.** This Agreement embraces the entire agreement between the parties. No oral agreement or representation concerning this Agreement shall be binding.

**XVII. Severability.** Every provision of this Agreement shall be construed, to the extent possible, so as to be valid and enforceable. If any provision of this agreement so constructed is held by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable, such provision shall be deemed severed from this Agreement, and all other provisions shall remain in full force and effect.

**XVIII. Amendments.** This Agreement may be altered, extended, changed or amended in writing by mutual agreement of the parties when dated and attached hereto without altering the other terms of this agreement.

**XIX. Notice.** Notice shall be given to the other party in writing and may be effectuated by delivery by U.S. Mail at the following addresses:

Morrison County Public Health Director  
200 East Broadway Ave.  
Little Falls, MN 56345  
Phone: 320-632-0357

Todd County Health and Human Services Director  
212 Second Ave. South  
Long Prairie, MN 56347  
Phone: 320-732-4444

Wadena County Public Health Director  
22 Dayton Ave. SE  
Wadena, MN 56482  
Phone: 218-631-7629

## Todd County Abatement Policy

WHEREAS, The Todd County Board of Commissioners and those to whom the Board has delegated authority, shall consider and may grant abatement of property values, classification, taxes, penalty and interest consistent with Minnesota Statute 375.192; and

WHEREAS, all abatement standards as defined in this policy are consistently applied and all taxpayers are treated equitably; and

WHEREAS, abatements should only be used as a last resort method to correct assessments and /or collection errors due to the costly administrative expense and reduced tax levy revenues, with no statutory levy authority to recover abated levy dollars from any other source.

NOW, THEREFORE, BE IT RESOLVED, that the abatement policy of the Todd County Board of Commissioners is as follows:

### Policy

1. No abatement will be approved if any of the following conditions are met:
  - A. A petition has been filed with tax court on the parcel in question and the outcome is still pending.
  - B. The actual reduction in tax is less than \$50.
  - C. The social security number of the applicant is not provided.
  - D. It involves a reduction of a special assessment, unless it is accompanied by a written recommendation for approval by the governmental unit responsible for the original special assessment.
2. A maximum of one abatement per parcel during a calendar year shall be considered in order to correct a valuation or classification error.
3. Approved abatement applications resulting in the reduction of taxes, cost, penalties, and interest exceeding \$10,000 the County Board shall give notice to the school board and the municipality in which the property is located.
4. Abatements shall be limited to correct clerical errors or when the taxpayer has failed to file for a reduction or adjustment to a documented hardship and may be considered for the current tax year as well as the previous two tax years.
5. Abatements of penalty on current or delinquent taxes:
  - A. An abatement of the penalty on a current tax will be approved if a clerical error on the part of the County resulted in the nonpayment of the tax.
  - B. Pursuant to Minnesota Statute 279.01, Subdivision 2 the Todd County Board delegates to the Treasurer of Todd County the power to abate the penalty for late payment of taxes in the current year, upon finding that the imposition of the penalty would be unjust and unreasonable.

## Definitions

**Abatement:** Reduction in valuation, classification, taxes, penalty and interest on property taxes.

**Assessment Date:** Statutory date on which the County Assessor determines market value and classification.

**Classification Error:** An error in application of the statutory description for calculation of values and tax according to type and use of property.

**Clerical Error:** An error made by the County, municipality or other taxing authority performing clerical duties which causes erroneous classification, erroneous valuation, or late payment of tax.

**Current Tax Year:** Year in which property taxes are payable.

**Disaster Abatement (Local Option):** A reduction of taxes on property that has been unintentionally damaged due to a disaster that renders the property uninhabitable or unusable and the damage is at least fifty percent of the structure value.

**Hardship:** A tragedy or casualty suffered by the taxpayer, such as death, extreme or extended illness, accident, fire or other hardship that is documented to the County Assessor, which results in erroneous classification, erroneous valuation, or late payment of tax. Hardship does not apply to business entities unless documentation is presented that demonstrates that no other persons, other than the applicant are involved in or have responsibility for property tax matters. Financial hardship alone does not fall within this definition.

**Penalty/Interest/Cost:** The dollar amount specified by Minnesota law that is over and above the originally calculated tax, paid by the taxpayer for which an abatement is sought.

### Delegation of Authority

The County Assessor will consider all market value abatement requests for approval.

The County Assessor has the authority to classify and value approved abatements consistent with comparable properties.

The County Auditor will determine the tax due based upon the County Assessor recommended classification and value.

No abatement will be granted without the approval of the County Assessor, County Auditor and the County Board, any one of whom has the authority to deny the abatement. In the case of abatement of cost, penalty and interest, only County Auditor/Treasurer and County Board approval is required.

The County Board delegates its authority to approve disaster abatements to the County Assessor. The Assessor applies the standards set forth in Minn. Stat. 273.123

DRAFT