



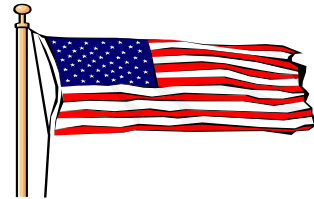
Kanabec County Board of Commissioners

Regular Meeting Agenda The Meeting of May 16, 2023

- Due to COVID-19 safety protocol, this meeting will be in-person and via WebEx (video/phone conference)
- The public may join the meeting via WebEx or in-person at the meeting room.
- If attending the meeting in-person, the total number of persons (including commissioners) may be limited and social distancing/safety protocol may be in effect.

To be held via WebEx telephone call or video meeting:

Telephone call-in number for public access: 1-408-418-9388
Access Code: 2482 406 9089



Video Meeting link:

<https://kanabeccounty.webex.com/kanabeccounty/j.php?MTID=mc0aa98cc23b045206348841d3ddf2060>

Meeting number: 2482 406 9089

Password: Kx33YK9dK8m (59339593 from video systems)

To be held at: **Kanabec County Courthouse
Boardroom #164
317 Maple Avenue East
Mora, MN 55051**

Please use the Maple Ave entrance and parking Lot.

Scheduled Appointments: **Times are approximate and time allotted to each subject will vary. Appointment times may be changed at the discretion of the board.**

The audience is invited to join the board in pledging allegiance:

*I pledge allegiance to the flag
of the United States of America,
and to the Republic for which it stands:
one nation under God, indivisible
with Liberty and Justice for all*

9:00am a. Call to Order
 b. Pledge of Allegiance
 c. Agenda approval

9:02am Public Comment Telephone call-in number for public access: 1-408-418-9388
 Access Code: 2482 406 9089

9:20am Recess County Board to a time immediately following the FSB.
 Family Services Board

9:35am Employee Service Recognition- Anita Anderson, Eligibility Worker 35 years

9:40am Leota Lind, CEO and Scott Schufman, CFO- South County Health Alliance Update
 a. 2022 YE Financials, Scott Schufman CFO
 b. 2023-2025 Strategic Plan, Leota Lind, CEO
 c. Legislative Update, Leota Lind, CEO

10:10am *Recess County Board to a time immediately following the public hearing.*

Public Hearing- Impassable Road Petition

Public Comment Telephone call-in number for public access: 1-408-418-9388

Access Code: 2482 406 9089

11:30am Chad Gramentz, Public Works

11:50am Consider Resolution to Adopt the Snake River Comprehensive Watershed
Management Plan

12:05pm Tina Von Eschen, Assessor-

- a. 2023 Assessment Summary and Preparation for County Board of Appeals &
Equalization
- b. Discuss Expansion of Assessor Clerk II Duties and Hours

12:20pm Lucas Athey, Probation Director- Department Update

Other business to be conducted as time is available:

1. Minutes- May 2, 2023
2. Paid Bills
3. Regular Bills
 - a. Revenue Fund
 - b. Road & Bridge
4. Request Approval of the 2023-2024 Collective Bargaining Agreement with the Local 363
5. Request Approval of Revised Animal Control Agreement
6. Future Agenda Items
7. Discuss any other matters that may come before the County Board

ADJOURN

Kanabec County Family Services

905 East Forest Avenue, Suite 150
Mora, MN 55051
Phone: 320-679-6350
Fax: 320-679-6351

Kanabec County Family Services Board

Agenda

May 16, 2023

9:20 a.m.

- 1. Agenda Approval** **Pg. 1**
- 2. Presentation: Tim Dahlberg – Resuming Minnesota Health Care Program Renewals**
- Providing an overview of the resumption of health care program renewals which begins with the July 2023 renewal cohort
- 3. Director’s Report** **Pg. 2**
 - Staffing –
 - Cash Assistance and SNAP Timeliness Measures
 - See attached report **Pg. 3-11**
 - Medical Assistance Appropriation
 - See attached letter from DHS **Pg. 12**
 - See attached Medical Assistance Enrollment Counts by County **Pg. 13-14**
 - Agreement to Provide Homeless Services
 - Ongoing Number of Children in Placement
- 4. 1st Quarter 2023 Report**
-See attached report **Pg. 15-33**
- 5. Family Service Fund Report**
-See attached report **Pg. 34**
- 6. Financial Report**
-See attached report **Pg. 35-36**
- 7. Abstract Approval**
-See attached abstract and board vendor paid list **Pg. 37-39**
- 8. Other Business**
- 9. Adjourn**

Family Service Director's Report

May 2023

Staffing

We are in the process of back filling an Office Support and Social Worker positions that are open due to staff moving into the new positions in the Community support unit.

Cash Assistance and SNAP Timeliness Measures Report

Included in your packet is the performance report for 2022. The agency exceeded the level of performance in both areas and had better outcomes than the state or region. This is a testimony to the dedicated and seasoned staff we have in our eligibility unit. The agency is doing well in many areas; our staff and administration are committed to continue to improve our services.

- See attached Cash Assistance and SNAP Timeliness Measures

Medical Assistance Appropriation

In your packet is the limited information we have on additional funds we will be getting after July 1 of this year. This is one time funding to be used in the area of MA renewals in our eligibility unit. We are starting to look at a plan for the use of these funds and will bring it to you in the near future. Kanabec County Family Services will be receiving \$126,121.

- See attached letter from DHS
- Medical Assistance Enrollment Counts by County

Agreement to Provide Homeless Services

The State has allocated money to the Counties for homeless youth Pre-K to 12th grade. As discussed earlier we joined in an RFP with Isanti, Pine and Chisago counties. As a result the Directors agreed Lakes and Pines would be in the best position to assist in this project. They currently operate many homeless projects that can be leveraged to assist families longer term. At this point we are in the stage of working out details and an agreement on the program's operation and implementation. Kanabec County has been asked to host the lead contract. Once drafted with the region and Lakes and Pines I will have the agreement reviewed by the County Attorney and bring to the board in June.

Ongoing Update on Number of Children in Placement

Last month we had 25 children in our care in out of home placements. We have 26 children in care this month compared to 21 last year for the same month.

Kanabec County Performance Report

Cash Assistance and SNAP Timeliness Measures April 2023

Reporting Period:
Jan. 1, 2022 – Dec. 31, 2022



For more information contact:
Minnesota Department of Human Services
Human Services Performance Management System
DHS.HSPM@state.mn.us | (651) 431-5780

About the Cash Assistance and SNAP Timeliness Performance Report

Report Overview

This report for the Human Services Performance Management system (referred to as the Performance Management system) compares county performance to the thresholds established for the system. A threshold is defined as the minimum level of acceptable performance, below which counties will need to complete a Performance Improvement Plan (PIP) as part of the remedies process defined in statute. For counties below the threshold, an official PIP notification—with instructions for accessing PIP forms, PIP completion directions, and available technical assistance—will be provided with the report.

This report contains data on both the Expedited Supplemental Nutrition Assistance Program (SNAP) measure and the cash assistance and SNAP application timeliness measure including:

- The county's Jan. 1, 2022 – Dec. 31, 2022 performance
- Performance data trends for recent years
- A performance comparison to other counties in the same Minnesota Association of County Social Services Administrators (MACSSA) region

Supplemental information about the Performance Management system can be found on CountyLink, www.dhs.state.mn.us/HSPM, including:

- A description of how performance is assessed for counties with 20 or fewer people or events in a measure
- A description of how race and ethnicity data are reported
- Information about the Performance Management system's history, outcomes, mission, vision, and Council

Expedited SNAP- Threshold Suspension

For many counties, the large increase in the number of applications for food and cash assistance during the COVID-19 pandemic continued to effect county operations. Additionally, people have increasingly turned to more convenient online methods of seeking assistance, such as MNbenefits, further increasing the volume of applications. The increased application volume compounded by workforce shortages and learning to work with a new system have caused a backlog for some counties making it difficult to approve and issue expedited SNAP benefits within one day.

Due to the unforeseen increase in applications, workforce challenges and transition to a new application system, preparing PIPs may not be a valuable way for counties to approach improving performance. By suspending the threshold, no PIPs will be issued for this measure. This will give counties an opportunity to continue in-progress efforts to address the backlog and adjust to the increased application counts. It will also give DHS an opportunity to make system improvements within the MNbenefits application and with other processes to better meet applicant needs and support efficiencies for counties' and Tribal Nations' application processing workflows.

Learn more:

https://www.dhs.state.mn.us/main/idcplg?IdcService=GET_FILE&RevisionSelectionMethod=LatestReleased&Rendition=Primary&allowInter-rupt=1&noSaveAs=1&dDocName=mndhs-062608

Small Numbers Policy

The policy for assessing performance in counties with small numbers was updated and a policy update bulletin issued in 2022:
https://www.dhs.state.mn.us/main/idcplg?IdcService=GET_FILE&RevisionSelectionMethod=LatestReleased&Rendition=Primary&allowInter-rupt=1&noSaveAs=1&dDocName=dhs-337635

The policy overview below reflects the current assessment method.

- If a county has a denominator of 20 or fewer and is meeting the threshold for a measure, the county is performing to expectations and no further assessment will take place.
- If a county has no people in a measure, it will be considered to be meeting the threshold.
- If a county has a denominator of 20 or fewer and is not meeting the threshold for a measure, performance will be reviewed across two years of data. Two years below the performance threshold for any one measure will trigger the PIP process.
- Measures using a regression threshold model, such as the Self-Support Index, will not be subject to the small numbers policy. The reason for this is that the regression models account for a variety of factors outside of county control, including caseload size.

About the Performance Data by Race and Ethnicity

Overview of Performance Data by Race and Ethnicity

This report provides performance data for counties grouped by race and ethnicity where there were 30 or more people of a group included in the denominator. The data is that of the case applicant; other household members may have a different race and/or ethnicity that is not reported here.

Hispanic or Latino ethnicity is reported separately from race. People are counted once by Hispanic ethnicity and again with their reported race so groups added together exceed the total number of applications.

MAXIS data includes immigrant subgroups, but this report does not include these metrics. Instead, the major racial and ethnic groups are included to reduce the occurrence of small number exclusions. More detailed data about performance by immigrant subgroups may be available upon request. If you would like to request a more detailed report on your county's performance by race and ethnicity, please submit a request to DHS.HSPM@state.mn.us.

Purpose

The racial and ethnic data is included in this report for informational and planning purposes. We encourage you to review this data to identify opportunities for improvement. As the Performance Management reports evolve, we intend to add additional demographic data to help counties better understand their performance and improve outcomes for all Minnesotans. The racial and ethnic group data included in this report does not give a complete picture of county performance, the communities being served, nor systemic inequities. The Performance Management system is not currently using this data to assess a county's need for PIPs.

No Data Available

Counties with low numbers (fewer than 30) for all but one racial and ethnic group do not have a graph of performance for these groups available in this report.

Economic Supports

- Economic Supports training: <https://mn.gov/dhs/partners-and-providers/training-conferences/economic-supports-cash-food/>
- Economic Supports news, initiatives, and reports: <https://mn.gov/dhs/partners-and-providers/news-initiatives-reports-workgroups/economic-supports-cash-food/>
- Economic Supports policies and procedures: <https://mn.gov/dhs/partners-and-providers/policies-procedures/economic-supports-cash-food/>

SNAP

- Supplemental Nutrition Assistance Program (SNAP) Resources: <https://www.dhssir.cty.dhs.state.mn.us/MAXIS/Pages/SNAP-Resource-Page.aspx>

Contacts

- **Lori Bona**, Minnesota's SNAP payment accuracy coordinator, 651-431-3950, lori.bona@state.mn.us
- **Melissa Miller**, SNAP quality assurance specialist, 651-431-4538, Melissa.Miller@state.mn.us
- **Kinini Jegeno**, Webi (web intelligence) coordinator, 651-431-3979, kinini.jegeno@state.mn.us
- **Erika Martin**, research and operations manager, Economic Assistance and Employment Supports Division, 651-431-3978, erika.martin@state.mn.us

Percent of SNAP and Cash Assistance Applications Processed Timely

What is this measure?

This measure looks at the difference between the application date and the date of the first issuance made for each program approved on the application. The included programs are regular SNAP, Minnesota Family Investment Program, Diversionary Work Program, Refugee Cash Assistance, Minnesota Supplemental Aid, General Assistance, and Group Residential Housing. Applications made the day before a weekend or state-recognized holiday take into account the non-working days. Denials are not included.

Why is this measure important?

Cash and food assistance are a way to help people meet their basic needs. Timely processing of applications is one measure of how well counties are able to help people meet their basic needs.

What affects performance on this measure?

- Service factors that may influence this measure include the complexity of program rules and eligibility requirements, agency case management models, aging technology and systems that are not integrated (MAXIS, MMIS, etc.), the quality and timeliness of information sharing between service areas, such as employment services, child care assistance, child support and child welfare services, location of offices and number of offices
- Staff factors that may influence this measure include staff training, the number of staff, agency culture, staffing structure, availability of translators, and staff to participant ratios
- Participant factors that may influence this measure include literacy levels, availability to participate in an interview, access to a telephone, housing stability, ability to provide documentation, access to transportation, and complicated reporting requirements
- Environmental or external factors that may influence this measure include the local economy and increased applications during economic downturns

Percent of SNAP and Cash Assistance Applications Processed Timely

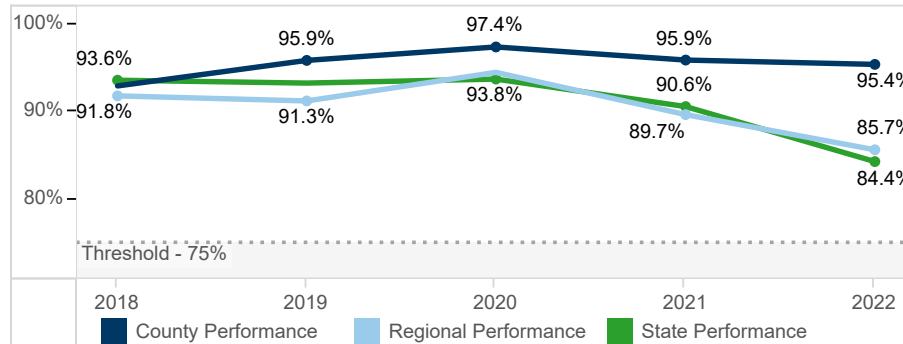
Kanabec County Performance by Year

	2018	2019	2020	2021	2022
County Performance	93.0%	95.9%	97.4%	95.9%	95.4%
Denominator	313	315	308	318	393

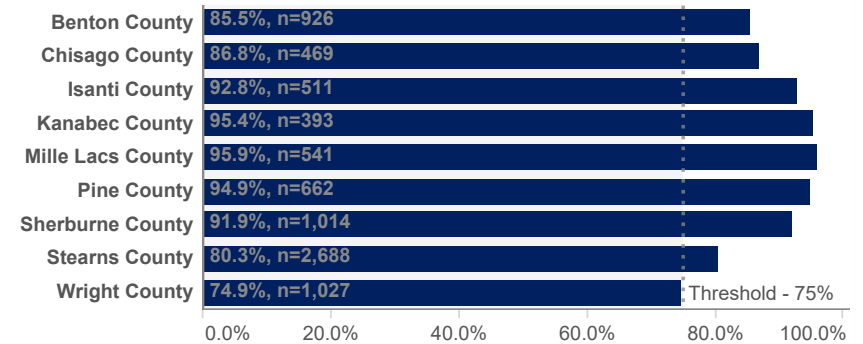
Kanabec County PIP Decision

No PIP Required - Performance is equal to or above the threshold of 75%.

County, State and Regional Performance Trends



2022 Performance for MACSAA Region 7



County Performance by Race and Ethnicity No Data Available

Counties with low numbers (fewer than 30) for all but one racial or ethnic group do not have a graph of performance by racial and ethnic group available in this report. Additional information may be available upon request, please contact DHS.HSPM@state.mn.us for additional information.

*The dotted line on each graph indicates the measure threshold of 75%.

Percent of Expedited SNAP Applications Processed within One Business Day

What is this measure?

The difference between the application date and the date the first benefit payment is issued for expedited SNAP applications. It compares total approved expedited SNAP applications in a month to those processed within one business day. Applications submitted on a Friday or the day before a state-recognized holiday are considered timely if payment was issued on the first working day following the weekend or holiday. The measure does not include denied applications.

Why is this measure important?

SNAP applicants are given expedited service when they have little to no other resources available to pay for food and, therefore, need basic safety net programs to overcome a crisis. Efficient and timely processing of these applications help ensure that people's basic need for food is met.

What affects performance on this measure?

- Service factors that may influence this measure include program complexity and changing policy, a complicated application, and challenges associated with online ApplyMN applications
- Staff factors that may influence this measure include staff training levels, staff-to-participant ratios, staff knowledge of policies, high turnover, and competition for resources between programs
- Participant factors that may influence this measure include participant completion of the mandatory interview, the number of migrant and seasonal farm workers making applications, delays due to incomplete applications, availability of advocates to assist with completing applications, and difficulty obtaining required documentation
- Environmental or external factors that may influence this measure include balancing error reduction with timeliness, emphasis on fraud that may result in conflicts between access and timeliness of service, increased applications during economic downturns, and availability of community resources such as food shelves, and natural disasters that result in increased applications

Percent of Expedited SNAP Applications Processed within One Business Day

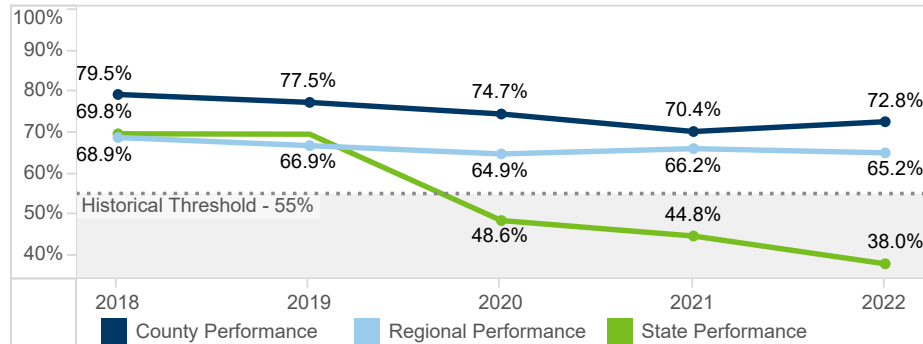
Kanabec County Performance by Year

	2018	2019	2020	2021	2022
County Performance	79.5%	77.5%	74.7%	70.4%	72.8%
Denominator	224	218	158	179	272

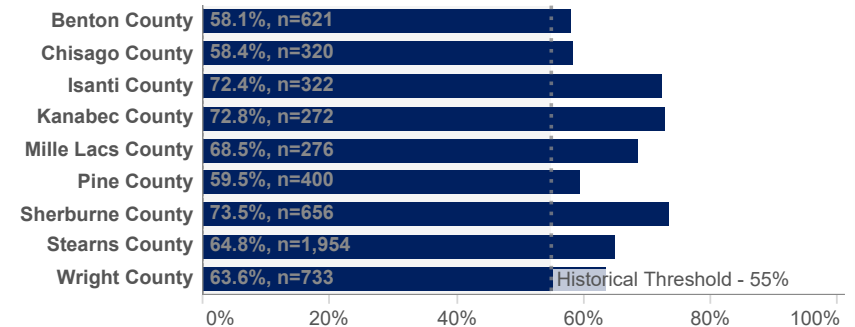
Kanabec County PIP Decision

No PIP Required – Performance is equal to or above the threshold of 55%.

County, State and Regional Performance Trends



2022 Performance for MACSSA Region 7



County Performance by Race and Ethnicity No Data Available

Counties with low numbers (fewer than 30) for all but one racial or ethnic group do not have a graph of performance by racial and ethnic group available in this report. Additional information may be available upon request, please contact DHS.HSPM@state.mn.us for additional information.

*The dotted line on each graph indicates the historical measure threshold of 55%. The threshold has been suspended, see page 2 for details.

April 24, 2023

Dear County and Tribal partners:

As you know, the Legislature and Governor recognized that counties and tribes who process Medical Assistance (MA) eligibility need additional support as renewals resume with a \$36 million appropriation dedicated to this purpose. (See [Laws of Minnesota 2023, Regular Session, Chapter 22, Section 4, Subd. 1\(e\).](#))

As directed in the law, funds will be distributed in a one-time payment in proportion to each county or Tribe's March 2023 share of statewide enrollment in Minnesota Health Care Programs other than MinnesotaCare. The attached file shows the allocations that will be made by county and to White Earth Nation, currently the only Tribe that processes MA eligibility.

These funds can only be used for expenses that support MA renewals including implementation of renewal mitigation strategies. Some examples of how funds can be used are for addressing disparities, planning activities, hiring and training staff, overtime pay, supplies, equipment, enrollee outreach and communications, printing, postage and technology.

The Department of Human Services is set to receive the funding July 1, 2023, and will then disburse it to you in the form of a one-time payment within the first two weeks of July. The funding may be used to reimburse you for expenses incurred prior to July 1 as well as for future expenses related to resuming MA renewals. There is no deadline to spend the funds.

Counties and Tribal Nations receiving these funds must keep track of their expenditures and maintain any supporting documentation. DHS will work with you to develop a user-friendly process to report on spending to ensure funds have been used according to the law. Every effort will be made to streamline reporting so staff can remain focused on the renewal process.

Some of the activities identified above and their associated costs are also eligible for federal Medicaid reimbursement through our Income Maintenance Random Moment Time Study (IMRMS). [Find more information about this time study at CountyLink.](#)

We appreciate your partnership and the efforts of your county or tribal staff in this important work for enrollees whose coverage is so crucial to their health and well-being.

Sincerely,



Julie Marquardt
Interim Assistant Commissioner and State Medicaid Director
Health Care Administration
Minnesota Department of Human Services



David Greeman
Chief Financial Officer
Minnesota Department of Human Services

Medical Assistance enrollment counts by servicing entity

March 2023

Servicing Entity	Recipients	Percentage	Amount
Aitkin	4,419	0.320%	\$115,246
Anoka	82,446	5.973%	\$2,150,154
Becker	9,973	0.722%	\$260,091
Beltrami	13,248	0.960%	\$345,502
Benton	11,262	0.816%	\$293,708
Big Stone	1,510	0.109%	\$39,380
Blue Earth	15,461	1.120%	\$403,216
Brown	5,365	0.389%	\$139,917
Carlton	8,701	0.630%	\$226,918
Carver	12,990	0.941%	\$338,773
Cass	10,786	0.781%	\$281,294
Chippewa	4,014	0.291%	\$104,683
Chisago	10,750	0.779%	\$280,355
Clay	17,682	1.281%	\$461,139
Clearwater	2,704	0.196%	\$70,519
Cook	1,243	0.090%	\$32,417
Cottonwood	3,858	0.279%	\$100,615
Crow Wing	18,039	1.307%	\$470,449
Dakota	92,394	6.693%	\$2,409,594
Dodge	3,366	0.244%	\$87,784
Douglas	7,832	0.567%	\$204,255

Servicing Entity	Recipients	Percentage	Amount
Faribault	4,186	0.303%	\$109,169
Fillmore	4,864	0.352%	\$126,851
Freeborn	5,651	0.409%	\$147,376
Goodhue	8,804	0.638%	\$229,604
Grant	12	0.001%	\$ 313
Hennepin	319,850	23.171%	\$8,341,544
Houston	3,367	0.244%	\$87,810
Hubbard	6,369	0.461%	\$166,101
Isanti	8,121	0.588%	\$211,792
Itasca	12,861	0.932%	\$335,409
Jackson	2,391	0.173%	\$62,356
Kanabec	4,836	0.350%	\$126,121
Kandiyohi	13,957	1.011%	\$363,992
Kittson	1,032	0.075%	\$26,914
Koochiching	3,179	0.230%	\$82,907
Lac qui Parle	1,728	0.125%	\$45,065
Lake	2,439	0.177%	\$63,608
Lake of the Woods	1,056	0.077%	\$27,540
Le Sueur	5,562	0.403%	\$145,054
Lincoln	1,308	0.095%	\$34,112
Lyon	7,430	0.538%	\$193,771

Servicing Entity	Recipients	Percentage	Amount
Mahnomen	2,690	0.195%	\$70,154
Marshall	1,940	0.141%	\$50,594
Martin	5,026	0.364%	\$131,076
McLeod	7,870	0.570%	\$205,246
Meeker	5,607	0.406%	\$146,228
Mille Lacs	8,722	0.632%	\$227,466
Morrison	8,843	0.641%	\$230,621
Mower	13,130	0.951%	\$342,424
Murray	2,039	0.148%	\$53,176
Nicollet	6,843	0.496%	\$178,462
Nobles	6,891	0.499%	\$179,714
Norman	1,865	0.135%	\$48,638
Olmsted	34,401	2.492%	\$897,163
Otter Tail	15,141	1.097%	\$394,870
Pennington	2,857	0.207%	\$74,509
Pine	8,639	0.626%	\$225,301
Pipestone	2,531	0.183%	\$66,007
Polk	8,995	0.652%	\$234,586
Pope	4,313	0.312%	\$112,481
Ramsey	178,656	12.942%	\$4,659,268
Red Lake	915	0.066%	\$23,863
Redwood	4,227	0.306%	\$110,238
Renville	4,145	0.300%	\$108,100
Rice	15,009	1.087%	\$391,428
Rock	2,009	0.146%	\$52,394
Roseau	3,313	0.240%	\$86,402
Scott	27,310	1.978%	\$712,232

Servicing Entity	Recipients	Percentage	Amount
Sherburne	20,745	1.503%	\$541,020
Sibley	3,644	0.264%	\$95,034
St. Louis	49,359	3.576%	\$1,287,260
Stearns	42,676	3.092%	\$1,112,971
Steele	10,698	0.775%	\$278,999
Stevens	2,068	0.150%	\$53,933
Swift	2,671	0.193%	\$69,658
Todd	5,776	0.418%	\$150,635
Traverse	1,059	0.077%	\$27,618
Wabasha	4,151	0.301%	\$108,256
Wadena	5,210	0.377%	\$135,874
Waseca	4,200	0.304%	\$109,534
Washington	43,753	3.170%	\$1,141,058
Watsonwan	2,995	0.217%	\$78,108
White Earth Nation	1,036	0.075%	\$27,018
Wilkin	1,667	0.121%	\$43,475
Winona	9,764	0.707%	\$254,641
Wright	25,410	1.841%	\$662,681
Yellow Medicine	2,537	0.184%	\$66,164
Totals	1,380,392	100.000%	36,000,000

MN DHS HRQ R&DA
Data Warehouse Request #1980

Kanabec County Family Services

1st Quarter 2023 Report

SUMMARY REPORT -FINANCIAL ASSISTANCE

Preparer: Tim Dahlberg

A. Major Highlights

- Through this quarter, we've continued to see an increase in applications and interviews. For example, the number of interviews the team has completed has been 452 for the first quarter of 2023. In comparison, within the last five years, the next highest 1st quarter interview total was 409 back in 2018. The team, including eligibility workers, case aides, and office support specialists, continues to do an excellent job managing this influx.

B. Challenges/Concerns

- DHS (Department of Human Services) is working on a plan to begin renewing eligibility for healthcare cases. During the Public Health Emergency (PHE), the need for program recipients to renew their eligibility was halted. As the timeline sits right now, we are to start renewing cases in July. This will be an adjustment for enrollees and our workers.

C. Looking Ahead

- We are up for our SNAP ME (Management Evaluation) Review in 2023. An initial orientation meeting has been completed. The categories for this review will be certification processes, program access, and expedited SNAP processing.
- We continue to monitor the planned rollout of healthcare renewals and will make adjustments to our processes as needed. We will inform the Board of any possible major adjustments.

Program Totals as of 3/31/23		
Program	Active Cases	# of Persons Active
MN Family Investment Program (MFIP)	60	149
Diversionsary Work Program (DWP)	2	6
General Assistance	84	84
MN Supplemental Assistance (MSA)	80	82
Housing Supports (Formerly GRH)	71	71
Food Support (SNAP)	918	1536
Medical Assistance and/or Medicare Savings Programs (MAXIS)	921	952
Medical Assistance (METS) *as of 4/4/23	2028	4052
MinnesotaCare (County Serviced) * as of 4/4/23	110	154

Kanabec County Family Services

1st Quarter 2023 Report

SUMMARY REPORT - CHILD SUPPORT

Preparer: Tammy Owens and Tim Dahlberg

A. Major Highlights

- The Child Support Program Self-Assessment Report for the federal fiscal year ending 9/30/22 was released. Minnesota continues to surpass the federal minimum standards in the areas of case closure, establishment, enforcement, disbursement, medical, review and adjustment, interstate, expedited process 6-month, and expedited process 12-month. We had a case pulled for medical and the findings came back correct.

B. Challenges/Concerns

- 2023 Cost of Living Adjustment (COLA): The Child Support Division (CSD) has added the 2023 Consumer Price Index (CPI) values in for this year's COLA process. Cases reviewed for a COLA will be looking at an increase between 13.6% and 15%. This means non-custodial parents will likely be seeing large increases to their monthly support obligation. So far, the largest one we've noticed is an increase of \$206.00 per month. Parties that disagree with these increases will need to motion the courts to contest the increase no later than 04/28/2023, otherwise the COLA will automatically take effect on May 1st.

C. Looking Ahead

- We are looking forward to having more up-to-date information regarding health care eligibility interface to our systems, when renewals for those programs begin. During the PHE, certain negative actions could not be taken on healthcare cases. This has caused difficulties on some child support cases where information for custodial and non-custodial parents is not current.

CHILD SUPPORT ENFORCEMENT STATISTICS					
AREA	QUARTER ENDING				Year to Date
	3/31/2023				
Caseload By Type					
Non-Public Assistance (NPA)	179				
Arrears Only	202				
Public Assistance (PA)	309				
Foster Care	2				
Spousal Maintenance Only	5				
Total	697				

Kanabec County Family Services 1st Quarter 2023 Report

Collections Report				
Total Collected	\$497,618.09			\$497,618.09
Public Asst Collections				
Current	\$212,939.96			\$212,939.96
Arrears	\$33,781.45			\$33,781.45
Spousal Maintenance				\$0.00
Total	\$246,721.41			\$246,721.41
Non-Public Asst. Collections				
Current	\$176,407.12			\$176,407.12
Arrears	\$69,439.56			\$69,439.56
Spousal Maintenance	\$5,050.00			\$5,050.00
Total	\$250,896.68			\$250,896.68
Current Support due	\$529,733.99			\$529,733.99
Current Distributed	\$394,512.08			\$394,512.08
% of Distribution of Current	74.47%			74.47%
Cases with Arrears due	392			
Cases with Arrears Distributed	174			
% of Cases w/Arrears Payment	44.39%			

Accounting Unit

Reporter: Jessica Gravich

A. Major Highlights

- All annual and quarterly reports were completed by the due dates.
- The 2023 Family Services Budget remains within expectations.
- The annual audit has begun.

Kanabec County Family Services

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B. Challenges and Concerns

- We are still tracking the IV-E Children's Residential Facility payments that are currently not reimbursed.
- We are still keeping an eye on our fund balance. It remains positive to the previous year.
- Federal and State reimbursement percentages are changing due to COVID increases starting to expire.

C. Looking Ahead

- Beginning to work on the annual audit.
- Looking at new processes for upcoming changes for the billing process.
- Budget preparation for 2024.

D. Fiscal Fraud/Collections

- Fraud and collection are moving to Financial/Child Support Unit.
- For this quarter the following amounts were collected:

Type	Amount	County Portion	Number of Cases
Fraud	\$955.56	\$334.45	6
Estate (MA)	\$43,532.41	\$10,633.10	7
Estate (GA)	\$0	\$0	0

ADMINISTRATIVE STATISTICS

AREA	1/1/2023 to 3/31/2023	4/1/2023 to 6/30/2023	7/1/2023 to 9/30/2023	10/1/2023 to 12/31/2023	Year to Date Data	2023 Approved Budget
Revenues - Income Maintenance						
State Sources	60,351				60,351	189,311
Federal Sources	257,467				257,467	1,051,043

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Other Sources	3,065				3,065	179,850
Fund Balance-Planned Use	-				-	100,000
Total	320,883	-	-	-	320,883	1,520,204

Expenditures - Income Maintenance

Public Aid	88,032				88,032	486,600
Personnel Services	316,391				316,391	1,431,120
Services & Charges	83,927				83,927	205,471
Direct Materials	2,494				2,494	17,450
Other Expenses	6				6	510
Total	490,850	-	-	-	490,850	2,141,151

Revenues - Social Services

State Sources	130,593				130,593	953,394
Federal Sources	278,885				278,885	1,166,899
Fees for Services	61,447				61,447	183,000
Other Sources	93,637				93,637	420,000
Fund Balance-Planned Use	-				-	100,000
Total	564,562	-	-	-	564,562	2,823,293

Expenditures - Social Services

Public Aid	462,426				462,426	1,580,689
Personnel Services	545,500				545,500	2,420,890
Services & Charges	63,225				63,225	225,239
Direct Materials	3,081				3,081	21,200
Other Expenses	9				9	690
Total	1,074,241	-	-	-	1,074,241	4,248,708

Revenues - IM & SS

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State Sources	190,944	-		190,944	1,142,705
Federal Sources	536,352	-		536,352	2,217,942
Fees for Services	61,447	-		61,447	183,000
Other Sources	96,702	-		96,702	599,850
Fund Balance-Planned Use				-	200,000
Total	885,445	-	-	-	885,445
Expenditures - IM & SS					
Public Aid	550,458	-		550,458	2,067,289
Personnel Services	861,890	-		861,890	3,852,010
Services & Charges	147,152	-		147,152	430,710
Direct Materials	5,575	-		5,575	38,650
Other Expenses	15			15	1,200
Total	1,565,091	-	-	-	1,565,091

Child Protection

A. Major Highlights:

- Family support team meetings continue to be an asset to connecting the agency with the community and school.
- Staff attended the MSSA (Minnesota Social Services Association) conference in Minneapolis and online, attending many new trainings and area resources.
- There has been a notable decrease in truancy and educational neglect cases compared to the previous two years during COVID.
- There has been an increase in this quarter of ongoing case management services needed for families.

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B. Trainings:

- Staff has participated in the following trainings:
- MSSA (Minnesota Social Services Association)
- TPLPC (Transfer of Permanent Legal and Physical Custody), Relative Search, CJI (Children's Justice Initiative), Permanency, Social Media and Mental Health, Northstar, Foster care
- Makayla continued to participate in CORE training in January and February.

C. Challenges/Concerns:

- Limited resources and waiting lists present a challenge to address the needs of clients.
- Chronic chemical use/abuse in the county and its exposure to children we serve.
- Ongoing challenges to court hearings as part of the 10th PICK. Virtual hearings and in person hearing scheduling confusion, long wait times for families, limited GAL advocates
- Loss of staffing in the County Attorney's office has been challenging in timely filings, court orders finding corrections and access for consults.
- Ongoing concerns for COVID exposure to social workers and the families. This has also been challenging in ensuring on going face to face connections as there continues to be outbreaks.

D. Looking Ahead:

- Two Child Protection Social workers will be transitioning to the adult unit, creating two vacancies that will need to be filled by qualified candidates.
- Looking forward to summer and upcoming camps being offered to the kids

<u>Children's Services Statistics</u>	April 2022 – June 2022	July 2022 – September 2022	October 2022 – December 2022	January 2023 – March 2023
Child Protection (CP)/Child Welfare (CW)				
CP/CW intakes				
○ Opened for assessment	28	28	16	26
○ Screened out (CP only)	66	77	50	55
• Assessments & investigations	45	46	34	34

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• Case management	42	33	25	41
• Open CHIPS court files (per child)	27	24	25	19
• Open Adoption Cases	3	5	2	2
• Completed Adoptions	0	3	0	3
Parent Support Outreach Program (PSOP)				
• PSOP intakes	0	7	6	5
• Opened for case management	0	0	0	0
Children's Mental Health (CMH)				
CMH intakes				
○ Opened for case management	11	4	6	7
○ Screened out	0	0	0	0
• Case management (per child)	51	48	51	54
❖ Out of Home Placements				
• Children's services placements	34	31	34	32
• Trial home visits	6	1	3	2
• Pre-adoptive/Pre-kinship home	7	10	7	7
• Extended foster care (Age 18-21)	0	0	0	0

Children's Mental Health

A. Major Highlights:

- Katie Vork has been learning her new position as a CMH worker
- Family support team meetings continue to be an asset to connecting the agency with the community and school.
- Two children were discharged from placement and returned home

B. Trainings:

- Staff did not attend any training this quarter

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C. Challenges/Concerns:

- Limited resources and long waiting lists for services present a challenge to address the mental health needs of clients.
- High caseloads and several placements make it difficult to keep up with necessary paperwork and monthly home visits.
- The new Families First requirements are difficult to implement into our already busy schedules
- Ongoing concerns for COVID exposure to social workers and the families. This has also been challenging in ensuring on going face to face connections as there continues to be outbreaks.

D. Looking Ahead:

- Increase in Truancy cases as the school year comes to an end

Child Foster Care Licensing/Family Connections/Permanency

A. Major Highlights:

- New position- returned from FMLA 1/3/2023.
- A lot of collaboration with many different positions and staff members.
- Primary roles
 - Licensing, recruitment, and retention of child foster care homes
 - Connecting children in the child welfare system to their history, relatives, and kin through relative search and assessment. As well as completion of social and medical history.
 - Permanency process coordinator, documentation, coordination with DHS and resource families.
- Participation in Kinship/Relative Search Collaboration meeting every other month, CFC Reform Community of Practice and Licensing Guidelines monthly, DHS Foster Care Licensing meeting monthly, Regional Foster Care meeting quarterly.

B. Trainings:

- MN Adopt Permanency Teaming.
- Strengthening Child Protection and County Jails Partnerships to Support Children with an Incarcerated Parent,
- Substance Misuse, Trauma, and the Brain: Considerations for Permanency Planning
- DHS New Licensor 101
- Interstate Compact on Placement of Children (ICPC)

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- What, When, How?, CHIPS Permanency Timelines
- SAE Best Practices
- AFCARS 101
- Child Foster Care- The Basics Plus

C. Challenges/Concerns:

- New position means building processes and procedures from the ground up or updating current processes and procedures to fit the changes in roles.
- Many new systems, statues/rules, and roles to learn and develop all at once (Enjoying the challenge and have great support from team and leadership)

D. Looking Ahead:

- Continuing to develop and work out kinks in processes and procedures for these new roles.
- Will complete DHS licensing trainings in April, May, and June.
- Priority of increasing engagement and support with current foster families.
- Working to develop a foster family recruitment plan.

Aging Services Care Coordination

Reporter: Aliina Olson and Krista Eye

A. Major Highlights:

- Completing initial assessments and reassessments with clients in their homes and getting to see them in person.
- Connecting members with the resources they need when they are at the most critical point in their lives.

B. Training Attended:

- Blue Plus Health Plan Training.
- Continued refresher training for MNChoices new roll out and MNChoices assessor training hours.

C. Challenges and Concerns:

- Among members continued concerns include isolation of older adults.
- Challenges as care coordinators include limited resources being in a rural area.
- Another challenge as care coordinators is balancing heavy caseloads that are continually growing while still devoting time to each client as they need.
- Learning the workflow of a new health plan.

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D. Trends:

- Continued growth of this case load and clients turning 65 in our county.

E. Looking Ahead:

- Implementing the new MNChoices model for our assessments and reassessments. Learning and collaborating with Blue Plus the new managed care plan.

Case Load Total- 192 New- 19

Adult Mental Health

Reporter: Cassie Dahlberg

A. Major Highlights:

- Targeted Case Management team is at one staff

B. Training Attended:

- Two staff attended MSSA's Health and Human Service Conference

C. Challenges and Concerns:

- Mental health needs continue to become more complex yet people expect quick resolution of symptoms with change in circumstances

D. Trends:

- Ongoing mental health needs paired with a lack of housing options for our community and across the state

E. Looking Ahead:

- Increased housing assistance funds allocated by MN from the record surplus is anticipated to help community members obtain and preserve their homes

Adult Protection

Reporter: Kurt Seidel

A. Major Highlights:

- MN Adult Protection Partnership continues to have quarterly meetings to enable collaboration among Adult Protection Teams in Region 7E.

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B. Training Attended:

- Evident Change/MN Structured Decision Making Intake Assessment Update 1hour.
- Region 7 Adult Protection Partnership Meeting (Quarterly).

C. Challenges and Concerns:

- Phone scams continue to be a problem especially with older adults living alone. Challenging to investigate on a vast majority of occasions.
- Self- neglect cases pose a challenge to offer help in as many cases the vulnerable adult is not willing to accept or participate in services. This in turn also creates concern for the individual and possible danger they are putting themselves in.

D. Trends:

- Increase and continual trend in self- neglect cases and cases of financial exploitation.

E. Looking Ahead:

Community Support Program

Reporter: Rhonda Bergstadt

A. Major Highlights

- The LAC (Kanabec County Local Advisory Board on Mental Health) has expressed interest in completing additional mental health outreach and education projects. Currently we are working on having a booth at Kanabec County Fair. They continue to work towards determining the message that they wish to convey to others.

B. Training Attended

- Client specific training and research is completed as needed for individual treatment requirements.
- This worker has returned to college in hopes of gaining additional structured training and knowledge

C. Challenges and Concerns

- Inflation has been a large struggle for people living on a fixed income. The increased SNAP (Food Support) program from the pandemic is no longer in place. We are working on food budgeting with most of the clients that work with this program.

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- Once again winter has extended itself past its expiration date. SAD (Seasonal Affective Disorder) has been a huge struggle for everyone, staff and clients. We continue to do things to improve moods. Support group is one way of building up everyone as they have a community there that helps them to feel comfortable.

D. Looking Ahead

- We are planning to move support group to the park again this summer. Being outside and with people they are comfortable with is a boost to everyone's mood.

E. Trends

- With the tight labor market our clientele continues to find employment in the open job market. This of course adds stressors to their lives. We have been focusing on Mindfulness and other relaxation skills. This allows people to practice these skills when they are able and to utilize these skills when anxious.

Disability Services Case Management **DD, CADI, CAC, BI Waivers and Rule 185 Case Management**

Reporter: Kurt Seidel, Kelly Mitchell, Chelsey Bottelson

A. Major Highlights

- Anticipating MNChoices 2.0 roll out.
- Increase in caseloads.

B. Training Attended:

- One CADI case manager completed the MSSA training conference in March 2023. Staff have attended various online and in-person trainings. Staff have new MNChoices 2.0 training to complete in upcoming quarter.

C. Challenges and Concerns:

- Housing continues to be quite difficult to locate.
- We continue to have a lack of direct care staff which puts clients at a disadvantage and at a higher risk of neglect.
- Child placement options are extremely hard to find. Numerous Kanabec children on waitlists or being denied from corporate foster care.
- Increase in caseloads. There has been a big increase in transfers and new referrals.
- Continued lack of staffing in Community Residential Settings; some closing due to no staffing.
- Lack of in-home providers for behavioral challenges.
- Transportation continues to be a challenge for the individuals in our area. This is a big barrier for our individuals who are seeking employment.

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- Continues to be long wait lists for day programs. Staffing continues to be an issue for this service.
- Parent's ability to do PCA for their minor children will be ending. Increase need in CDCS or waiver changes.

D. Trends:

- Rental costs continue to rise, making income based housing necessary with a majority of our population who are looking for an apartment or house to rent
- Continued Increase in Environmental Accessibility Adaptation referrals
- Seeing an increase for exception rates for services for In-home supports due to higher need clients.
- Seeing an increased need in psychiatric residential treatment placements in children. Lack of beds available in the state.
- Increase in hospitalizations of children.
- Increase in high needs cases.
- Continued to see lack of PCA and in-home supports workers.
- More cases of children with complex needs, such as severe behavioral issues. This impacts client placement options.

E. Looking Ahead:

- Preparation for MNChoices 2.0
- New CADI case manager and staff anticipated.

MNChoices Assessment

Reporter: Ashlee Lovaas, Danielle Linkert

A. Major Highlights:

- Continue to see an increase in the number of assessments being requested. Implemented a prioritization guide, which has resulted in a waiting list. Anticipate adding another assessor to the team, which will help with the volume of assessments.

B. Training Attended:

- Preparing for MNChoices 2.0 launch

C. Challenges and Concerns:

- Continued issues with system updates

D. Trends:

- Continue to see an increase in the complexity of individuals we serve.

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E. Looking Ahead:

- Preparing for MNChoices 2.0

Licensing

Reporters: Tonya Burk, Danielle Linkert, Ashlee Lovaas

A. Major Highlights

	Family Child Care	Adult Foster Care
New Licenses	0	1
Relicensings	1	3
Off Year Visits	6	
Change of Premise	0	0
Pending Applications	0	0
Correction Orders	1	0
Negative Actions	0	0
Extensions	0	0
Investigations	0	1
Closed Licenses	0	0
Orientation provided for (number of persons)	3	
Total Number of Providers in Kanabec County	25	8 AFC 13 CRS

B. Training Attended

- Monthly Licensor Call in Webex (FCC) –Danielle
- Monthly ELICI Trainings- Danielle
- FCC Roundtable Training- Danielle
- Foster Care Webinar 3/2/23-Ashlee

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C. Challenges and Concerns

- Provider reported long waiting list for 245D (for new applicants)

D. Looking Ahead

- Four interests in FCC
- Day Care Appreciation Month in May
- May is National Foster Care Month

E. Trends

- Training and shadowing with Alyssa transitioned to CFC licensor
- Licensor meetings/consults scheduled monthly
- CFC Orientation 2/21-Ashlee

Social Services Quarterly Statistics

Program Area – Community Support Services	01/01/2023 To 03/31/2023	04/01/2023 To 06/30/2023	07/01/2023 To 09/30/2023	10/01/2023 To 12/31/2023	Year To Date Data
702 Social Services					
MNChoices					
# New Assessments	20				
# Reassessments	87				
SCHA Community Well – New Enrollees					
# New Enrollees	19				
Total Members Served	192				
CADI, CAC, BI Waiver					
# clients on waiver	130				
# adults	100				

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# children	30				
# clients in residential setting	31				
# receiving employment services	24				
Additional Services					
# receiving Relocation Service Coordination	0				
# receiving Consumer Support Grant	3				
710 Licensing					
Family Child Care					
# homes active	25				
# newly licensed	0				
# relicensed	1				
Adult Foster Care/Comm Resid Setting					
# homes active	21				
# newly licensed	1				
# relicensed	3				
730 Chemical Dependency					
# Detox paid	12				

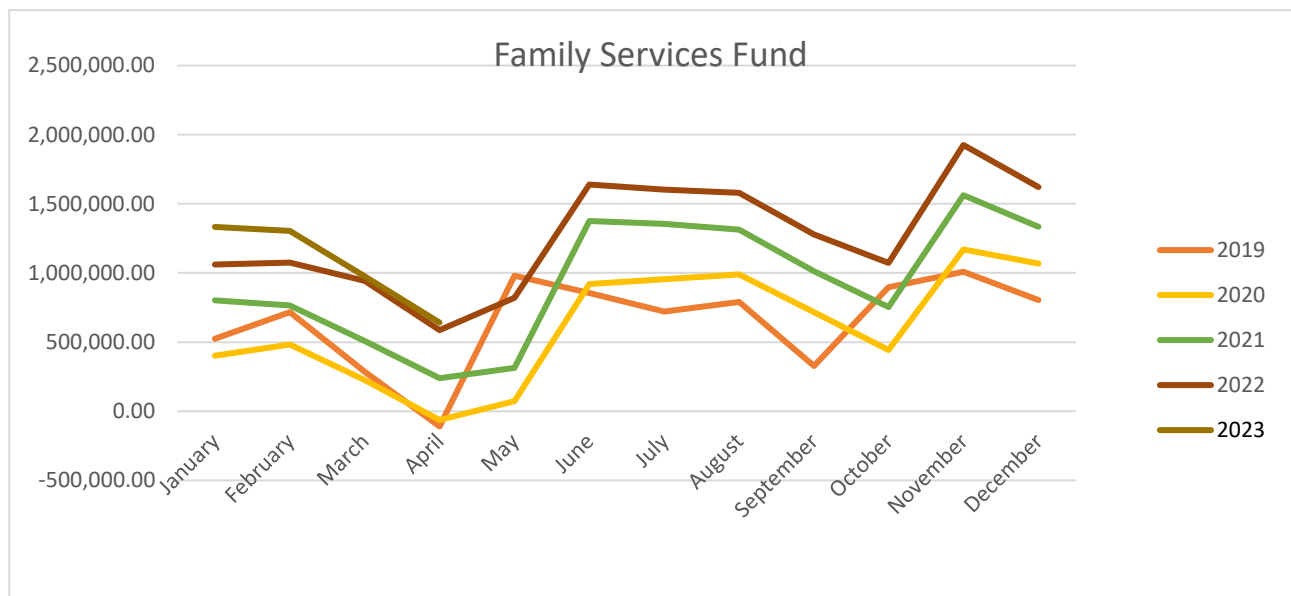
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Program Area – Community Support Services	01/01/2023 To 03/31/2023	04/01/2023 To 06/30/2023	07/01/2023 To 09/30/2023	10/01/2023 To 12/31/2023	Year To Date Data
740 Mental Health – Adults					
Residential					
# persons in CBHHS	0				
# inpatient setting	5				
# IRTS setting	2				
# in residential setting	7				
Community Supports					
# CSP clients	18				
Case Management					
# Rule 79 clients	32				
# general case management clients	5				
# Rule 79 assessments	9				
Court					
# pre-petition screenings	3				
# judicial hearings	7				
750 Developmental Disabilities					
# DD clients – adult	68				
# DD clients – child	35				

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# clients on waiver	85				
# SILS clients	5				
# clients in residential setting	26				
# clients in ICF-DD	1				
# clients in nursing home	2				
# receiving employment support	28				
# receiving Family Support Grant	0				
760 Adult Services					
# Adult Protection reports	50				
# Adult Protection cases	6				
# Court Visitor cases	0				
Overall Number of Workgroups	511				

	2019	2020	2021	2022	2023
January	523,556.70	401,131.39	802,602.99	1,060,669.83	1,332,846.30
February	715,738.74	483,781.08	764,375.81	1,074,400.99	1,303,079.82
March	285,341.21	225,078.17	507,711.89	942,838.71	976,432.91
April	-109,902.43	-63,141.11	239,129.82	586,755.76	641,596.45
May	979,247.26	73,382.15	313,993.85	820,322.23	
June	855,820.47	920,867.09	1,376,518.14	1,638,762.92	
July	721,467.48	955,700.06	1,355,779.92	1,603,064.80	
August	791,435.79	990,235.56	1,312,346.82	1,578,429.94	
September	326,963.03	716,408.79	1,012,985.41	1,277,604.14	
October	897,606.65	443,084.51	753,774.16	1,072,396.60	
November	1,008,939.34	1,170,024.75	1,562,104.61	1,925,516.68	
December	804,618.63	1,067,709.00	1,335,030.43	1,620,823.12	
Totals	7,800,832.87	7,384,261.44	11,336,353.85	15,201,585.72	4,253,955.48
Averages	650,069.41	615,355.12	944,696.15	1,266,798.81	1,063,488.87
6 month Avg.	758,505.15	890,527.11	1,222,003.56	1,512,972.55	1,300,049.21
Rolling 12 month Avg	650,069.41	615,355.12	944,696.15	1,266,798.81	1,315,906.33



Kanabec County Family Services - Board Financial Report							Through April 2023	
	Total year to date/			8.33%	16.67%	25.00%	33.33%	
Department	Budget	% of budget	Total	January	February	March	April	
Income Main. Service								
Exp	753,602.00	32.43%	244,415.03	53,804.48	53,379.65	82,336.98	54,893.92	
Rev	560,191.00	16.29%	91,280.58	9,831.56	61,657.74	9,831.56	9,959.72	
Tax	367,731.25	1.47%	5,406.53	5,406.53				
State Shared Rev			0.00					
Recoveries								
Exp	15,600.00	0.00%	0.00	0.00	0.00	0.00	0.00	
Rev	21,600.00	21.23%	4,584.78	801.00	1,599.82	1,804.68	379.28	
Tax	22,100.71	1.59%	351.21	351.21				
State Shared Rev			0.00					
Burials								
Exp	25,000.00	20.27%	5,067.75	1,336.50	0.00	0.00	3,731.25	
Rev			0.00					
Tax			0.00					
Child Support								
Exp	379,758.00	32.32%	122,728.89	27,408.09	27,284.54	39,140.48	28,895.78	
Rev	404,000.00	28.46%	114,968.52	16,364.47	64,184.46	16,245.33	18,174.26	
Tax								
MA Services								
Exp	483,900.00	26.67%	129,032.68	24,920.54	44,697.74	26,526.98	32,887.42	
Rev	452,000.00	25.18%	113,813.56	43,337.73	13,714.19	38,847.74	17,913.90	
Tax	31,513.97	3.21%	1,011.07	1,011.07				
State Shared Rev			0.00					
Child Care								
Exp	230,950.00	12.64%	29,202.95	99.00	5,154.41	10,254.82	13,694.72	
Rev	230,776.00	18.56%	42,822.83	580.00	41,873.00	396.00	-26.17	
Tax	204.64	52.01%	106.43	106.43				
State Shared Rev			0.00					
Fraud								
Exp	74,689.00	30.90%	23,079.33	5,646.39	5,662.23	5,759.23	6,011.48	
Rev	0.00		955.56	200.00	605.56	150.00	0.00	
Tax	73,669.03	1.64%	1,206.18	1,206.18				
State Shared Rev			0.00					
Adult Services								
Exp	5,500.00	0.00%	0.00	0.00	0.00	0.00	0.00	
Rev	8,839.00	30.97%	2,737.14	2,165.03	523.12	-114.13	163.12	
Tax								
Dev. Disability								
Exp	77,429.00	25.83%	20,001.32	4,411.87	5,845.33	4,620.24	5,123.88	
Rev	57,015.00	16.09%	9,176.00	0.00	9,176.00	0.00	0.00	
Tax	20,054.35	1.88%	376.05	376.05				
State Shared Rev			0.00					

Mental Health								
Exp	1,225,163.00	40.62%	497,645.11	132,192.61	109,156.01	142,841.86	113,454.63	
Rev	797,301.00	23.73%	189,174.01	32,971.07	34,781.02	94,880.65	26,541.27	
Tax	421,550.57	1.71%	7,222.92	7,222.92				
State Shared Rev			0.00					
Chemical Dependency								
Exp	46,000.00	30.50%	14,030.72	-17.19	2,460.62	8,840.08	2,747.21	
Rev	20,000.00	19.74%	3,948.93	583.88	1,915.57	1,449.48	0.00	
Tax	25,579.53	3.95%	1,011.07	1,011.07				
State Shared Rev			0.00					
Child Services								
Exp	560,639.00	40.75%	228,479.34	59,596.08	57,996.44	68,037.79	42,849.03	
Rev	276,235.00	36.87%	101,839.83	14,355.49	55,512.00	16,604.05	15,368.29	
Tax	280,146.96	1.15%	3,214.13	3,214.13				
State Shared Rev			0.00					
Social Services								
Exp	1,390,604.00	28.39%	394,757.68	100,568.86	94,259.80	101,854.12	98,074.90	
Rev	1,267,977.00	23.71%	300,667.59	49,067.73	131,825.55	59,573.60	60,200.71	
Tax	120,735.36	2.29%	2,760.03	2,760.03				
State Shared Rev			0.00					
Income Main. Admin								
Exp	96,111.00	30.04%	28,871.24	7,188.53	7,370.08	7,156.32	7,156.31	
Rev	46,300.00	24.43%	11,309.97	1,095.72	8,009.23	1,095.72	1,109.30	
Tax	49,112.68	1.49%	730.81	730.81				
State Shared Rev			0.00					
Social Services Admin.								
Exp	264,091.00	31.36%	82,814.83	19,869.02	20,070.97	20,176.38	22,698.46	
Rev	65,000.00	25.30%	16,443.00	0.00	16,443.00	0.00	0.00	
Tax	196,041.48	1.47%	2,877.11	2,877.11				
State Shared Rev			0.00					
FS Admin								
Exp	760,823.00	30.67%	233,315.07	61,454.46	62,182.25	53,546.23	56,132.13	
Rev	136,263.00	25.86%	35,237.45	3,672.72	24,161.03	3,672.72	3,730.98	
Tax	437,921.47	2.10%	9,202.48	9,202.48				
State Shared Rev			0.00					
Agency Totals								
Exp	6,389,859.00	32.14%	2,053,441.94	498,479.24	495,520.07	571,091.51	488,351.12	
Rev	4,343,497.00	23.92%	1,038,959.75	175,026.40	465,981.29	244,437.40	153,514.66	
Tax	2,046,362.00	1.73%	35,476.02	35,476.02	0.00	0.00		
State Shared Rev			0.00					
Total Revenue	6,389,859.00	16.81%	1,074,435.77	210,502.42	465,981.29	244,437.40	153,514.66	

Board Approval Report

SSIS pymt. batch #: 152417000

Paid Cnty Vendor				Total Payments	Total Amount
Braham Public Schools, 000000817				1	371.39
Svc Description	Svc Code	Payments	Amount		
Transportation	116	1	371.39		
Card Services, 000011484				1	114.25
Svc Description	Svc Code	Payments	Amount		
Community Support Services	434	1	114.25		
Central Minnesota Jobs & Training, 000015800				2	15,729.67
Svc Description	Svc Code	Payments	Amount		
Statewide MFIP Employment Services	237	2	15,729.67		
DHS, 000011849				1	99.00
Svc Description	Svc Code	Payments	Amount		
Other Child Care	214	1	99.00		
DHS STATE OPERATED SERVICES, 000011816				7	12,207.00
Svc Description	Svc Code	Payments	Amount		
State-Operated Inpatient	472	7	12,207.00		
EAST CENTRAL REG. JUVENILE CTR., 000012085				2	17,995.00
Svc Description	Svc Code	Payments	Amount		
Correctional Facilities	185	2	17,995.00		
Families in Transition Services Inc., 000012296				1	180.00
Svc Description	Svc Code	Payments	Amount		
Family-Based Counseling Services	162	1	180.00		
Ignaszewski/Karissa, 000012959				2	12,645.40
Svc Description	Svc Code	Payments	Amount		
Adult Outpatient Psychotherapy	452	2	12,645.40		
Jessica Stokes Inc., 000016761				2	9,140.00
Svc Description	Svc Code	Payments	Amount		
Adult Outpatient Psychotherapy	452	2	9,140.00		
Kanabec County AT ACH_VISA, 000001318				1	28.94
Svc Description	Svc Code	Payments	Amount		
Licensing and Resource Development	198	1	28.94		
Kanabec County Auditor-Treas, 000013260				1	72.15
Svc Description	Svc Code	Payments	Amount		
Adult Outpatient Psychotherapy	452	1	72.15		
Kanabec County Community Health, 000013263				1	9,522.33
Svc Description	Svc Code	Payments	Amount		
Adult Outpatient Psychotherapy	452	1	9,522.33		
Little Sand Group Homes, 000013715				1	9,979.20
Svc Description	Svc Code	Payments	Amount		
Children's Group Residential Care	183	1	9,979.20		
Nexus-Gerard Family Healing , LLC, 000012394				2	25,132.00
Svc Description	Svc Code	Payments	Amount		
Children's Residential Treatment	483	2	25,132.00		
Nexus-Mille Lacs Family Healing, 000014598				1	15,738.00
Svc Description	Svc Code	Payments	Amount		
Children's Residential Treatment	483	1	15,738.00		
Options Residential, 000015334				1	1,422.30

Board Approval Report

Paid Cnty Vendor				Total Payments	Total Amount
Svc Description	Svc Code	Payments	Amount		
Child Family Foster Care	181	1	1,422.30		
PHASE, Inc., 000015579				2	1,270.08
Svc Description	Svc Code	Payments	Amount		
Day Training and Habilitation	566	1	855.36		
Transportation	516	1	414.72		
Pinehaven Youth & Fam SVCS Inc, 000015643				1	5,280.00
Svc Description	Svc Code	Payments	Amount		
Children's Group Residential Care	183	1	5,280.00		
Premier Biotech Inc, 000015777				2	353.97
Svc Description	Svc Code	Payments	Amount		
Health-Related Services	118	2	353.97		
Premier Biotech Labs, LLC, 000015779				1	284.70
Svc Description	Svc Code	Payments	Amount		
Health-Related Services	118	1	284.70		
Procentive.com LLC, 000010757				1	350.78
Svc Description	Svc Code	Payments	Amount		
Adult Outpatient Psychotherapy	452	1	350.78		
Residential Services of NE MN Inc., 000016246				2	1,405.50
Svc Description	Svc Code	Payments	Amount		
Children's Residential Treatment	483	1	829.50		
Semi-Independent Living Services (SILS)	534	1	576.00		
Richardson MD/Paul T, 000016136				2	4,445.00
Svc Description	Svc Code	Payments	Amount		
Adult Outpatient Psychotherapy	452	2	4,445.00		
Volunteers Of America of MN, 000017460				4	2,628.00
Svc Description	Svc Code	Payments	Amount		
Semi-Independent Living Services (SILS)	534	4	2,628.00		
Report Totals:				42	146,394.66

I hereby certify that the above amounts have been approved and allowed by the county Welfare Board for payment to the claimant as in each instance stated that said county Welfare Board authorizes and instructs the county Auditor and county Treasurer of said county to pay the same.

Signature

Title

Date

MAY 2023 BOARD REPORT			
Vendor Name	Amount		
Jen Anderson (CP Travel)	\$ 421.17		
Rhonda Bergstadt (Adult Mental Health Travel)	\$ 418.55		
Chelsey Bottelson (DD Travel)	\$ 164.54		
Cassandra Dahlberg (MH Travel)	\$ 150.65		
DHS	\$ 22,046.36		
Leah Hjort (CP Travel)	\$ 237.64		
Linda Hosley (Children's Mental Health Travel)	\$ 552.17		
Innovative Office Solutions (Office Supplies)	\$ 627.08		
Makayla Johnson (Child Protection Travel)	\$ 259.38		
Kanabec County Attorney	\$ 4,457.70		
Kanabec County Aud Treasurer	\$ 12,624.31		
Kanabec County Aud Treas/Car Pool	\$ 369.65		
Kanabec County Community Health	\$ 6,033.23		
Kanabec County Family Services (Petty Cash)	\$ 66.13		
Kanabec County Recorder's Office	\$ 52.00		
Patricia Kruse (Fiscal Travel)	\$ 31.44		
Kari Lindstrom (Child Protection Travel)	\$ 718.64		
Ashlee Lovaas (DD Travel)	\$ 60.26		
Metro Legal Services, Inc (Child Support Paperwork)	\$ 63.00		
Kelly Mitchell (DD Travel)	\$ 300.65		
Kristen Struss (SSAdmin Travel)	\$ 117.90		
Timber Trails Public Transit	\$ 5,119.44		
Katie Vork (Children's Mental Health Travel)	\$ 129.69		
TOTAL IFS DOLLARS	\$ 55,021.58	33	Total IFS Vendors
TOTAL SSIS DOLLARS	\$ 146,394.66	23	Total SSIS Vendors
Total	\$ 201,416.24		
Cost Effective Health Insurance & Medicare Part B Reimbursements	\$ 18,916.93	56	Ins. Reimb.Vendors
MA Medical Mileage	\$ 1,616.30	8	Med Mileage Vendors
Grand Total	\$ 221,949.47		
		120	Total Vendors

9:35am Appointment

May 16, 2023

REQUEST FOR BOARD ACTION

a. Subject: Employee Service Recognition	b. Origination: Coordinator's Office
c. Estimated time: 5 minutes	d. Presenter(s): Rick Mattson, Board Chair

e. Board action requested:

- Recognition of 35 Years of Employee Service – Anita Anderson, Eligibility Worker

f. Background:

Supporting Documents: None ☒ Attached:

Date received in County Coordinators Office:

Coordinators Comments:

9:40am Appointment

May 16, 2023

REQUEST FOR BOARD ACTION

a. Subject: South Country Health Alliance Update	b. Origination: South Country Health Alliance
c. Estimated time: 30 minutes	d. Presenter(s): Leota Lind, CEO and Scott Schufman, CFO

e. Board action requested:

Information only

f. Background:

Supporting Documents: None **Attached:** ☒

Date received in County Coordinators Office: 5/9/23- presentation
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Coordinators Comments:

MEMBER COUNTY BOARD 2023 REPORT

Leota Lind, CEO
Scott Schufman, CFO



2022 Year-end Financial Results





2022 Year-End Audit

CliftonLarsonAllen (CLA) completed their financial audit of South Country for 2022:

- No difficulties encountered in performing the audit.
- No misstatements.
- No audit adjustments.
- Opinion - Statutory financial statements present fairly, in all material respects, the admitted assets, liabilities, and surplus of South Country Health Alliance, and the results of its operations and its cash flows, on the basis of the financial reporting provisions of the Department of Health of the State of Minnesota.





2022 Results

South Country finished 2022 at a net income of \$17.6M versus a budget of \$3.8M and compared to net income of \$3.8M in 2021.

Highlights included:

- Lower than anticipated medical claims costs for all lines.
- All lines of business, except for Minnesota Care and AbilityCare, were profitable.
- Earned additional Medicare frailty factor revenue of \$1.7M (for SeniorCare Complete).
- Includes a \$3.3 million provision for Federal Minimum Loss Ratio (MLR) amounts payable for the PMAP, MSC+, SingleCare (SNBC), and SharedCare (SNBC) lines of business.
- Overall loss ratio of 87.0% versus budget of 91.3% and prior year of 90.5%.
- Administrative expense to revenue ratio of 7.0% versus a budget of 7.3% and compared to 7.9% in 2021.
- Risk-Based Capital ratio at 451%.

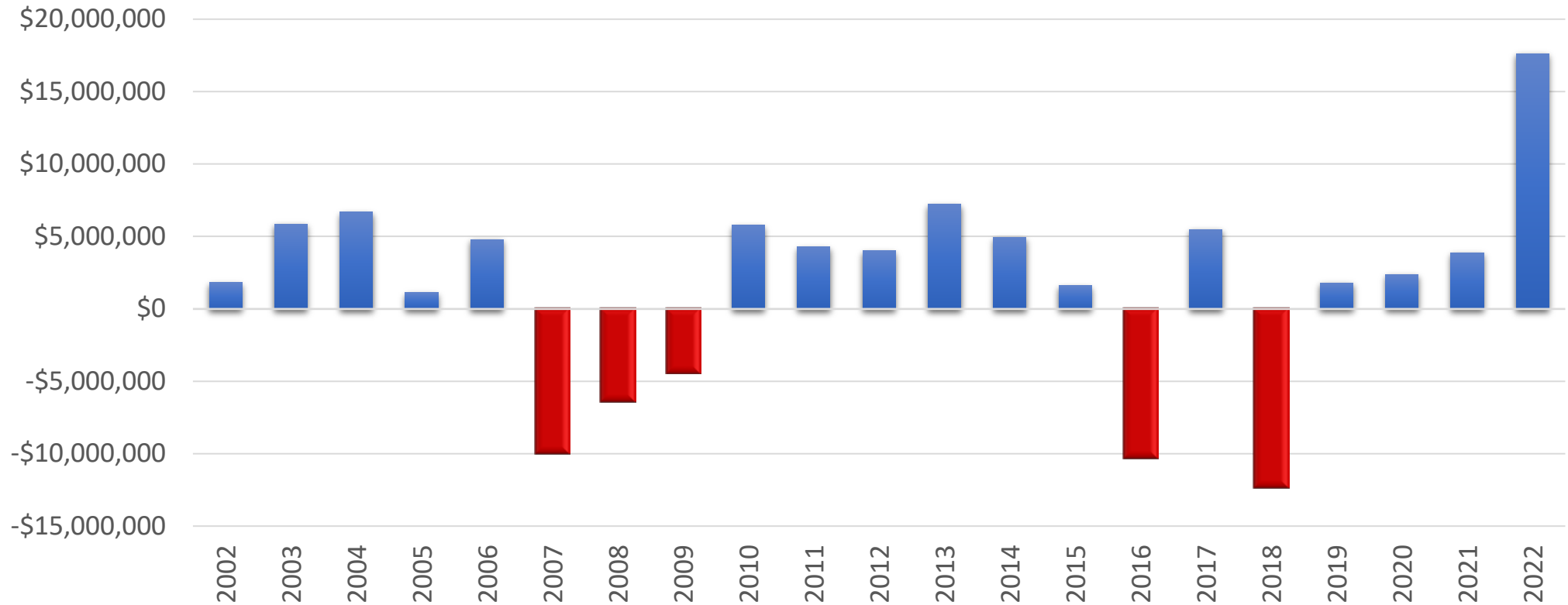
Financial Results

Statement of Net
Income (for twelve
months ending
December 31, 2022)

	December 2022 Actual	December 2022 Budget	Favorable/ (Unfavorable)	December 2021 Actual	Favorable/ (Unfavorable)
TOTAL REVENUES*	\$ 277,611,362	\$ 277,106,526	504,836	245,647,193	31,964,168
TOTAL PROGRAM EXPENSES	241,494,502	252,947,986	11,453,484	222,196,915	(19,297,587)
LOSS RATIO	87.0%	91.3%	4.3%	90.5%	3.5%
<u>ADMINISTRATIVE EXPENSES</u>					
EMPLOYEE RELATED	9,968,411	10,424,709	456,298	9,576,542	(391,870)
OTHER ADMIN EXPENSES	3,495,757	3,992,604	496,847	4,099,499	603,741
TPA FEES	5,774,634	5,695,385	(79,249)	5,479,717	(294,917)
CLAIMS ADJUSTMENT EXPENSES	80,968	0	(80,968)	136,126	55,158
TOTAL ADMIN EXPENSES	19,319,771	20,112,698	792,927	19,291,882	(27,889)
OPERATING INCOME	16,797,088	4,045,842	12,751,246	4,158,396	12,638,692
INTEREST EXPENSE	(211,857)	(226,842)	14,985	(294,527)	82,670
INVESTMENT INCOME	1,035,486	6,000	1,029,486	6,899	1,028,586
NET INCOME (LOSS)	\$ 17,620,716	\$ 3,825,000	13,795,716	3,870,769	13,749,948
MEMBER MONTHS	387,417	378,880	8,537	361,321	26,096
			8,537		
Admin Expense PMPM	\$49.87	\$53.08	\$3.21	\$53.39	\$3.52
Admin Expense Ratio to Revenue	7.0%	7.3%	0.3%	7.9%	0.9%
TPA Fees PMPM	\$14.91	\$15.03	\$0.12	\$15.17	\$0.26

*Revenue shown includes \$3.3M provision for Federal Medical Loss Ratio (MLR) payable to DHS/CMS.

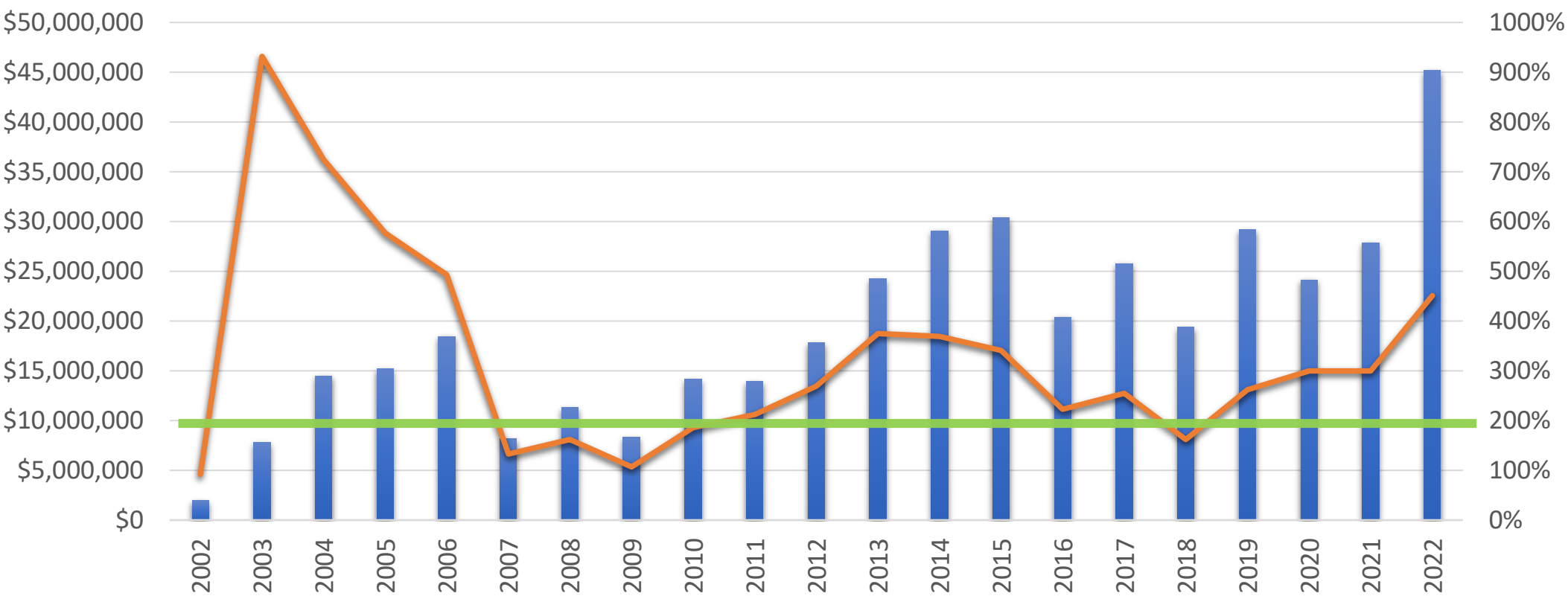
Historical Net Income (Loss)



- From 2002 to 2022, South Country has generated a net surplus in 16 of the 21 years totaling \$36 million.

Historical Capital & Surplus w/RBC

With the exception of the first full year following start-up, South Country's RBC position has been above the regulatory requirement in all but 4 years.





2022 Capital and Surplus

2022						
County	Total Member Months	Percentage of Total Member Months	12/31/21 Capital Surplus	Paid In/ Out	Net Income / Nonadmitted Asset Allocation	12/31/22 Capital Surplus
Brown	28,994	7.65%	\$ 3,263,165	\$ -	\$ 1,323,902	\$ 4,587,067
Dodge	15,652	4.13%	\$ 1,713,419	\$ -	\$ 714,690	\$ 2,428,109
Freeborn	-	0.00%	\$ -	\$ -	\$ -	\$ -
Goodhue	90,127	23.77%	\$ 5,738,205	\$ -	\$ 4,115,310	\$ 9,853,515
Kanabec	50,282	13.26%	\$ 3,476,798	\$ -	\$ 2,295,938	\$ 5,772,736
Sibley	30,910	8.15%	\$ 2,292,743	\$ -	\$ 1,411,389	\$ 3,704,132
Steele	94,925	25.04%	\$ 6,326,898	\$ -	\$ 4,334,392	\$ 10,661,290
Wabasha	18,593	4.90%	\$ 1,653,315	\$ -	\$ 848,979	\$ 2,502,294
Waseca	49,678	13.10%	\$ 3,405,245	\$ -	\$ 2,268,359	\$ 5,673,604
Cass	-	0.00%	\$ -	\$ -	\$ -	\$ -
Crow Wing	-	0.00%	\$ -	\$ -	\$ -	\$ -
Morrison	-	0.00%	\$ -	\$ -	\$ -	\$ -
Todd	-	0.00%	\$ -	\$ -	\$ -	\$ -
Wadena	-	0.00%	\$ -	\$ -	\$ -	\$ -
Totals	379,161	100.00%	\$ 27,869,788	\$ -	\$ 17,312,957	\$ 45,182,745



2023 Budget

South Country's 2023 budget calls for net income of \$3,005,000.

Key assumptions included:

- Membership decrease of 3% due to ending of the Federal Public Health Emergency.
- Revenue on PMPM basis up due to relatively moderate increases in capitation rates in MNCare, Seniors, SNBC, and Medicare lines. PMAP revenue down approximately 1% on a PMPM basis.
- Medical claims costs up on a PMPM basis due to higher utilization and increased unit cost trend assumptions in both medical and pharmacy costs.
- Member Program Investment (Delfina Pre-Natal/Post-Partum project)
- Loss ratio of 90.6% versus prior year of 87.0%.
- Administrative expense to revenue ratio of 8.5%.
 - Increase in legal fees and marketing budgets
 - Provider contract redesign project
 - System enhancements (TruCare, Disaster Recovery, Security)
 - HEDIS* (rate; chart chases)

* Developed by NCQA (Healthcare Effectiveness Data and Information Set)

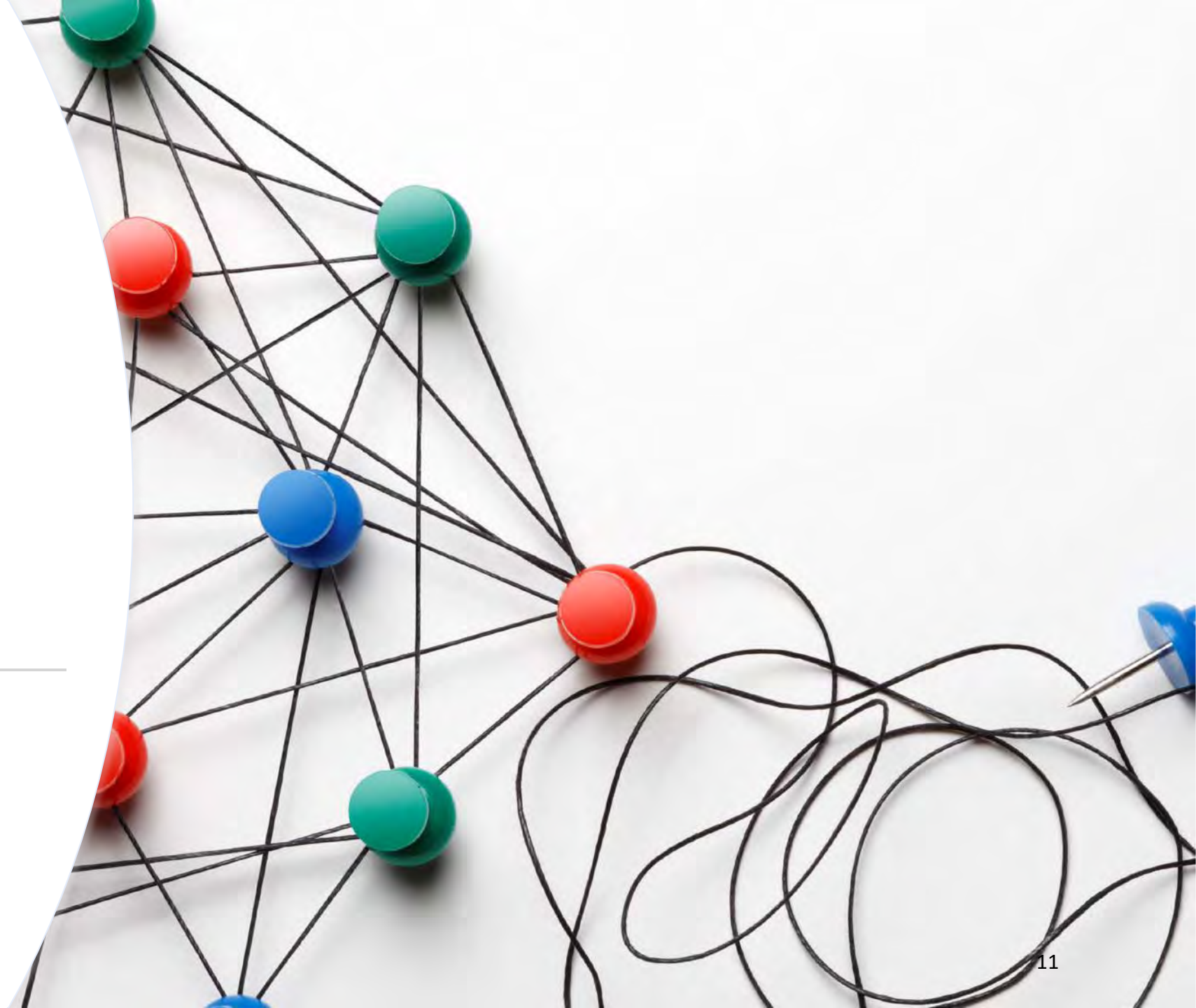
2023 Budget versus 2022 Results

	<u>2023 Budget</u>	<u>2022 Actual</u>	<u>Change</u>
Member Months	367,937	387,417	-5.0%
Revenue	\$ 265,594,404	\$ 277,611,362	-4.3%
Program Expenses	<u>240,708,939</u>	<u>241,494,502</u>	-0.3%
Net Margin	24,885,465	36,116,860	-31.1%
Admin Expenses	<u>22,480,465</u>	<u>19,531,630</u>	15.1%
Operating Income	2,405,000	16,585,230	-85.5%
Investment Income	<u>600,000</u>	<u>1,035,486</u>	-42.1%
Net Income	<u>\$ 3,005,000</u>	<u>\$ 17,620,716</u>	-82.9%
Loss Ratio	90.6%	87.0%	3.6
Admin Expense	8.5%	7.0%	1.5
Federal MLR Payable	\$ -	\$ (3,278,535)	





2023-2025 Strategic Plan





Strategic Priorities

Priority 1:

Work collaboratively with DHS to solidify the role of County Based Purchasing (CBP) in delivery of Minnesota Health Care Programs.

Priority 2:

Work with CBPs to educate Minnesota/Federal legislators and County Commissioners about the unique value, health outcomes, and economic impact of CBP as well as examples of successful legislative strategies they can support.



Strategic Priorities

Priority 3:

Identify key messages for a marketing campaign to our members, the public, our partners, providers, and counties. Consider developing an alternative name to CBP that clarifies how we incubate and innovate.

Priority 4:

Evaluate and develop programs and services offered to address Social Determinants of Health (SDoH) and health equity to members.





Strategic Priorities

Priority 5:

Work with Minnesota Community Measurement to develop tools and measures that compare rural and urban health care data re: utilization, cost and member outcomes.



10:10am Public Hearing

May 16, 2023

REQUEST FOR BOARD ACTION

a. Subject: Impassable Road Complaint	b. Origination: Petition Dated 3/7/23
c. Estimated time: 60-80 minutes	d. Presenter(s): Chair Mattson will Preside

e. Board action requested:

Conduct a public hearing pursuant to Minnesota Statute 163.16 on the impassable road complaint received 3/7/23.

Notice of Public Hearing Kanabec County Board of Commissioners

NOTICE IS HEREBY GIVEN that the Kanabec County Board of Commissioners intends to hold a public hearing on an impassable road petition pursuant to Minn. Statute 163.16 on the 16th day of May, 2023 at 10:10 a.m., in Boardroom #164 at the County Courthouse, 317 Maple Avenue East, Mora, MN 55051.

The subject of the hearing is an impassable road petition for a certain portion of a roadway commonly known as Hornet Street in Hillman Township.

To attend virtually via WebEx:

Phone number: 1-408-418-9388

Meeting ID (access code): 2482 406 9089

Comments may be submitted in writing prior to the meeting at:

Kanabec County Board of Commissioners

317 Maple Avenue East, Suite 181

Mora, MN 55051

Or via email at coordinator@co.kanabec.mn.us

*For further information, contact the office of the Kanabec County Coordinator at 679-6440
or visit our website at kanabeccounty.org*

f. Background:

Supporting Documents: None ☒ **Attached:**

Date received in County Coordinators Office:

Coordinators Comments:

May 16, 2023
11:30am Appointment Agenda of
Chad T. Gramentz, PE Public
Works Director

- | | |
|---------------------------------------|--------------------------|
| 1. DPS Lease at Public Works Building | Resolution #1 (05-16-23) |
| 2. County Engineer Reappointment | Resolution #2 (05-16-23) |
| 3. Department Update | |

Resolution #1 (05-16-23)
DPS Lease Renewal
Public Works Building

WHEREAS Kanabec County and the Minnesota Department of Public Safety, Driver and Vehicle Services(DPS) have an existing lease agreement for use of a portion of the public works property at 903 Forest Avenue East for driver testing services, and

WHEREAS the existing lease, No. PS0248, Amendment No. 4, is set to expire on July 31, 2023, and

WHEREAS DPS has requested to renew said lease under the terms as presented in Amendment No. 5, included herin by reference, and

THEREFORE BE IT RESOLVED to approve Amendment No. 5 to Lease NO. PS0248 and authorize the chairperson to sign the agreement.

Resolution #2 (05-16-23)
County Engineer Reappointment

WHEREAS the County Engineer's term does expire May 30, 2023, and

WHEREAS the County Board of each Minnesota County is required to appoint and employ a County Engineer, and

WHEREAS Chad T. Gramentz has met all the qualifications of appointment as specified in M.S. §163.07, and

BE IT RESOLVED to confirm that the board does reappoint Chad T. Gramentz as County Engineer for a four-year term commencing May 31, 2023 and ending May 30, 2027.

STATE OF MINNESOTA

AMENDMENT OF LEASE

Amendment No. 5

Lease No. PS0248

THIS AMENDMENT, made by and between Kanabec County, 18 North Vine Street, Mora, MN 55051 hereinafter referred to as LESSOR, and the State of Minnesota, Department of Administration, hereinafter referred to as LESSEE, acting for the benefit of the Department of Public Safety, Driver and Vehicle Services, shall be an amendment to Lease No. PS0248.

WHEREAS, LESSOR and LESSEE entered into Lease No. PS0248, involving the lease of a conference room approximately sixteen hundred (1,600) square feet and a small storage area upstairs of the Highway Department for driver exam testing and an area approximately three thousand five hundred (3,500) square feet of parking lot space on the south Highway Department parking lot for motorcycle skill testing in the county of Kanabec;

WHEREAS, the parties deem certain amendments and additional terms and conditions mutually beneficial for the effective continuation of said Lease;

NOW THEREFORE, LESSOR and LESSEE agree to substitution and/or addition of the following terms and conditions, which shall become a part of Lease No. PS0248 effective as of the date set forth herein.

1. **RENEWAL TERM** This Lease shall be renewed for a period of five (5) years, commencing August 1, 2023 and continuing through July 31, 2028 ("Renewal Term"), at the same terms, conditions and rental rate.
2. **RENT**
 - 2.1 The consideration for this Lease Agreement shall be the mutual benefits to both parties of this Lease Agreement.
3. Except as modified by the provisions of this Amendment, said Lease is ratified and confirmed as originally written.

NO ATTACHMENTS

IN WITNESS WHEREOF, the parties have set their hands on the date(s) indicated below intending to be bound thereby.

LESSOR: KANABEC COUNTY

LESSOR certifies that the appropriate person(s) have executed the Lease on behalf of LESSOR as required by applicable articles, bylaws, resolutions or ordinances.

By _____

Title _____

Date _____

By _____

Title _____

Date _____

LESSEE:

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
COMMISSIONER
Delegated To:

By _____

Title _____

Date _____

APPROVED:

STATE OF MINNESOTA
DEPARTMENT OF PUBLIC SAFETY

By _____

Title _____

Date _____

11:50am Appointment

May 16, 2023

REQUEST FOR BOARD ACTION

a. Subject: Consider the Resolution to Adopt the Snake River Watershed Comprehensive Watershed Management Plan	b. Origination: Snake River One Watershed One Plan Policy Committee
c. Estimated time: 10-15 minutes	d. Presenter(s): Commissioner Ripka

e. Board action requested:

Consider the resolution to adopt the Snake River Watershed Comprehensive Watershed Management Plan.

f. Background:

From Deanna Pomije, Kanabec SWCD Regional Manager:

Our Snake River plan was fully approved by the Board of Water and Soil Resources (BWSR) on 1/25/23. Now that our Snake River Watershed Comprehensive Watershed Management Plan is fully approved, our next step is for each of our participating partner boards to decide on adopting this plan to replace your County Water for this watershed area of your county. Based on our Memorandum of Agreement we have 120 days after this to adopt the plan, till 5/25/23.

As your boards take this action I ask that you share with me any passed resolutions to keep for our partnership records here going forward. Please plan to act on this over the next couple months. Attached is a resolution for your use.

In getting ready to implement this Plan, another thing to start considering with your boards is how you'd wish to have a draft proposed Joint Powers Agreement (JPA) reviewed by attorneys. Developing a draft JPA with the partnership will be one of our next tasks over this spring. Any thoughts on this, please let me know.

Our final plan is located on this website:

<https://www.millelacsswcd.org/1w1p/snake-river-one-watershed-one-plan/>

Any questions, please contact me. I've also attached a summary presentation of the plan.

Supporting Documents: None **Attached:** ☒

Date received in County Coordinators Office:

Coordinators Comments:

Resolution to Adopt the Snake River Comprehensive Watershed Management Plan

WHEREAS, Kanabec County has been notified by the Minnesota Board of Water and Soil Resources that the Snake River Comprehensive Watershed Management Plan has been approved (1/25/2023) according to Minnesota Statutes §103B.101, Subdivision 14 and Board Resolution #18-14: and

WHEREAS, the Kanabec County Board of Commissioners finds the Snake River Comprehensive Watershed Plan to be acceptable with the exclusion of Item 1.5 and Chapter 6 defining governance; and

WHEREAS, Item 1.5 and Chapter 6 of the Snake River Comprehensive Watershed Plan are in direct conflict with Kanabec County Resolution #22 – 12/6/22 which states that the Kanabec County Board of Commissioners wishes to continue with the existing Snake River Watershed Joint Powers Agreement and the Snake River Watershed Management Board and Citizens Advisory Committee administering the One Watershed, One Plan; and

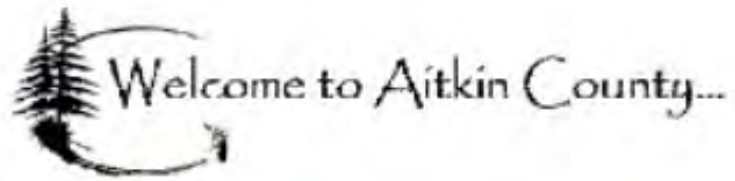
WHEREAS, the Kanabec County Board of Commissioners finds that the Snake River Comprehensive Watershed Plan can be implemented within Kanabec County, and Kanabec County commits to do so, without commitment to a specific implementation governance structure; and

WHEREAS, the Kanabec County Board of Commissioners finds that no provision of Statutes Chapter 103B, which requires the adoption of a Comprehensive Watershed Management Plan, requires Kanabec County to commit to a specific implementation governance structure.

THEREFORE BE IT RESOLVED that the Kanabec County Board of Commissioners hereby adopts the approved Comprehensive Watershed Management Plan with the exclusion of Item 1.5 and Chapter 6 for the area of the county identified within the Plan. The Comprehensive Watershed Management Plan replaces the Kanabec County Water Plan for the area of the county identified within the Plan.

Snake River Comprehensive Watershed Management Plan





Meet Our Partners



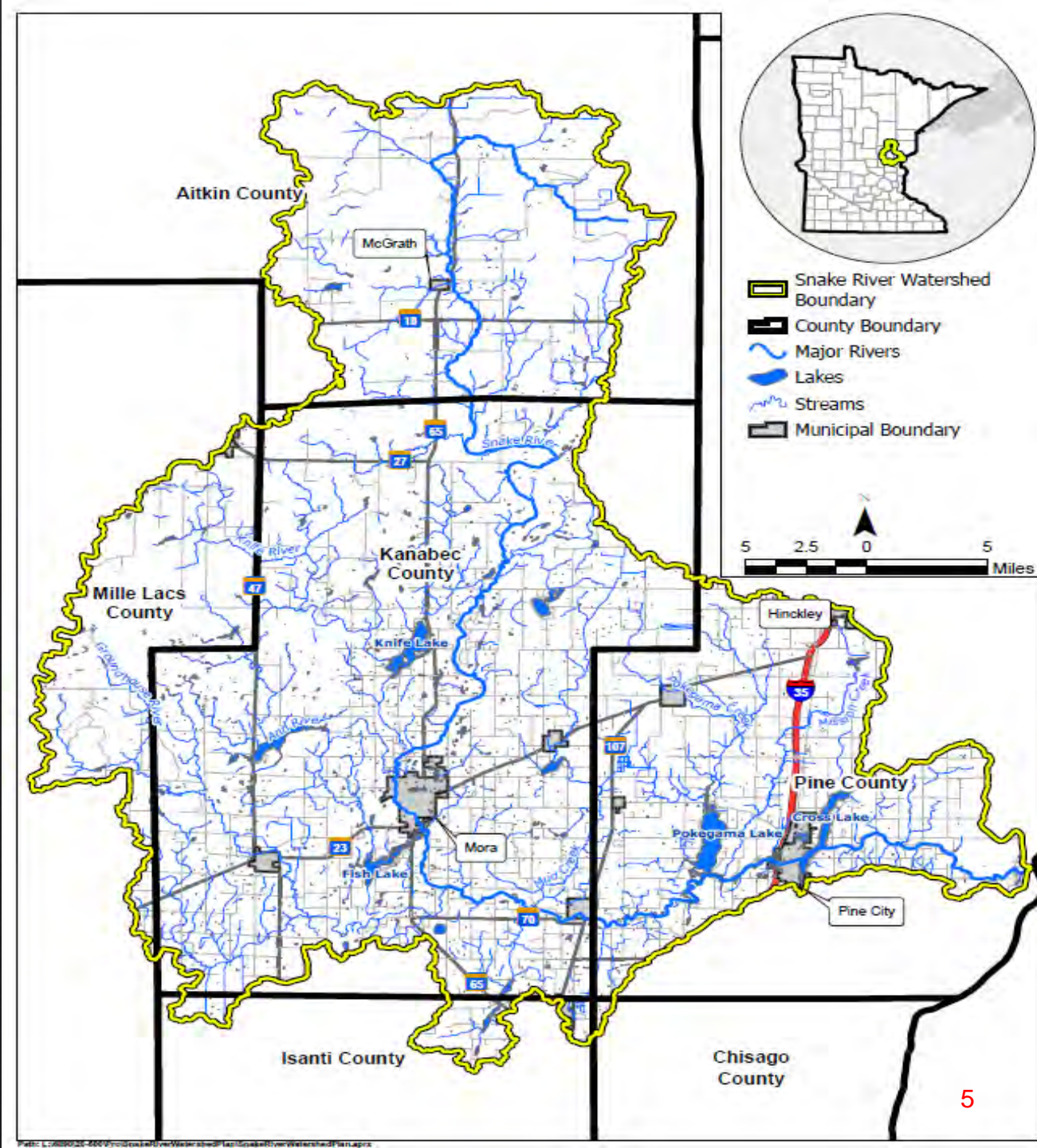
Partners & Public

State agencies:

MPCA, DNR, MDH, BWSR, MDA

Multiple Public Meetings:

- Kick-Off
- Lake Associations
- Farmers
- Forestland Stakeholders
- Implementation Tables - input



Future Partnership Mission

- ◇ The mission of the Snake River Watershed Plan Partnership (SRWPP) is to provide watershed-based management utilizing the Snake River Comprehensive Watershed Management Plan to achieve a coordinated planning effort to evaluate the water quality of all sub-watersheds of the Snake River, determine actual problems, set priorities and work cooperatively towards the implementation of solutions. Along with these goals, the Partnership seeks to improve the quality of the area's natural resources and associated concerns for the enjoyment and well-being of the surrounding communities.

Snake River

Outdoor Recreation



Native Mussels

Wild Rice

Wetlands

Forest Lands



8 Lake Associations



Natural Resources

Plan Outline

Section 1: Executive Summary

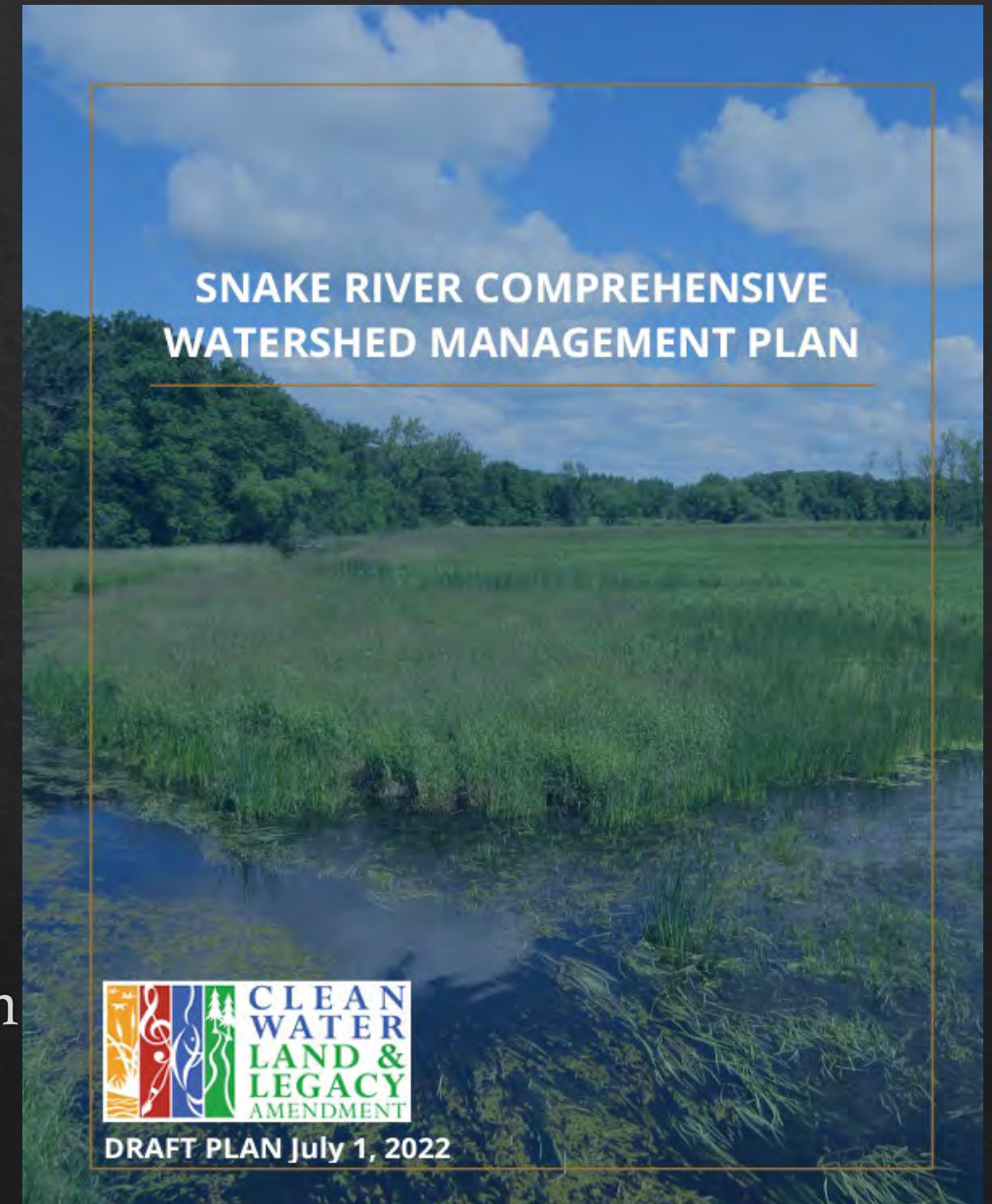
Section 2: Land & Water Resources Narrative

Section 3: Implementation Actions

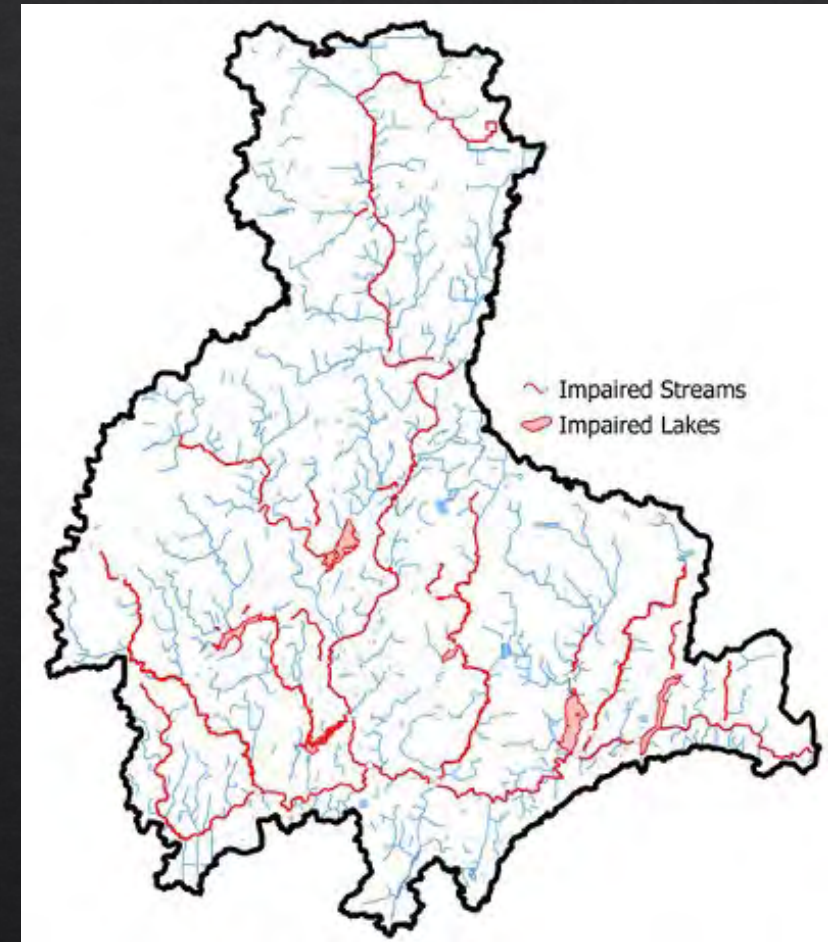
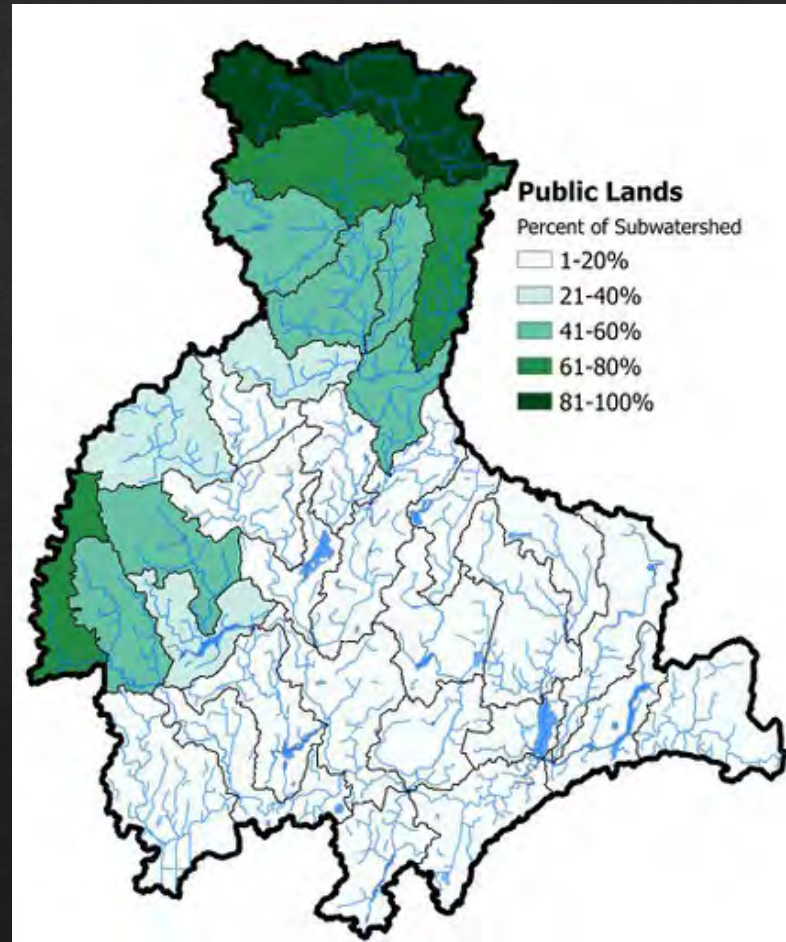
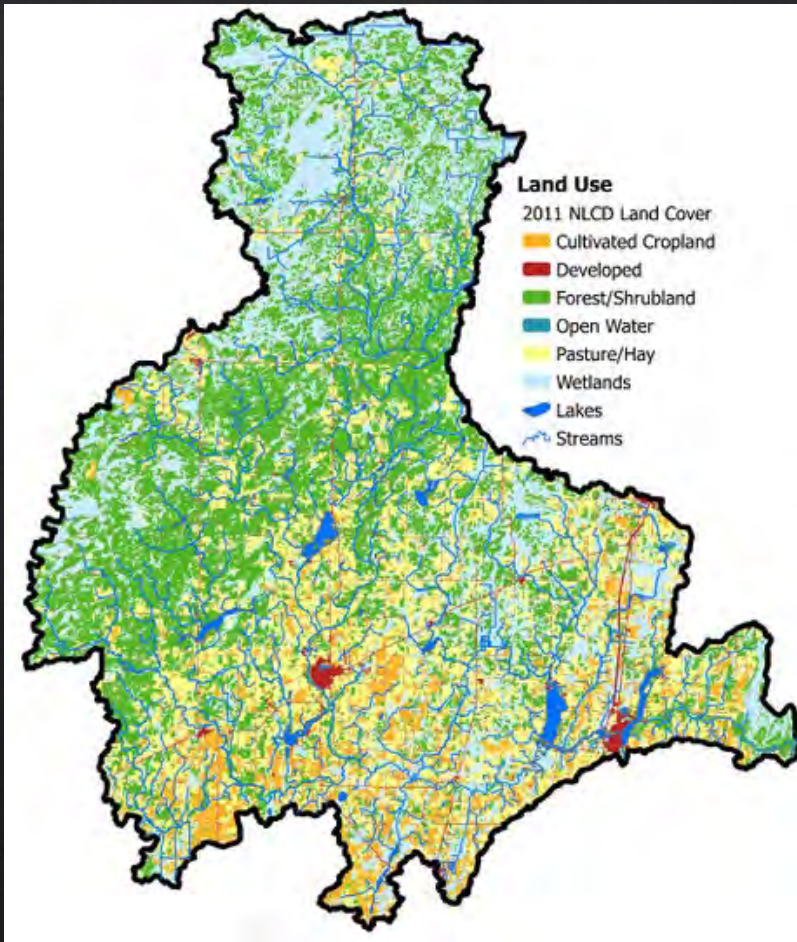
Section 4: Looking Forward

Section 5: Plan Implementation Programs

Section 6: Plan Administration and Coordination



Watershed Characterization



Implementation Actions

Issue Areas

- Surface Water Quality
- Land Cover & Use
- Surface Water Quantity
- Drinking Water & Groundwater
- Erosion, Soil Health, & Soil Loss
- Habitat
- Extreme Weather



For each
Issue Area

Prioritized, Targeted, & Measurable

- Issue Statement
- Goals (Prioritized)
- Targeted locations (Targeted)
- Strategies (Measurable)

Snake Plan Highlights

1. Surface Water Quality

- Phosphorus reduction Best Management Practices (shoreland restoration,
- Priority Lake Tier 1 (early in 10-yr.) & Tier 2 (later in 10-yr.)
- Two possible lake treatments preventing Phosphorus release (Ann & Cross Lakes)
- Pokegama Lake – focus on watershed conservation work to reduce nutrient and sediment runoff
- Decrease E. coli bacteria through upgrading septs and improving livestock feedlot runoff concerns

2. Land Cover / Land Use

- Increase protection efforts (voluntary conservation easements, forest stewardship planning) in 3 focus areas

3. Surface Water Quantity

- Conduct a study on flooding impacts/cause from Mora down to the St. Croix outlet
- No net increase in the flow of the Snake River by increasing water storage

Snake Plan Highlights (cont.)

4. Drinking Water / Groundwater

- Increase understanding on groundwater trends and contamination issues
- Continue nitrate well testing and monitor trends for increased focus

5. Erosion / Soil Health / Soil Loss

- Soil Health practice (cover crops, reduced tillage) promotion & implementation
- Decrease erosion through installation of conservation practices
- Peer to peer learning opportunities
- Long term goal – develop a landowner led council supporting water quality work

6. Habitat

- Continue invasive species awareness, education and control efforts
- Culvert inventory for improved channel connectivity and stream restoration projects

7. Extreme Weather

- Educate ourselves and the public for future policy or action implementations

Surface Water Quality

◆ Issue Statement:




















Runoff contributes to algae and water quality and aquatic habitat degradation. Management of runoff across land uses is needed to reduce impacts to lakes, streams, and rivers. Additionally, internal nutrient loads in lakes can compound efforts to improve water quality and habitat also needs to be addressed.

Tier 1 Areas - first 5-years
Tier 2 Areas - last 5-years

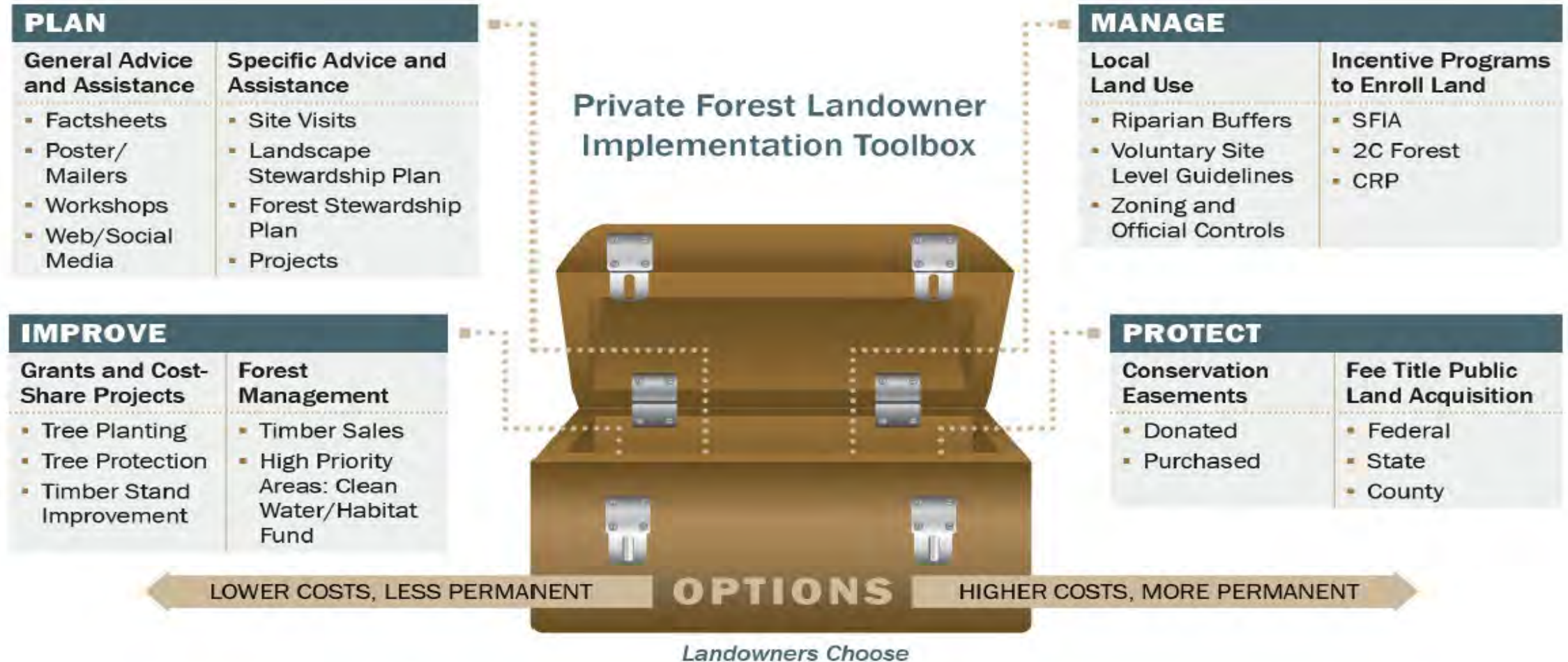
Table 3-1. Surface Water Quality Goals

Goal 1	Reduce phosphorus in priority impaired lakes by 420 pounds per year.
Goal 2	Protect priority unimpaired lakes by maintaining or reducing current phosphorus levels.
Goal 3	Reduce sediment in priority streams and rivers by 220 tons per year.
Goal 4	Reduce <i>E. coli</i> exceedances in priority impaired streams and rivers by 10%.

Surface Water Quality

Action ID	Action	Priority Area	Measurable output/outcome	Lead/Supporting Entities	2023-2024	2025-2026	2027-2028	2029-2030	2031-2033	Estimated Cost (Outside Funding Needed)
Water Quality—Goal 3: Reduce sediment in priority streams and rivers by 220 tons/year										
SWQual-21	Complete sub-watershed analysis to identify priority BMP locations	Goal 3 Priority Streams & Rivers	2-5 sub-watershed analyses completed	SWCDs / Counties						\$60,000◇
SWQual-22	Promote and install non-structural BMPs (i.e., cover crops, reduced tillage, prescribed grazing, etc.)	Ann River Groundhouse River Upper Mud Creek	TSS reduced by 100 T/year	SWCDs / NRCS, MAWQCP						\$50,000◇
SWQual-23	Install 10-14 structural BMPs	Goal 3 Priority Streams and Rivers	TSS reduced by 40 T/year	SWCDs / NRCS, MAWQCP						\$330,000◇
SWQual-24	Complete 1,400+ feet of streambank buffers for habitat improvement and channel stabilization	Goal 3 Priority Streams and Rivers	TSS reduced by 80 lbs/year	SWCDs						\$180,000◇
SWQual-25	Implement 10 stream restoration and channel stabilization projects	Goal 3 Priority Streams and Rivers	10 projects completed	SWCDs, DNR/ DOT, road authorities						\$100,000◇

Protection Effort Options



Outreach Core Values

- Relationship building, Partnering, one-on-one conversations, inclusivity, improve efficacy and adapt, promoting active participation – we all have a role to play for cleaner water
- Promote Do It Yourself (DIY) Conservation Projects – in part due to limited staff capacity in watershed
- Proposed New Employees: Watershed Coordinator, part-time Forester, to evaluate added technical needs in the first few years
- Continue the Citizen Committee involvement for public input on our activities
- Goal to develop a Water Quality (farmer) Led Council

Plan Implementation Programs

- Funding Programs
 - MN Ag Water Quality Cert. Program; Reinvest in MN (RIM)
 - Enviro. Quality Incentive Program (EQIP – Fed.)
- Low Interest Loans & Other Grants
 - Septic Systems (SSTS), Ag Conservation Infrastructure
- Equipment Rental
 - No-till Drill, Weed Wrench (buckthorn)
- Ordinances
- Future Monitoring

Plan Administration and Coordination

Committees:

- A JPA & by-laws to be developed or amended to oversee plan implementation decisions
- Citizen Advisory Council of stakeholders to advise the plan
- Technical Advisory Committee of staff from the member entities and state agencies
- Steering Committee to guide overall process

Shared Staff and Services:

- 1-3 FTE to be added to coordinate and implement the plan.



Questions

Plan Location for your Review: <https://www.millelacsswcd.org/snake-river-one-watershed-one-plan/>

12:05pm Appointment

May 16, 2023

REQUEST FOR BOARD ACTION

a. Subject: A – 2023 Asmt Summary & CBAE preparation B – Job Posting update to Full-Time	b. Origination: Assessor's Office
c. Estimated time: 15 minutes	d. Presenter(s): Tina Von Eschen

e. Board action requested:

A – Information provided only – request if want complete printout of sales packets.

B – Approve revised Assessor Clerk II to be repointed and increased to full-time status.

f. Background:

A – The County Board of Appeal & Equalization meeting will be held on Wednesday, June 21st at 6:30pm. I am here to provide a 2023 Assessment summary, discuss the meeting handbook, discuss sales, and anything else the board would like in advance.

B – After a recent conversation with a Commissioner regarding some second floor floating for coverage and a long-term issue of being out of compliance on property reviews I received notice of our Assessor Clerk II transferring to a position in the Auditor's Office. This has brought an opportunity to revise the 29-hr part-time position into a 40-hr full-time position. Doing so would provide us an additional 11 hours of time that the position can use to offset hands on work performed by the appraisers in addition to ensuring the appraisers will be going out in teams. The position would not be responsible for valuation or classification decisions therefore not requiring us to license this individual. With the assistance provided to the appraisers it will give them more time to work on valuation processes in our new MCIS CAMA system and to increase inspection counts to make a bigger impact on our out of compliance parcels. At this time we have over 2,000 parcels out of compliance dating back to 2013 which I estimate we may be able to complete in about nine years. With the additional time I would hope that will be five years max.

Supporting Documents: None **Attached:** ☒

Date received in County Coordinators Office:

Coordinators Comments:

Annual County Assessor Update

For County Board of Appeal & Equalization being held June 21, 2023

The Kanabec County Assessor's office has completed the 2023 countywide reassessment. According to the 2023 State Board of Equalization data, we currently have 12,275 parcels in Kanabec County, of which 544 are tax exempt, 72 are personal property, and 274 are Manufactured Homes. The 2023 State Board of Equalization has found our ratios to be within the acceptable guidelines and have not ordered any state ordered increase or decreases.

Sales

Sales Ratio Study period is October 1, 2021 – September 30, 2022

2018 Sales period – 256 Sales

Res/SRR	210
Ag/RVL	41
Com/Ind	5

2019 Sales period – 255 Sales

Res/SRR	212
Ag/RVL	43
Com/Ind	7

2020 Sales period – 251 Sales

Res/SRR	208
Ag/RVL	37
Com/Ind	6

2021 Sales period - 304 Sales

Res/SRR	241
Ag/RVL	55
Com/Ind	5

2022 Sales period - 280 Sales

Res/SRR	225
Ag/RVL	41
Com/Ind	12

Reviewing above you will see the total qualified sales for the last few years do not equal the total sales broken down into Res/SRR, Ag/RVL, or Com/Ind categories. For the 2023 sales period there were in fact 280 qualified sales BUT some sales are not used in the ratio study. These sales are typically Ag/RVL properties that are either vacant or improved but are less than 34.5 acres in size. Other sales not utilized in the study include residential, seasonal, apartment, commercial, and industrial bare land lot sales.

The above numbers DO NOT include foreclosure related sales. While the Department of Revenue does not use foreclosure sales to determine market value (they are considered to be unqualified sales), a large number of foreclosures or “short” sales do impact the market. This impact may be reflected in the selling prices of other homes in the area. Only “arms-length” sales are used by assessors in analyzing market value trends. Bank sales have in fact dropped over the past five years and do not appear to be affecting area values.

The 2018 sales period had 33 bank sales

The 2019 sales period had 30 bank sales

The 2020 sales period had 19 bank sales
The 2021 sales period had 21 bank sales
The 2022 sales period had 13 bank sales

Total sales processed (qualified and rejected)

<u>Study Year</u>	<u>Sales</u>
2018	607
2019	544
2020	536
2021	643
2022	777

Sales submitted to date for the 2023 sales period: 204 as of 5/08/23

Ratios

<u>Class</u>	<u>#Sales</u>	<u>Preliminary Ratio</u>	<u>Final Ratio</u>
RES/SRR	225	81.60%	94.73%
AG/RVL	41	75.68%	96.75%
COMM/IND	12	84.49%	90.55%
APT	2	58.40%	92.01%

New Construction

<u>Asmt Year</u>	<u>New Construction Amount</u>
2019	\$ 11,930,500
2020	\$ 12,675,100
2021	\$ 13,564,900
2022	\$ 18,821,800
2023	\$ 22,848,300

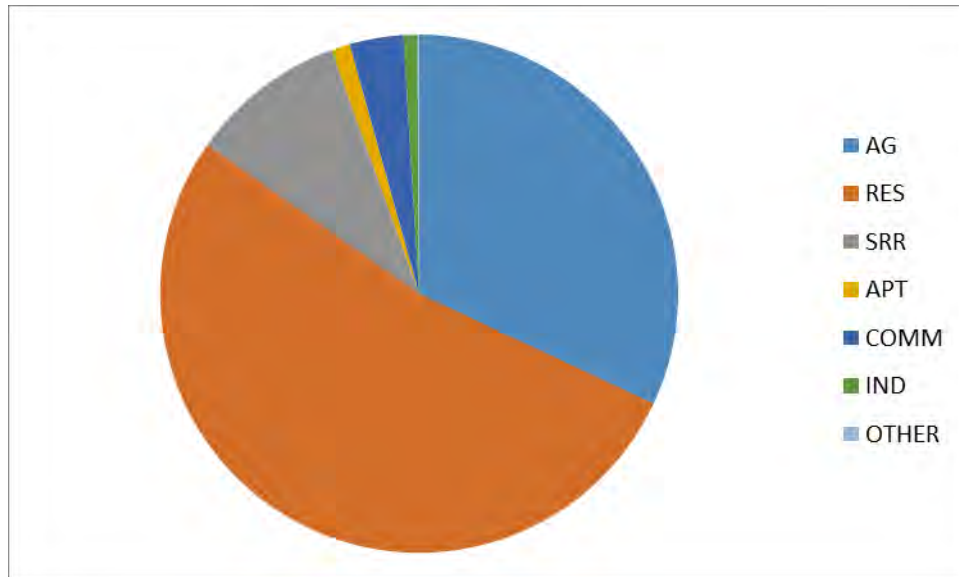
Estimated Market Value Overview

<u>Asmt Year</u>	<u>Total County Wide EMV</u>
2019	\$ 1,521,513,900
2020	\$ 1,570,573,700 = 3.22% increase over 2019
2021	\$ 1,671,887,500 = 6.45% increase over 2020
2022	\$ 2,125,261,700 = 27.11% increase over 2021
2023	\$ 2,552,395,300 = 20.10% increase over 2022

<u>Property Type</u>	<u>Total County EMV</u>
Agricultural	\$895,186,978
Res	\$1,287,890,222
SRR	\$239,316,700
Apt	\$28,084,900
Comm	\$80,173,400
Ind	\$19,623,300

Other	\$2,119,800
Total	\$2,552,395,300

TOTAL



COUNTY EMV

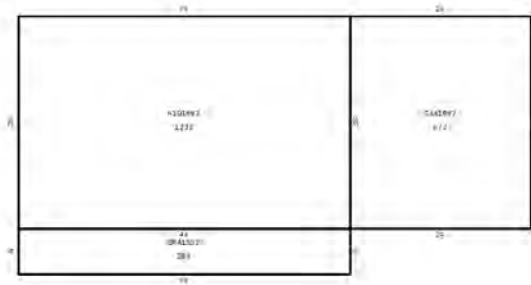
Office Data

The office currently has an Appraiser, two Appraiser Trainees, an Assistant County Assessor, a Property Tax Specialist, and a 29-hr part-time Clerk II (that has been with us since June of 2022), and the County Assessor.

A total of 2,859 parcels were inspected for the 2023 assessment year for quintile and new construction reviews. This was an increase of 1,069 of the 1,790 done for the 2022 assessment year. The 2,859 reviewed did exceed the quintile level of 2,455 but does include new construction that does not count towards quintile inspections per the state. Being with a new system I am still trying to determine how many parcels specifically were viewed for new construction solely. Over the past several years staffing levels have affected our counts greatly. For comparison purposes I can provide this summary from prior years where you will find that we have seldom exceeded reviewing over 2,000 parcels per year. In light of the conversion in 2022 the appraisers were given an aggressive parcel count with approximately 100 parcels extra each to start. Since they could only focus on field reviews for a number of months they did succeed in accomplishing the reviews.

For the 2024 assessment we would like to plan an aggressive parcel count for each appraiser to review also but know we have valuation adjustments to make in the new system to make it work better for our county. This will be a multi-year process as we look to refine differing property areas – large square footage homes, pole barn/sheds, large acreage ownership, front footages on lakes, etc. – ultimately our hopes will be to meet and chip away at our approximately 2,100 parcels we are out of compliance on but refining the valuation process in the new system will need to take precedence.

10/1/2022 to 9/30/2022
Sample Res & Ag Sales



Fee Owner: 29307

BROWN, RACHEL C

Taxpayer: 29306 FALCO:FEE

PERRY, RYAN D

2262 CABLE ST

OGILVIE MN 56358

Primary Address/911 #:

2262 CABLE ST

OGILVIE

DISTRICTS:

Twp/City . : 1

ANN LAKE

School . : 333

OGILVIE SCH DISTRICT

LEGAL DESCRIPTION:

Sec/Twp/Rge : 33 40.0 25 Acres: 37.58

N1/2 OF S1/2 OF NW1/4 EX N 40'

THEREOF

Parcel notes:

BLDG: NO EGRESS IN BSMT WOULD BE 2 ADDN

BR'S XFOB: FULL BSMT FIN - 2018 ASMT XFOB:

INSULATED - 220 ELECTRIC - CAR LIFT 2018

ASMT-EYB ADJ TO CHART-FLOOR DRAIN IN

GARAGE, BRICK FACING, WOOD CEIL, VAULT,

BUILT IN VAC, GOOD SINGLE W/O, 2 FP'S,

LAM/WD? FLR, FULL BSMT FIN

SALES HISTORY: -----

Buyer/Seller

PERRY, RYAN D.

VOSS, HEIDI JOLEN

Date Inst Reject

01/14/2022 W

Sale

412,500

Adjusted

412,351

TRANSFER HISTORY: -----

Doc Date Doc Nbr To

2022/01/14 277718

BROWN, RACHEL C

2022/01/14 277718

PERRY, RYAN D

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2023	201	+ 1	100,000	0	229,300	329,300		317,044			317,044	0
2022	201	+ 1	79,600	0	211,900	291,500		277,093			277,093	0

CAMA LAND DETAILS: -----

Land market: 01 ANN LAKE

Neighborhood: 1000.06 ANN LK RES/SRR

Wid: .00 Dth: .00

Last calc date/env: 03/24/23 B

POND

1.00 Asmt year: 2023

Avg CER:

Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value Asmt Cd	Acreage	PTR Value	Improvement	CER Factors
Size	Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ New				
018001A AC	1.00		16000.00	16000.00	16000 1	201	1.00			
	1.00					SV				
000100U UN	1.00		8000.00	8000.00	8000 1	201				
012400A AC	9.00		2700.00	2700.00	24300 1	201	9.00			
	9.00					SX				
012420A AC	16.58		2500.00	2500.00	41450 2	111	16.58			
	16.58					UN				
012401A AC	11.00		700.00	700.00	7700 2	111	11.00			
	11.00					OV				
000722U UN	1.00		2500.00	2500.00	2500 2	111				

Front feet:

.00

Other Acres:

37.58

Totals:

99,950

FF/SF acres:

.00

CAMA acres:

37.58

Mineral:

CAMA SUMMARY: -----

Schedule: 2023

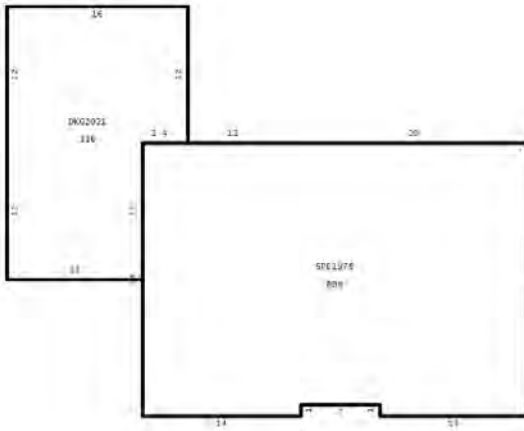
Quintile date:

Insp/By/Cmp: 07/09/2021 TB

P

Neighborhood: 1000.06 ANN LK RES/SRR

Nbr	Type	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	01	000100	SINGLE FAM	1232	04		3/24/2023	B H	192,125	
2	OTH	BSMT FIN	BASEMENT F	1232	BFA		3/24/2023	B	19,759	
3	OTH	DRIVEWAY	DRIVEWAY		DWA		3/24/2023	B	1,100	
4	OTH	POLE SHED	POLE SHED	1440	PSG		3/24/2023	B	10,264	
5	OTH	POLE SHED	POLE SHED	900	PS+		3/24/2023	B	6,059	
Estimated land value :									99,950	
Mineral value :										
Improvement value . . . :									229,307	
Total value :									329,257	



Fee Owner: 29962
 POWELL, CODY & LYNN MARIE
 Taxpayer: 29962 FALCO:FEE
 POWELL, CODY & LYNN MARIE
 1836 HWY 23
 MORA MN 55051
 Primary Address/911 #:
 1836 HWY 23
 MORA

DISTRICTS:
 Twp/City : 2 ARTHUR
 School : 332 MORA SCH DISTRICT

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 21 39.0 24 Acres: 2.25
 PT E1/2 OF SW1/4 COM AT PT
 WHERE W LINE OF E 46 RDS OF
 E1/2 OF SW1/4 INTERS N R/W OF
 HWY 23, ELY ALONG R/W TO PT
 208' DISTANT OF & AT RT ANGLE
 TO W LINE, N 416' W 208' TO W
 LINE OF E 46RDS OF E1/2 OF SW
 1/4, S ON W LINE OF N R/W OF
 Parcel notes:
 BLDG: 10% NEXT TO LAND FILL XFOB: MOVED
 TO XFOB 2018 10/8/2021 PER MLS #6084303
 COMPLETELY REMODELED-NEW KITCHEN, NEW
 FLOORING, NEW SIDING, NEW WINDOWS, NEW
 ADDITION, NEW DECK (LS) XFOB: CONCRETE
 FLOOR, ELECTRIC

SALES HISTORY: ----- | TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 POWELL, CODY OSETH, CODY 06/10/2022 W 293,000 293,000 | 2022/06/10 278923 POWELL, CODY & LYNN MARI

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2023	201	1	31,300	0	161,300	192,600		172,694			172,694	0
2022	201	1	28,800	0	153,800	182,600		161,794			161,794	12,300

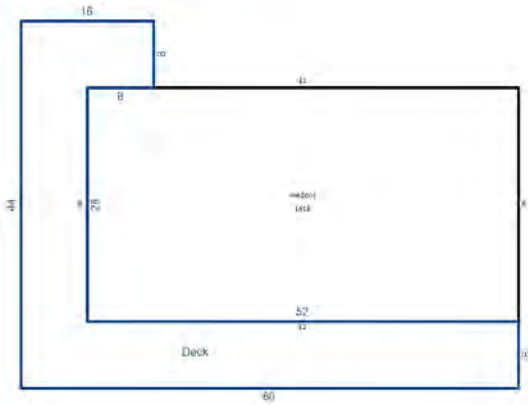
CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 02 ARTHUR Last calc date/env: 03/24/23 B
 Neighborhood: 2000.06 ARTHUR RES/SRR 1.00 Asmt year: 2023
 Wid: .00 Dth: .00 Avg CER:

Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value Asmt Cd	Acreage	PTR Value	Improvement	CER Factors
	Size		Comment Df	Est/Dfr	Est/Dfr	Est/Dfr Typ New				
028000A AC	1.00			20000.00	20000.00	20000 1 201	1.00			
	1.00					SV				
000100U UN	1.00			8000.00	8000.00	8000 1 201				
022400A AC	1.25			2600.00	2600.00	3250 1 201	1.25			
	1.25					SX				
Front feet:	.00	Other Acres:	2.25	Totals:		31,250				
FF/SF acres:	.00	CAMA acres:	2.25							

 Mineral:

CAMA SUMMARY: -----
 Schedule: 2023 Quintile date: Insp/By/Cmp: 02/08/2021 LS P
 Neighborhood: 2000.06 ARTHUR RES/SRR

Nbr	Type	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	01	000100	SINGLE FAM	809	03		3/24/2023	B H	131,966	
2	OTH	BSMT FIN	BASEMENT F	728	BFA		3/24/2023	B	12,239	
3	OTH	POLE GAR	POLE GARAG	1120	PGA		3/24/2023	B	17,060	
Estimated land value :									31,250	
Mineral value :										
Improvement value . . . :									161,265	
Total value :									192,515	



Fee Owner:	29597	DISTRICTS:		LEGAL DESCRIPTION:	
KOOIMAN, TIMOTHY J		Twp/City . . :	6	GRASS LAKE	Sec/Twp/Rge : 3 38.0 23 Acres: 20.00
Taxpayer:	29597 FALCO:FEE	School . . :	332	MORA SCH DISTRICT	S1/2 OF SW1/4 OF NE1/4
KOOIMAN, TIMOTHY J					
1552 PLUM ST					
GRASSTON MN 55030					
Primary Address/911 #:					
1552 PLUM ST					
GRASSTON					

SALES HISTORY: -----					TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
KOOIMAN, TIMOTHY J RIVERA RENTALS, L	02/09/2022	W		280,000	280,000	2022/02/09	277940	KOOIMAN, TIMOTHY J

ASSESSMENT SUMMARY:												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2022	201 + 1		60,100	0	135,100	195,200		174,421			174,421	0
2021	201 + 0		53,500	0	105,100	158,600		158,600			158,600	0

CAMA LAND DETAILS: -----										NOTES: -----				
Land market: 06		GRASS LAKE		Last calc date/env:										
Neighborhood: 6000.06		GRASS LK RES/SRR		1.00 Asmt year: 2022										
Wid: .00 Dth: .00		Avg CER:												
Land/Unit	Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Cd Typ New	Acreage	PTR Value	Improvement	CER Factors	
068000A	AC	1.00				20000.00	20000.00	20000	1 201	1.00				
		1.00							SV					
000100U	UT	1.00				8000.00	8000.00	8000	1 201					
062400A	AC	9.00				2200.00	2200.00	19800	1 201	9.00				
		9.00							UN					
062402A	AC	5.00				1800.00	1800.00	9000	2 111	5.00				
		5.00							UN					
062401A	AC	5.00				650.00	650.00	3250	2 111	5.00				
		5.00							UN					
Front feet:		.00		Other Acres:		20.00	Totals:	60,050						
FF/SF acres:		.00		CAMA acres:		20.00								
Mineral:														

CAMA SUMMARY:										
Schedule: 2022		Quintile date:		Insp/By/Cmp: 08/17/2018 MS						
Neighborhood: 6000.06 GRASS LK RES/SRR										
Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	01	000160	MANUF HM			03	6/29/2022	H	135,139	
Estimated land value :									60,050	
Mineral value :										
Improvement value . . :									135,139	
Total value :									195,189	

Fee Owner: 24760	DISTRICTS:	LEGAL DESCRIPTION:
RICHARD STROMBERG TRUST	Twp/City . . : 3 BRUNSWICK	Sec/Twp/Rge : 23 38.0 24 Acres: 97.21
Taxpayer: 30224 FALCO:C/D	School . . . : 332 MORA SCH DISTRICT	NEL/4 OF SWL/4 & WL/2 OF SEL/4
SHERWOOD^2 LLC		EX S 23 RDS OF E 12 RDS OF
31925 QUINCY CT NE		NWL/4 OF SEL/4; EX S 440' OF N
CAMBRIDGE MN 55008		470' OF E 495' OF NWL/4 OF
		SEL/4; EX S 456.78' OF N
		926.78' OF E 495' OF NWL/4 OF
		SEL/4; EX PT SWL/4 OF SEL/4
		DESC AS BEG AT SE COR THEN N

SALES HISTORY: -----					TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
SHERWOOD^2, LLC	08/26/2022	C		255,000	255,000	2022/08/26	279854	RICHARD STROMBERG TRUST
						2022/08/26	279854	MARY ANN STROMBERG TRUST

ASSESSMENT SUMMARY: -----											
Year Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2023	101 + 0	203,000	0		203,000		203,000			203,000	0
2022	101 + 0	153,500	0		153,500		153,500			153,500	0

CAMA LAND DETAILS: -----										NOTES: -----					
Land market: 03 BRUNSWICK										Last calc date/env: 03/24/23 B					
Neighborhood: 3000.00 BRUNSWICK TWP										1.00 Asmt year: 2023					
Wid: .00 Dth: .00										Avg CER:					
Land/Unit	Type	Units	Qlt/Acc	-Other-	OV	Base Rate	Adj Rate	Value Asmt	Cd	Acreage	PTR	Value	Improvement	CER Factors	
		Size		Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ New						
031000A	AC	45.00				3600.00	3600.00	162000	1 101	45.00					
		45.00							TV						
033020A	AC	2.21				2700.00	2700.00	5967	2 111	2.21					
		2.21							TW						
034020A	AC	50.00				700.00	700.00	35000	2 111	50.00					
		50.00							WA						
Front feet:		.00	Other Acres:		97.21	Totals:		202,967							
FF/SF acres:		.00	CAMA acres:		97.21										
Mineral:															

CAMA SUMMARY: -----			
Schedule: 2023	Quintile date:	Insp/By/Cmp: 02/07/2021 TJ	P
Neighborhood: 3000.00	BRUNSWICK TWP		

Fee Owner: 30121	DISTRICTS:	LEGAL DESCRIPTION:
SISELL, MICHAEL	Twp/City . : 7 HAYBROOK	Sec/Twp/Rge : 7 42.0 24 Acres: 40.00
Taxpayer: 30121 FALCO:FEE	School . . : 473 ISLE SCH DISTRICT	PT N1/2 OF NW1/4 E 600'
SISELL, MICHAEL		THEREOF & PT DESC AS COM AT NE
PO BOX 48095		COR OF N1/2 OF NW1/4 THEN S
COON RAPIDS MN 55448		84D36'21" W 1645.88' ALONG N
		LINE TO NE COR OF W 1440' OF
		N1/2 OF NW1/4 THEN S 00D44'18"
		W 538.08' ALONG E LINE OF SAID
		W 1440' OF N1/2 OF NW1/4 TO S

SALES HISTORY: -----						TRANSFER HISTORY: -----		
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
SISELL, MICHAEL ANDERSON-SMITLEY,	08/05/2022	W		99,900	99,900	2022/08/05	279521	SISELL, MICHAEL

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2023	111	0	86,800	0		86,800		86,800			86,800	0
2022	111	0	65,000	0		65,000		65,000			65,000	0

CAMA LAND DETAILS: -----													NOTES: -----	
Land market: 07 HAYBROOK			Last calc date/env: 03/24/23 B											
Neighborhood: 7000.00 HAYBROOK TWP			1.00 Asmt year: 2023											
Wid: .00 Dth: .00			Avg CER:											
Land/Unit	Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Cd Typ New	Acreage	PTR Value	Improvement	CER Factors	
073020A	AC	23.80				2500.00	2500.00	59500	1 111	23.80				
		23.80												
072401A	AC	16.20				700.00	700.00	11340	1 111	16.20				
		16.20												
079020U	UN	1.00				16000.00	16000.00	16000	1 111					
Front feet:		.00		Other Acres:		40.00	Totals:	86,840						
FF/SF acres:		.00		CAMA acres:		40.00								
Mineral:														

CAMA SUMMARY: -----			
Schedule: 2023	Quintile date:	Insp/By/Cmp: 11/08/2018 MS	P
Neighborhood: 7000.00	HAYBROOK TWP		

Parcel Nbr: 10-01700-00 4865 PRD Production 2023 Property Assessment Record KANABEC COUNTY 4/18/23 Page 1

Fee Owner: 13683 DISTRICTS: LEGAL DESCRIPTION:
1089 LLC Twp/City . : 10 KNIFE LAKE Sec/Twp/Rge : 25 40.0 24 Acres: 38.87
Taxpayer: 13683 FALCO:FEE School . . : 332 MORA SCH DISTRICT SW1/4 OF SW1/4, EX S 85' OF
1089 LLC W 325', EX .5 AC HWY
2244 HWY 65
MORA MN 55051

SALES HISTORY: ----- | TRANSFER HISTORY: -----
Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
1089 LLC PERRON ENTERPRISE 01/25/2022 W 227,500 227,500 2022/01/25 277524 1089 LLC

ASSESSMENT SUMMARY: -----
Year Class Hstd Land Mkt Land Dfr Building Total Mkt Total Dfr Limited Mkt Limited Dfr Exemptions Taxable New Imp
2023 101 0 146,600 0 146,600 146,600 146,600 0
2022 101 0 110,300 0 110,300 110,300 110,300 0

CAMA LAND DETAILS: ----- NOTES: -----
Land market: 10 KNIFE LAKE Last calc date/env: 03/24/23 B REMOVED 1 ENTITLEMENT-LESS THAN 40 ACRES
Neighborhood: 10000.00 KNIFE LAKE TWP 1.00 Asmt year: 2023
Wid: .00 Dth: .00 Avg CER:
Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
101000A AC 32.87 3500.00 3500.00 115045 1 101 32.87
32.87 TV
103060A AC 6.00 2600.00 2600.00 15600 1 101 6.00
6.00 TW
109000U UN 1.00 16000.00 16000.00 16000 1 101
1.00 OP
Front feet: .00 Other Acres: 38.87 Totals: 146,645
FF/SF acres: .00 CAMA acres: 38.87
Mineral:

CAMA SUMMARY: -----
Schedule: 2023 Quintile date: Insp/By/Cmp: 02/01/2016 MS P
Neighborhood: 10000.00 KNIFE LAKE TWP



Board of Appeal and Equalization Handbook

*This handbook was created to satisfy the training requirements of Minnesota Statutes,
sections 274.014 and 274.135*

Updated December 2021

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Purpose of the board

The purpose of the Board of Appeal and Equalization is to provide a fair and objective forum for property owners to appeal their valuation or classification. The local board often serves as the first formal step in the appeals process for taxpayers.

One of the most important duties placed by law upon the governing body of a township, city, or county is to serve as the Board of Appeal and Equalization. Effective actions taken by the board may potentially make a direct contribution to attaining assessment equality.

The goal of the Board of Appeal and Equalization should be to attempt to address property owners' issues efficiently, fairly and objectively.

Always keep in mind that any changes made by the board must be substantiated by facts. Any value reductions must be justified because they have the effect of shifting the tax burden to other property in the jurisdiction. Further, any changes made by the board must meet statutory guidelines.

Training for Boards of Appeal and Equalization

Legislation enacted in the 2003 and 2008 sessions requires that there be at least one member at each meeting of a Board of Appeal and Equalization who has completed an appeals and equalization course developed or approved by the Commissioner of Revenue within the last four years.

Board members have a four-year certification cycle. They may have also taken additional appeals and equalization courses as a refresher. This handbook and the accompanying presentation have been updated to provide additional useful information to help the local board members better understand the overall assessment process and their role within it.

The impetus for the legislation

The legislation was enacted in part as a response to complaints that were directed to the Governor, Legislature and Department of Revenue. The legislature determined that training was needed to address the procedural shortfalls of some boards. This training will provide information and education for board members that will make the process more efficient and result in a better overall experience for both property owners and board members.

The appeals and equalization course details the responsibilities, procedures and requirements of the Board of Appeal and Equalization. The legislation also requires the Commissioner of Revenue to develop a handbook to be reviewed during this course. This handbook includes:

Does “training” sound familiar?

Training for Local Boards of Appeal and Equalization is not a new concept. From 1947 to 1979, Local Boards of Appeal and Equalization (then referred to as local boards of review) were required by law to attend an instructional meeting at the county. In 1979, Minnesota Statutes, Section 273.03, subdivision 1 read as follows:

“The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state.”

While training or instructional meetings may not be a “new” idea, the 2003 legislature determined that training for Local Boards of Appeal and Equalization was necessary to explain and clarify the role and duties of the board to help ensure that property owners receive a fair and impartial review of their valuation and classification. County Boards were added in 2008.

- The role of the board in the assessment process;
- Legal and policy reasons for fair and impartial appeal and equalization hearings;
- Meeting procedures that foster fair and impartial assessment reviews and best practices recommendations;
- Quorum requirements for boards; and
- Explanations of alternate methods of appeal.

Compliance requirements

All cities and towns must comply with the training and quorum requirements listed below. All counties must comply with the training and quorum requirements listed below:

- At least one voting member at each board meeting has completed the appeals and equalization course within the last four years; **and**
- A quorum was present at each board meeting for the previous assessment year.

Failure to comply

Any **city or town** that fails to meet the compliance requirements by February 1 of each year is deemed to transfer its powers to the County Board of Appeal and Equalization for a minimum of two assessment years beginning with the current assessment year. The jurisdiction would lose its local board for a minimum of two years and then they would need to provide proof of compliance and a resolution to the County Assessor by February 1 of the assessment year they want to reinstate their board powers.

Any **county** that fails to meet the compliance requirements by February 1 of each year is deemed to transfer its powers to the Special Board of Equalization for a minimum of two assessment years beginning with the current assessment year (see alternate methods of appeal section for more information on special boards). A county board that does not comply with the requirements and has not appointed a special board of equalization shall appoint a special board of equalization before the following year's assessment.

A special board of appeal and equalization must also meet the training requirements of the regular board of appeal and equalization.

The Notice of Valuation and Classification must notify property owners when the Board of Appeal and Equalization for a city or town has been transferred to the county or for a county has been transferred to a special board for failure to comply with these requirements. Instead of a Local Board of Appeal and Equalization meeting, property owners must be provided with a procedure for reviewing their assessments, such as open book meetings, prior to the meeting of the County Board of Appeal and Equalization. This alternate review process will take place in April and May.

A board who fails to meet these requirements may be reinstated by resolution of the governing body and upon proof that one of the members of its Board of Appeal and Equalization has completed the appeals and equalization course. The resolution and proof must be provided to the county assessor for cities and towns and to the commissioner of revenue for counties by February 1 to be effective for the current assessment year.

Note: The citation for the appeals and equalization course and meeting requirements for local boards is Minnesota Statutes, Section 274.014 and for county boards is section 274.135.

Role of the board in the assessment process

The Board of Appeal and Equalization has the authority to change the valuation or classification of a property for the current assessment year. Taxes or prior year assessments are not within the jurisdiction of the board.

Any decisions made by the board must be supported by facts and by Minnesota law. The board must make informed decisions and ensure all taxpayers are treated fairly and uniformly.

In order to make an informed decision on the valuation or classification of a property, it is important to understand the concepts of valuation and classification. These two concepts are equally important in the assessment process. They are both determined on the assessment date, January 2, each year.

We will look at the definition of market value and explain how classifications are determined.

Market value

State law requires that all property shall be valued at its market value (Minnesota Statutes, Section 273.11, subdivision 1).

Minnesota Statutes, Section 272.03, subdivision 8 defines "market value" as follows:

" 'Market value' means the usual selling price at the place where the property to which the term is applied shall be at the time of assessment; being the price which could be obtained at a private sale or an auction sale, if it is determined by the assessor that the price from the auction sale represents an arm's-length transaction. The price obtained at a forced sale shall not be considered."

Market value

The price that would tend to prevail under typical, normal competitive open market conditions.

Many professional appraiser/assessor organizations have a more detailed definition of market value. The elements of these definitions can be used to clarify the statutory definition.

The definition of market value usually implies the consummation of a sale as of a specific date under the following conditions:

- The buyer and seller are typically motivated;
- Both parties are well informed or well advised and both are acting in what is considered to be their own best interest;
- A reasonable time is allowed for exposure in the open market;
- Payment is made in cash or its equivalent;
- Financing, if any, is on terms generally available in the community on the specified date and typical for the property type in its locale; and
- The price represents a normal consideration for the property sold unaffected by special financing amounts and/or terms, services, fees, costs or credits incurred in the transaction.

In other words, market value is the price that would tend to prevail under typical, normal competitive open market condition

Minnesota Statutes, Section 273.11, subdivision 1 further states:

“In estimating and determining such value, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation, nor shall the assessor adopt as a criterion of value the price for which such property would sell at a forced sale, or in the aggregate with all the property in the town or district; but the assessor shall value each article or description of property by itself, and at such sum or price as the assessor believes the same to be fairly worth in money.”

The law provides that all property **must** be valued at market value, not that it **may** be valued at market value. This means that factors other than market value issues (such as personalities or politics) should not affect the market value determined by the assessor. Non-market value factors also should not affect the actions of the Board of Appeal and Equalization.

Estimated market value

The value determined by the assessor as the price the property would likely sell for on the open market is called the estimated market value (EMV). This value is determined on the assessment date, January, 2 of each year.

The EMV for the current assessment year is the only value property owners may appeal to the board, even though taxpayers will also be given a taxable market value.

Taxable market value

Taxable market value (TMV) is the value that property taxes are actually based on, after all reductions, limitations, exemptions, exclusions and deferrals.

There are many programs and provisions in Minnesota law that allow for a property's EMV to be different from its TMV. For example, qualifying veterans who are disabled receive an exclusion of up to \$150,000 or \$300,000 of their property's EMV. This reduction is reflected in their TMV.

Other programs and provisions to be aware of include the Agricultural Property Tax Law (Green Acres), the Rural Preserve Property Tax Program (effective for the 2011 assessment) and Plat Deferral. If you have questions about these or any other programs, speak with your county assessor.

The board cannot change the TMV of a property. The only value the board has the authority to change is the EMV for the current year. Changing the EMV may ultimately change the TMV, but it is important to note that there can be instances where the board raises or lowers the EMV, and the TMV remains the same.

Classification

In Minnesota, property is classified according to its actual use on the assessment date (January 2 of each year). If the property is not currently being used, it is classified according to its most probable, highest and best use.

Property owners do not get to choose how they want their property to be classified. It is the assessor's job to classify property consistent with Minnesota Statutes, according to its current use or its most probable, highest and best use.

When determining the most probable, highest and best use for a property that is not being used, zoning may be an influencing factor in the classification of the property; however, it is not the sole factor. Additionally, all real property that is not improved with a structure must be classified according to its current use or its highest and best use permitted under the local zoning ordinance if there is no identifiable current use. If zoning permits more than one use, the land must be classified according to the highest and best use permitted.

If no such zoning ordinance exists, the assessor shall consider the most likely potential use of the unimproved land based upon the use of surrounding land or land in proximity to the unimproved land.

Property classifications are defined in Minnesota Statutes. Examples of classifications include residential homestead, residential non-homestead, apartment, commercial, and agricultural.

The board can change the classification for the current assessment year of any property which in the board's opinion is not properly classified. The classification must be based on use, and in order for the board to change the classification, the owner must present evidence that the property is used in a manner consistent with the classification he/she is seeking. The board can only change the classification of a property to a classification that is permitted by law.

For example, the assessor classifies a property as residential. The owner seeks the agricultural classification. In order for the board to change the classification to agricultural, the owner must prove that the property is used agriculturally and meets the statutory requirements of the agricultural class.

It is important to remember that use – not zoning – is the key factor in determining the classification of a property. For example, a property owner has a parcel that is used as an auto repair shop. The assessor has the property classified as commercial. The property is zoned agricultural so the owner is seeking the agricultural classification. Classification is based on use. Since the property is used as an auto repair shop, it is properly classified as commercial. Therefore, the board must vote to uphold the commercial classification.

Split-class property

A property can have more than one property tax classification if it has more than one use. Such properties are called split-class properties. If this is the case, the assessor will classify the different uses accordingly. For example, when an owner-occupied farm also has a structure that is used as a commercial repair shop for farm equipment, the property is split classified agricultural homestead and commercial.

Classification

The assessor assigns a statutorily-defined classification to all property based upon the actual use of the property on January 2 of each year.

Examples of Minnesota property classes include residential, agricultural, commercial-industrial, apartment and seasonal residential recreational.

Highest and best use

A principle of appraisal and assessment requiring that each property be appraised as though it were being put to its most profitable use (highest possible present net worth), given probable legal, physical and financial constraints.

Glossary for Property Appraisal and Assessment, International Association of Assessing Officers, 1997.

Overview of the assessment process

The assessment of property – determining the estimated market value and classification – technically occurs on January 2 (the assessment date) of each year. The work and analysis required to make these estimations involves several months before and after the assessment date, however.

Most of the field inspections of real estate for the next assessment begin in the summer and continue through the fall. For example, assessors will inspect properties starting in the summer of 2012 for the January 2, 2013 assessment. These inspections are when the assessor identifies and records the specific characteristics of each property being reviewed. These characteristics include square footage, condition of the property and number of bedrooms, for example. Assessors gather a lot of information to help them estimate each property's value and determine its use for classification purposes. This field inspection work is completed as the assessment date nears.

At about this same time, assessors start work on analyzing sales and other market data in a sales ratio study to help them estimate values. The sales included in this sales ratio study should represent a typical open market. The sales are from October 1 of two years prior to the assessment year to September 30 of the year prior to the assessment year. In other words, sales from October 1, 2011 to September 30, 2012 are included in the study for the 2013 assessment. The Department of Revenue, through the State Board of Equalization, conducts a similar sales ratio study to monitor the work of the assessors.

Based on the field inspections and sales ratio study, all taxpayers are notified of their value and classification for that January 2 assessment date in the spring of each year. This notification initiates the appeals process that continues until the middle of June at the local level.

Once the appeal process is complete, the assessor starts work on the next assessment, and the entire cycle starts again.

The final value and classification for each property for each assessment year is used in determining that property's taxes in the following year. For example, the value and classification for the 2013 assessment, once finalized, is used to determine the taxes paid in 2014.

Assessor estimates value

The assessor determines the approximate selling price (or EMV) for each taxable parcel based on the conditions of the market on January 2 of each year.

The assessor is required by law to view each property at least once every five years. However, **even if the assessor did not physically visit a property for that assessment year, the property is subject to valuation changes to reflect market conditions.** The assessor is required to estimate the market value as of January 2 of each year to reflect current market conditions because the real estate market is constantly changing – sometimes dramatically.

When the assessor views the interior of a property, he/she can make a more accurate assessment and eliminate any guesswork. The assessor bases his/her assessment on multiple factors, including size, age, condition, quality of construction and other features such as fireplaces.

The assessor compares the property to actual sales of similar properties in the area to determine the EMV of a property. In addition to this approach to determining value, the assessor may also consider the cost to construct the property or the income generated from the property. These techniques are often referred to as the "three approaches to value."

Three approaches to value

The assessor applies one or more of the three approaches to value in estimating a property's value:

- Sales comparison approach;
- Cost approach; and/or
- Income approach.

The assessor will consider all approaches to value, but one approach may be better suited than the others for estimating the value of a particular property. In some cases, one or more approaches may not be applicable.

Sales comparison approach: This approach is based on the reasoning that the value of a property is related to the sale prices of similar properties in the same market.

Using this approach, the assessor identifies similar properties that have recently sold and analyzes the differences between the subject and the comparable properties. The sale price for each comparable sale is adjusted to reflect the differences (i.e. the subject property has three bathrooms and the comparable property has two bathrooms, so the sale price of the comparable property is adjusted upward to make it more similar to the subject property). The assessor then estimates the value based on the analysis of the comparable sales.

The sales comparison approach is most applicable when there is sufficient sales data available for analysis. This approach is most often used for residential properties. It is the most common and preferred method for valuing vacant land when comparable sales data is available.

The sales comparison approach should be supported by other approaches to value when comparable sales are limited or unavailable.

Cost approach: This approach is based on the principle of substitution which means that an informed buyer will not pay more for a property than it would cost to build an acceptable substitute with comparable utility.

Using the cost approach, the assessor calculates market value by estimating the current cost of replacing a structure with one having comparable utility then subtracting depreciation and adding in the land's value.

The cost approach is most reliable when valuing new or relatively new properties because the depreciation is minimal. Depreciation is the loss in value of a property, perhaps due to wear and tear or some other factor.

Estimating the amount of depreciation can be difficult making the cost approach less reliable when valuing older properties. The cost approach can be more useful when valuing structures that are not frequently sold.

Income approach: This approach is based on the reasoning that the value of the property is directly related to its ability to produce income. The property value is measured in relation to anticipated future benefits derived from ownership of the property.

Using this approach, the assessor reviews income and expense information for the subject property and estimates the market value of the property based upon the income stream projected to be derived from the property. This approach has limited applicability because it is only appropriate for income-producing properties such as commercial, industrial and apartments. The income approach is the primary approach for valuing income-producing properties.

Assessor determines classification

Along with estimating the market value of each property, the assessor must determine the classification, or use, of each parcel of property. Property classifications are defined in Minnesota Statutes, and the assessor classifies the property based on its use as of January 2 of each year. Examples of classifications include residential homestead, residential non-homestead, apartment, commercial and agricultural.

Assessor reviews sales ratio

Assessors analyze the sales in a community in order to understand local market trends and provide direction in estimating values. Whenever real estate is sold for more than \$1,000 a certificate of real estate value (CRV) must be filed in the county in which the property is located.

The assessor uses CRVs to analyze actual sales of property and to complete sales ratio studies for each community and for each type of property. The ratio is determined by dividing the EMV by the sale price. The assessor uses the sales as guides to estimate what similar properties would likely sell for on the open market. It is important to remember that one sale, taken by itself, does not necessarily reflect the actual real estate market in a jurisdiction.

In addition to the sales ratio study conducted by the assessor, the Department of Revenue conducts a similar independent sales ratio study for the jurisdiction to monitor how close the median ratio is to the required level of assessment and is used by the State Board of Equalization. The Department of Revenue's sales ratio studies should be the same or similar to the studies conducted by the assessor.

The sales ratio study

The sales ratio study is a tool assessors use to help determine values for properties. The study helps assessors plan the upcoming assessment and evaluate the current assessment. If results of the study are not within acceptable guidelines, the assessor is required by law to either decrease or increase values so that they more closely reflect the market.

The sales ratio study period includes sales that have occurred in a twelve month period. For the January 2, 2013 assessment, the assessor reviews sales that occur between October 1, 2011 and September 30, 2012. By design, there is a lag between the sale and when it is used to help estimate value so it can be verified and reviewed for accuracy.

The assessor only considers sales that have been verified as typical and open market. This means the buyer and seller are typically motivated, both parties are acting in their own best interests and a reasonable time is allowed for marketing. According to state law, the assessor must not use sales that cannot be verified as open market sales. This means sales between family members, for example, are not included. This also means that foreclosure sales are very rarely (if ever) included.

The assessor completes a sales ratio study by gathering basic data and screening and editing information to make any adjustments and exclude all sales that do not represent arm's-length transactions. The remaining data is put into an acceptable format for processing (usually done by computer) and sorted by similar property types within each city or township (or neighborhood if possible). Finally, statistics are computed to describe the information and determine results of the assessor's work.

There are numerous calculations in a sales ratio study that describe the overall levels and quality of the assessment. An important one is the sales ratio; it shows the relationship between the EMV and a property's sale price. It is the EMV divided by the sales price.

$$\text{Sale Ratio} = \frac{\text{EMV}}{\text{Sale Price}}$$

The median sales ratio is the midpoint (middle) of all the individual ratios that are included for that property type in that city or township for that study period when they are put in order.

In Minnesota, this median sales ratio should be between 90% and 105%. This means that when all sales from that study period for that property type in that city or township are put in order from smallest to largest ratio, the middle ratio should be between 90% and 105%.

In Minnesota, six sales of each property type in each jurisdiction are required to complete a sales ratio study. In fact, just because a property sells does not mean its sale price should be its EMV. Assessors look at all sales in a study to arrive at conclusions and value estimates in mass. When there are limited sales to study, the assessor uses other tools, e.g. expanding the time and/or geographic areas.

Assessor notifies taxpayer

The assessor notifies taxpayers of their values and classifications each year after they have been estimated on the assessment date. This notification – the Notice of Valuation and Classification – must be mailed at least 10 days prior to the Local Board of Appeal and Equalization meeting or 10 days prior to the open book meeting (generally, this means that the notices are mailed in February or March of each year).

At this point, the property owner can appeal the EMV and/or classification if he/she feels that the property is:

- classified improperly;
- valued at an amount higher than they could sell the property for; and/or
- valued at a level different from similar properties in the area.

The property owner should first contact the assessor's office to discuss questions or concerns.

Issues often can be resolved at this level. If questions or concerns are not resolved after talking with the assessor, formal appeal options are available:

- Property owners may appeal to the Local Board of Appeal and Equalization (some jurisdictions that have transferred the local board duties to the county will have open book meetings instead of local board meetings);
- If the property owner is not satisfied with the local board's decision (or the outcome of the open book meeting), he/she may then appeal to the County Board of Appeal and Equalization; and/or
- The property owner may appeal to Tax Court.

The Notice of Valuation and Classification must provide the property owner with the date, time and location of the Local and County Boards of Appeal and Equalization.

Assessor meets with State Board of Equalization

The State Board of Equalization ensures assessors follow approved appraisal and assessment practices and reviews the results of the assessors' work in estimating values. This board meets in June of every year. The meeting, and any resulting changes, occurs only after a review of values and sales ratios and after discussions with the county assessor, county assessors in adjacent counties, and the Commissioner of Revenue.

The Department of Revenue, as the State Board of Equalization, completes its own sales ratio studies – one which is very similar to the assessor's study, plus two additional studies – to be sure values closely match the real estate market.

The department has determined that a minimum of six sales in a jurisdiction are required for the median ratio to be reflective of actual assessment levels for its studies. There are some jurisdictions and property types that may never have enough sales, for example small-town commercial properties. In these instances, the assessor and the State Board of Equalization may examine sales over a protracted period of time or borrow sales from other similar jurisdictions to help evaluate the assessment and estimate values.

The State Board of Equalization completes this verification statewide for each property type and jurisdiction and can order changes to EMVs if the assessor's work does not comply with law and guidelines. If the study indicates that the median ratio is below 90 percent or above 105 percent, the Commissioner of Revenue has the authority to increase or decrease values to bring about equalization.

The equalization process is designed not only to equalize values on a county-, city- and township-wide basis but also to equalize values across county lines to ensure a fair valuation process across taxing districts, county lines and by property type.

State Board orders are usually on a county-, city- or township-wide basis for a particular classification of property. All State Board orders must be implemented by the county, and the changes are made to the current assessment year.

The board meeting

Who must attend the meeting - Local Boards

Per Minnesota Statutes, Section 274.01, subdivision 1, paragraph (a), the town board of a town or the council or other governing body of a city is the Local Board of Appeal and Equalization, except in the following situations:

- Cities whose charters provide for a board of equalization;
- Cities or towns that have transferred their local board duties to the county (*see Chapter 5*);
- Cities with Special Boards of Appeal and Equalization appointed by the governing body (*see Chapter 5*); or
- Cities or towns whose local board duties have been transferred due to noncompliance with the training requirements.

When a Local Board of Appeal and Equalization convenes, a majority of the voting members (quorum) must be in attendance in order for any valid action to be taken (*see Chapter 4 for more information about quorum requirements*).

The local assessor – when applicable – is required by law to be present with his/her assessment books and papers. The local assessor is required to take part in the proceedings to support his values or recommend a change, but the local assessor has no vote. He/she should be prepared to explain how the value was determined, and in doing so, the assessor should be able to describe the characteristics of the property, such as: location and neighborhood, public or private restrictions on the property, building type and size, quality of construction, age of the structure, physical condition of the structure, total number of rooms and total number of bedrooms and bathrooms, and market conditions, etc.

The local assessor should be knowledgeable about the local real estate market and the property in the area. While it is not the goal of the assessor to influence the board, the assessor should provide factual information to support the value and classification or to support a recommended change to a subject property. The local assessor also should be able to explain how the property classification was determined.

In addition to the local assessor, the county assessor or one of his/her assistants is required to attend. The board should ask the local and/or county assessors to present any tables that have been prepared, making comparisons of the current assessments in the district. Either the local or county assessor is required to have maps and tables relating particularly to agricultural land values for the guidance of the Local Board of Appeal and Equalization.

The local board should be prepared to ask the local and county assessors questions, and assessors should be prepared to answer questions and provide information that will assist the board in its deliberations.

Meeting dates and times for the local board

The meeting date and time for the Local Board of Appeal and Equalization is set by the county assessor. The county assessor must provide written notice of the date and time to the city or town clerk by February 15 of each year. The clerk shall publish and post notice of the meeting at least 10 days before the date of the meeting.

The Local Board of Appeal and Equalization meeting must be held between April 1 and May 31 of each year (unless the provisions of a charter provide otherwise). The local board must conduct its business and adjourn within 20 days of the date stated in the published notice. Upon request, the Department of Revenue (at its discretion) may grant extensions beyond the 20-day time period to date no later than May 31.

No changes may be made by the local board after adjourning. The county assessor also may not make any changes in valuation or classification that are intended to correct errors in judgment by the county assessor after the local board has adjourned. However, the county assessor may make changes that are clerical in nature or changes that extend

homestead treatment until the tax extension date for that assessment year. A list of all the changes made by the local board must be fully documented and maintained in the assessor's office and must be available for review by any person. A copy of the changes made during this period in those cities or towns that hold a local board must be sent to the county board no later than December 31 of the assessment year.

Who must attend the meeting County Boards

Per Minnesota Statutes, Section 274.13, subdivision 1, the county commissioners, with the county auditor, or, if the auditor cannot be present, the deputy county auditor, or, if there is no deputy, the court administrator of the district court, shall form a board for the equalization of the assessment of the property of the county, including the property of all cities whose charters provide for a board of equalization.

When a County Board of Appeal and Equalization convenes, a majority of the members (quorum) must be in attendance in order for any valid action to be taken (*see Chapter 4 for more information about quorum requirements*).

The county assessor is required by law to attend the meeting of the county board of equalization. He/she takes part in the proceedings to support values and classifications or to recommend changes to the board but is not a voting member of the board. The county assessor investigates and reports on any assessment ordered by the county board and enters all changes made by the board in the assessment books.

The county assessor should be prepared to explain how the value was determined, and in doing so, the assessor should describe the characteristics of the property, such as: location and neighborhood; public or private restrictions on the property; building type and size; quality of construction; age of the structure; physical condition of the structure; total number of rooms and total number of bedrooms and bathrooms; and market conditions, etc.

The county assessor is knowledgeable about the local real estate market and the property in the area. He/she provides factual information to support the value or to support a recommended change to a subject property. The county assessor also should explain how the property classification was determined and why the classification is appropriate or why it should be changed. While the County Board of Appeal and Equalization is in session, the county assessor assists the board in performing its duties. The assessor shall furnish the board with all necessary charts, tables, comparisons, and data which it requires in its deliberations, and shall make whatever investigations the board may desire.

The county assessor should present any information that has been prepared, making comparisons of the current assessments in the county. The county assessor is required to have maps and tables relating particularly to agricultural land values for the guidance of the County Board of Appeal and Equalization.

The board should be prepared to ask the county assessor questions, and the county assessor should be prepared to answer questions and provide information that will assist the board in its deliberations.

Meeting dates and times for the county board

The board may meet on any 10 consecutive meeting days in June, after the second Friday in June. The actual meeting dates must be contained on the Notice of Valuation and Classification mailed to each property owner in the county.

New legislation resulting from the 2008 session now allows the board to meet on Saturdays. The legislation also requires at least one meeting must not end prior to 7:00 pm. Similarly, if the board requires appointments, some of the available times must extend until at least 7:00 pm. The Saturday meeting may be in lieu of the extended meeting time requirement.

No action taken by the County Board of Appeal and Equalization after June 30 is valid, except for corrections that are

clerical in nature or changes that extend homestead treatment until the tax extension date for that assessment year. Any such changes made by the assessor after adjournment must be fully documented and maintained in a file in the assessor's office and shall be available for review by any person. A copy of any changes made by the assessor during this period shall be sent to the county board no later than December 31 of the assessment year.

The county auditor shall keep an accurate record of the proceedings and orders of the board. The record must be published like other proceedings of county commissioners. A copy of the published record must be sent to the commissioner of revenue, with the abstract of assessment.

Documenting board actions

Before adjourning, the Board of Appeal and Equalization must prepare an official record of all actions taken by the board.

This means that the board must prepare an official record of the proceedings. **The record must reflect all board actions.** Therefore, the record must list all:

- Assessments of property added to the tax rolls with the market value for each **local boards only**;
- Appeals brought before the board, indicating the action taken by the board (including all appeals in which the board voted “no change”);
- All blanket changes (changes to an entire class of property) **county boards only**;
- Assessments that have been increased or decreased with the market value for each;
- All classification changes; and
- All changes that the county assessor brought to the board for action, indicating the action taken by the board.

For each meeting, a certification form must be signed and dated by the members of the board who were present at the meeting. The certification form must also list the names and titles of **all voting members of the board**, including those who are present and those who are absent, to verify that the quorum and training requirements were met. The county assessor is to make all changes ordered by the board that are authorized by law.

Required forms for documenting board actions

County assessors are required to submit any changes made by the Local and County Boards of Appeal and Equalization to the Commissioner of Revenue, along with a copy of the proceedings of each board. For **local boards**, this must be done within 10 working days following final action of the local board. For **county boards**, this must be done within 5 working days of the final action. The information must be filed in the manner prescribed by the Commissioner of Revenue (Minnesota Statutes, Chapter 270C and Section 270C.89 subdivision 1).

In recent years, there has been increasing interest by the legislature and others in the number of appeals at the local level and the effect of the changes that were made. However, because of the manner in which many counties submit this information, the Department of Revenue has not been able to respond to requests for this information. Therefore, we are requiring that the counties provide the data in a format that is complete, readable and easily interpreted. Each county will be required to submit this information in an electronic format as instructed by the Department of Revenue.

To ensure that the information is consistent from local jurisdiction to local jurisdiction and from county to county, the Department of Revenue requires that each board complete the following two forms for each meeting:

- *Board of Appeal and Equalization Certification Form* – must be completed **and signed** to verify that the quorum and training requirements were met and to provide a summary of board actions; and
- *Board of Appeal and Equalization Record Form* – must be completed to provide a detailed report of the proceedings of the board.

The county assessor will provide these forms to the board. The board will complete the forms (the jurisdiction total EMV is to be completed by the assessor), and the county assessor will take possession of the completed forms at the end of the meeting.

A *Certification Form* must be completed in the case of a reconvene meeting. If a recess is called, a quorum and trained member must also be present at the reconvene meeting for the board to take valid action. To verify that the quorum requirement was met, the board must complete and sign a *Certification Form* for each reconvene meeting. The board will continue to complete the **original Record Form** at each reconvene meeting.

The reconvene meeting(s) must be held and all business of the **local board** must be concluded within 20 calendar days (including the day of the initial meeting) unless the board requests a time extension in writing from the Department of Revenue and the time extension is granted by the department (no extensions will be granted beyond May 31). For **county boards**, no action may be taken after June 30. The date and time for the reconvene meeting must be determined before the initial meeting is recessed. Once the Board of Appeal and Equalization has adjourned, it cannot reconvene.

Duties of the board

The board is to determine whether all of the taxable property in the jurisdiction has been properly valued and classified for the current assessment. All property is to be valued at its market value, and all property is to be classified according to use. At the county level, the board is to ensure equalization from jurisdiction to jurisdiction as well.

The **county** board is required by law that each member take an oath to fairly and impartially perform duties as a member. It is assumed that the assessor has properly valued and classified all the property in the jurisdiction. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor's value or classification.

The complaints and objections of property owners appealing individual assessments for the current year should be considered very carefully by the board. An appeal may be made in person, by letter, or through a representative of the owner. Written objections should be filed prior to the meeting of the Board of Appeal and Equalization and must be presented to the board for consideration while it is in session. The board **must hear all complaints and examine all letters**. Such assessments must be reviewed in detail, and the board has the authority to make corrections as it deems to be just. The board may recess from day to day until all cases have been heard.

The Board's Responsibility to Hear All Appeals

It is the board's responsibility to hear all appeals presented until the board adjourns. A property owner can present their appeal at the initial meeting or at any of the reconvene meetings. The board **must hear** that appeal and make a decision. The board cannot dismiss the property owner's appeal, unless the meeting is adjourned.

The board should look for improvements that are not on the tax rolls. When improvements are missing from the tax rolls, an unfair burden falls upon the owners of all properties that have been assessed. If the board finds any improvements that are not on the tax rolls, the board should place it on the assessment list along with its market value, and correct the assessment so that each tract or lot of real property and each article, parcel or class of personal property is entered on the assessment list at its market value.

Prohibition on changes within 10 days of local board meeting

Since the Notice of Valuation and Classification must be mailed to taxpayers at least 10 days prior to the meeting of the Local Board of Appeal and Equalization, the assessor should not make changes to the valuation or classification of a property within that 10-day window without bringing the change to the local board for action.

After receiving the notice, the property owner can contact the assessor to discuss questions or concerns. The assessor can make changes to the valuation or classification without bringing the change to the local board if a new notice is mailed to the property owner at least 10 days prior to the local board meeting.

Oftentimes, the assessor will continue to review properties within 10 days of the local board meeting. However, if the assessor makes a change, that change should be brought to the local board for action. If the property owner agrees with the change, he/she does not need to personally appeal to the board. Instead, the assessor should present such changes to be voted on by the board.

What the board can do

Reduce the value of a property. The board may reduce the value of a property if the facts show that the property is assessed at a value that is higher than its market value. All property is to be valued at its market value. It is assumed that the assessor has properly valued the property. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor's value.

Increase the value of a property. The board may increase the value of a property if the facts show that the property is assessed at a value that is lower than its market value. The board must also base the decision to increase the market value on facts. All property is to be valued at its market value. It is assumed that the assessor has properly valued the property. The board must rely on factual evidence to disprove the assessor's value.

Before the board raises the market value of a property, it must notify the owner. The law does not prescribe any particular form of notice, except that the person whose property is to be increased in assessment must be notified of the intent of the board to make the increase. The owner must be notified either in writing or orally. He/she should be given a time to appear before the board. After the hearing, the board should make any corrections that it deems just.

Add improvements to the assessment list. In reviewing the individual assessments, the board may find instances where property is not listed at its market value because the value of a building or other improvement was not included when the market value of the property was estimated. These should be carefully reviewed by the board and placed on a tentative list of property values to be increased. The board should then determine to what extent the valuation of such property should be increased. Before the board adds value for new or overlooked improvements, it must notify the owner.

Change the classification of a property. In Minnesota, property is classified according to its use on the assessment date (January 2 of each year). If the property is not currently being used, it is classified according to its most probable, highest and best use. Property owners do not get to choose how they want their property to be classified. It is the assessor's job to classify it according to its current use or its most probable, highest and best use. The board can change the classification of any property which in the board's opinion is not properly classified. Again, it is assumed that the assessor has classified the property correctly. The classification must be based on use, and in order for the board to change the classification, the appellant must present evidence that the property is used in a manner consistent with the classification.

Local Boards Only: Add properties to the assessment list. If the board finds that any real or personal property has not been entered onto the assessment list, the board shall place it on the assessment list along with its market value, and correct the assessment so that each tract and lot of real property and all personal property is entered on the assessment list at its market value.

County Boards Only: Order percentage increases or decreases for an entire class of property (blanket changes). The county board can order a percentage increase or decrease to an entire class of property if it feels that the original assessment is incorrect. These increases or decreases can be on land alone, buildings alone, or land and buildings together. The county board does not need to notify the property owners affected by blanket changes.

Additionally, the county board has the authority to make changes to market values or classifications established by local boards as it deems appropriate. The County Assessor typically brings these changes to the county board's attention.

What the board can't do

The board can't consider prior year assessments. The Board of Appeal and Equalization does not have the authority in any year to reopen former assessments on which taxes are due and payable. The board considers only the assessments that are in process in the current year. Occasionally, a property owner may appear with a tax statement and protest the taxes or assessment of the previous year. The board should explain tactfully that it does not have the authority to consider such matters. After taxes have been extended, adjustments can be made only by the process of application for abatement or by legal action.

The board can't reduce the aggregate assessment by more than 1 percent. Although the both Local and County Boards of Appeal and Equalization have the authority to increase or reduce *individual* assessments, the County Board alone can increase or reduce the assessments of an *entire* class of property. However the total of all adjustments for both local and county boards must not reduce the aggregate assessment of the jurisdiction by more than 1 percent. The "aggregate assessment" is the total EMV that the board has the authority to change, i.e. the total EMV of assessments within the jurisdiction excluding state assessed property. For example, if the total EMV of a jurisdiction is \$2,000,000, the board cannot reduce the total EMV of the jurisdiction by more than \$20,000. This means the EMV after all board actions must be at least \$1,980,000.

Assessor's EMV + Total board EMV increases - Total board EMV reductions
EMV after board actions

If the total amount of adjustments made by the board does lower the aggregate assessment by more than 1 percent, none of the adjustments will be allowed. This limitation does not apply, however, to the correction of clerical errors or to the removal of duplicate assessments. Clerical errors are limited to errors made by someone performing a clerical function during the course of the actual assessment. Examples of clerical errors are errors such as transposing numbers or mathematical errors. Errors that occur when making estimations during the inspection and appraisal process (judgment errors) are not considered to be clerical errors.

The board can't exempt property. The Board of Appeal and Equalization does not have the authority to grant an exemption or to order property removed from the tax rolls.

A member of the board can't make changes to property in which he/she has a conflict of interest or financial interest. If a property being appealed is owned by a board member, a board member's spouse, parent, stepparent, child, stepchild, grandparent, grandchild, brother, sister, uncle, aunt, nephew, or niece, by blood or marriage, the board member is prohibited from participating in the actions of the board for that appeal. The board member is also prohibited from participating in an appeal of a property in which a board member has a financial interest. If the remaining members constitute a quorum, the board may vote on the action with the compromised board member abstaining from the vote. Otherwise, or if the board wishes to prevent any perception of preferential treatment, it should mark "No change" on the record form for the meeting. The taxpayer will be eligible to appeal to the next appeal level (County Board, Tax Court).

The board can't grant special program status. If a property owner is appealing for enrollment in special programs that require an application (e.g. Green Acres), they must follow the proper application procedure.

The local and county board can't make changes benefiting a property owner who refuses entry by the assessor.

The board may not make an individual market value adjustment or classification change that would benefit the property in cases where the owner or other person having control over the property will not permit the assessor to inspect the property and the interior of any buildings or structures. It seems obvious that for an assessor to make a fair and knowledgeable value estimate, he/she must first be allowed to view the entire property. Until such access is granted, the board should not grant a value reduction.

The local board can't order percentage increases or decreases for an entire class of property. The county board can't add properties to the assessment list. It can request that the auditor place such omitted properties on the tax rolls.

Recommendations for board members

Become familiar with sales information prior to board meeting

Most board members are not necessarily aware of current trends in the real estate market or trained in the field of appraisal. Therefore, advance preparation is essential to making informed, fair decisions on the appeals heard by the local board.

The county assessor (or the local or city assessor in some instances) should provide information on the real estate market in advance of the board meeting. If this information is not provided, the board should request that the assessor provide the information at least one week prior to the meeting so board members have time to review it.

The following are examples of the type of data that the assessor may provide for the board to use when determining if an adjustment is necessary. This is not an all-encompassing list, and depending on the jurisdiction, it may or may not be necessary for every board to have all the items on the list. The board should work with the assessor to determine the specific information to be supplied to the board.

- Information on sales within the district that occurred in the previous year.
- Valuation tables of land types.
- Copy of the values from the mini-abstract for the district (current year and prior year).
- Printout of parcel listings for the district with the values.
- Review of the current statutory classifications and the corresponding class rates.
- Review of value changes by property type in the district.

The board should also be prepared to request additional background information and to ask questions of the assessor in order to assist with the board's deliberations. As a board member, you should review the information provided by the assessor. If you have any questions about the materials, please be sure to contact the assessor. Being knowledgeable about the real estate market is the key to making informed and fair decisions.

Duties of the clerk – Local Boards

The town or city clerk plays an important role in the Local Board of Appeal and Equalization process. The following is a brief list of the duties of the clerk pertaining to the local board meeting:

- Work with the county assessor to establish the meeting date(s) for the local board;
- Publish and post notice of the meeting at least 10 days prior to the date of the (Minnesota Statutes, Section 274.01, subdivision 1);
- Ensure that a quorum will be present;
- Provide a sign-in sheet for appellants;
- Take minutes of the meeting as part of the town or city record; and
- Return all necessary records to the county assessor in a timely manner.

In some jurisdictions, various duties of the clerk may be performed by the city or county assessor or the assessor's staff. In these instances, it is recommended that the clerk be aware of and monitor these duties to ensure they are completed

Legal reasons for fair and impartial local board meetings

Minnesota Statutes, Section 274.01, subdivision 1, paragraph (b) states:

“The [local] board shall determine whether the taxable property in the town or city has been properly placed on the list and properly valued by the assessor.”

Minnesota Statutes, Section 274.13, subdivision 1 states: *“The [county] board shall examine and compare the returns of the assessment of property of the towns or districts, and equalize them so that each tract or lot of real property and each article or class of personal property is entered on the assessment list at its market value...”*

This means that any action taken by the board must be done in an effort to ensure that all taxable property in the jurisdiction has been *properly* valued and classified by the assessor. It is assumed that the assessor has correctly valued and classified all property. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor’s valuation or classification of the property.

Minnesota Statutes, Section 273.11, subdivision 1 requires that all property be valued at its market value. The assessor is required to value all property at market value, and the Board of Appeal and Equalization also must keep this in mind when adjusting market values.

The board is to hear all appeals and act in a manner that is just. Minnesota Statutes, Section 274.01, subdivision 1, paragraph (b) states:

“On application of any person feeling aggrieved, the board shall review the assessment or classification, or both, and correct it as appears just.”

To act in a just manner, the board must only make changes that are **based on facts**.

County Boards of Appeal and Equalization are required by Minnesota Statutes, section 274.13 to take an oath to fairly and impartially perform their duties.

A sample of the oath is as follows:

“I, <board member’s name>, will solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Minnesota, and that I will faithfully execute and discharge the duties of the <county name> Board of Appeal and Equalization according to law and to the best of my ability and understanding.”

The oath may be administered by a district judge or the clerk of the court and underscores the importance of acting fairly and impartially on all appeals brought before the county board.

Policy reasons for fair and impartial board meetings

Property owners expect and deserve a fair and impartial hearing. Serving as the Board of Appeal and Equalization is an important duty. It is very important that the meeting be conducted in a fair and impartial manner, or the property owner's confidence in the entire appeal process will be undermined.

In order for the property owner to receive a fair and impartial hearing, the property owner must have an opportunity to present his/her appeal and provide evidence to support it. Then the assessor should explain his/her valuation or classification. It is assumed that the assessor has valued and classified the property correctly, and the burden of proof rests with the property owner, who must present factual evidence to disprove the assessor's value or classification. Then the local board must take the appeal under consideration.

An educated board is the key to a fair and impartial hearing. A board that is knowledgeable about the local real estate market does not simply "rubber stamp" the assessor's value but makes independent decisions based on facts. It is important that the property owner does not perceive the outcome to be predetermined or believe that the board is "defending" the assessor's value. This does not mean that the board should not uphold the assessor's value. It does mean that if the local board changes the assessor's value or classification, it must be based on the facts presented.

A fair and impartial hearing does not necessarily mean that the property owner is granted the value reduction or classification change that he/she is seeking. Receiving a fair and impartial hearing only means that the owner had the opportunity to present his/her appeal, the board considered the appeal and based its decision on facts.

Board meeting procedures that foster fair and impartial assessment reviews and other best practices recommendations

Each board meeting is conducted differently. While there are not any specific statutory guidelines for conducting the meeting, this chapter will outline meeting procedures that foster fair and impartial assessment reviews.

Also included in this chapter are best practices recommendations. We acknowledge that some jurisdictions may have bylaws or rules of procedures that may preclude some of these recommendations. Keep in mind that these are recommended procedures for the boards, and they are not intended to contradict such rules or bylaws. It is up to each board to determine which procedures are most appropriate for its Board of Appeal and Equalization meeting.

Meeting procedures

The board should run the meeting

The board should take charge of the meeting. It is not the assessor's meeting. The board is intended to be a fair and impartial review of the assessment. The assessor should realize that the appeal decisions are not in his/her hands. The board's decisions are between the board and the appellant. The assessor is not on trial for his/her work. The board should not critique the assessor's performance or blame the assessor for increasing values (or taxes). Assessors should try not to become too personally involved with the decisions and remember that they have already done their best job. It is now the task of the local board to review the facts and make decisions as it deems just.

Establish ground rules for the meeting

Before hearing any appeals, the Board Chair should outline the ground rules for the meeting. The ground rules set the tone for the meeting. The specific ground rules may vary for each board but should include:

- The purpose of the meeting;
- A reminder to property owners that only appeals for the current year valuation or classification can be made – taxes or prior years' assessments are not within the jurisdiction of the board;
- A reminder to property owners that they may only appeal the estimated market value (EMV), and that the appeals process is concerning this amount - not tax amounts;
- An explanation of the order of the appellants (will it be by appointment first, followed by walk-ins on a first-come basis, etc.);
- The expectations of the appellant when presenting his/her appeal (the appeal must be substantiated by facts; where the appellant should stand or sit; the appellant should be prepared to answer questions posed by the board, etc.);
- The time limits imposed (if any); and
- The procedure the board will follow for making decisions (will the board hear all appeals before making any decisions, will the board send a letter to appellants to inform them of the decision, etc.).

The Board Chair should give the assessor the opportunity to present a brief overview of the property tax process and a recap of the current assessment.

Appellants should then present their appeals. If the assessor has had a chance to review the property prior to the meeting, the assessor can present facts and information to the board to support the valuation or classification or recommend that the board make a change. If the assessor has not had a chance to review the property prior to the meeting, the assessor can present such information to the board at the reconvene meeting.

All proceedings must be public

The board meetings are subject to the open meeting law. The open meeting law requires that meetings of governmental bodies generally must be open to the public. Therefore, all board proceedings must be public.

Board members should not leave the meeting to the assessors while they talk about other business.

Board members should not confer with each other, the assessor, or appellants regarding appeals in question outside the board meeting(s).

Make appellants feel comfortable

Presenting an appeal to the Board of Appeal and Equalization can be intimidating for appellants. The goal of the board should be to make the appellant feel comfortable, not intimidated. To make the appellant more comfortable when presenting an appeal to the board, it is recommended that the appellant sit (or stand) in front of the board and present directly to the board rather than having the appellant speak and address all present in the audience. This not only allows the appellant to be more comfortable, but also decreases the potential that an angry “mob” will form at the meeting.

Dealing with angry or difficult property owners

The following are some tips that may be helpful when dealing with an angry or difficult property owner:

- Always treat the property owner with respect;
- Listen to the property owner;
- Speak calmly and keep your body language calm;
- Encourage the property owner to discuss his/her concerns;
- Do not get defensive;
- Keep things on a positive level;
- Avoid blaming statements (“You...”);
- Keep the conversation focused on the issue, not personalities (“The assessor doesn’t like me,” etc.);
- Clarify the problem;
- Acknowledge the property owner’s concerns;
- Show empathy for the property owner;
- Emphasize collaboration (“Let’s see if we can find a solution to this problem.”);
- Let the property owner know that you will be reviewing the facts of the case; and
- End the property owner’s presentation by acknowledging in a tactful manner that you’ve heard what he/she has to say and will consider the matter.

If things get too heated, it may be a good idea to suggest a short break so the parties can calm down. Do not let things get out of hand before informing the authorities. If the board is anticipating any problems, it may be a good idea to inform local law enforcement of the meeting in advance. Do not take threats or someone talking about violence lightly. Safety should be your main concern. If you feel threatened, call the authorities.

Oftentimes, property owners are frustrated by the process because they are unsure about how to appeal to the local board. To reduce their frustration, it is recommended that the local board let them know what they will need to do to substantiate their appeal (*see “Handouts for property owners” section in the Appendix for information local boards may supply to property owners*).

The Notice of Valuation and Classification will direct property owners to the Minnesota Department of Revenue website (<http://www.revenue.state.mn.us>) for information on the appeal process and how to substantiate appeals. Many counties also have information on their websites concerning how to appeal, property information, frequently asked questions, etc. If your county website does have information relating to assessment or property taxes, it is a good idea to become familiar with this information so you can refer property owners to it.

Hearing appeals

The Board Chair should call the appellant. The board must be attentive when the appeals are being presented. Take the time to listen to the person presenting the appeal, but do not let the appellant dominate the meeting.

After an appellant has presented his/her case, the chair should ask the assessor to explain how the value and/or classification was determined. To keep things moving and to conduct a fair meeting, any time limits imposed on an appellant should also be imposed on the assessor.

The board should ask questions of the appellant and the assessor if more information is needed.

Depending on the procedure that the board is following, the chair should either:

- Have the board make a decision on the appeal; or
- Inform the appellant that his/her concern will be taken into consideration and let the appellant know when a decision will be made, as well as how he/she will be informed of the board's decision.

Review process, not value-reduction process

The appeal process is a review process and not just a value-reduction process. The Board of Appeal and Equalization is an important step in maintaining an equitable property tax system. It is vital that the board members take this responsibility seriously. Any value changes – increases or decreases – must be justified as value changes have the effect of shifting the tax burden to other property owners in the jurisdiction.

The purpose of the board is to ensure equality between taxpayers so that each taxpayer is paying the fair share of taxes – no more, no less. Keeping in mind that a reduction in estimated market value may not reduce taxes, and sharing this information with appellants, may help set the proper tone for the meeting.

Therefore, it is not incumbent upon the board to reduce the value of all individuals who appeal to the board, as that may be unfair to the property owners who have not appealed. The board should not give reductions to people just for “showing up.” It is assumed that the assessor has properly valued and classified all property in the jurisdiction. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor's value or classification. All changes made by the board must be based on facts.

Recess or adjourn

The board may not take action after adjourning. All issues must be resolved before the meeting is adjourned. If issues still need to be considered, the board should recess until the next meeting.

For **county boards**, the next (reconvene) meeting must be held within the ten-day time limit for the board and no later than June 30. For **local boards**, the reconvene meeting must be held within 20 calendar days (including the day of the initial meeting) unless the local board requests a time extension from the Department of Revenue, and the time extension is granted by the department. The date and time for the reconvene meeting must be determined before the initial meeting is recessed.

Once the Board of Appeal and Equalization has adjourned, it cannot reconvene.

Recess

A break in a meeting or proceedings until a certain date and time. Recess is not to be confused with “adjournment,” which ends the proceedings.

Adjourn

The final closing of a meeting, such as a meeting of the board of directors or any official gathering. Adjourn is not to be confused with “recess,” which means the meeting will break and then continue at a later time.

Decisions

It is the board’s duty to review the facts and make corrections as it deems just. It is not appropriate to turn the decision over to the assessor. The board should not order the assessor to review the property and change the value or classification and then adjourn. In this instance, the issue is not resolved. The board may ask the assessor to review the property and report back to the board at a reconvene meeting. Ultimately, it is the board that must make any adjustments.

All decisions should be adopted by a formal vote. Options for decisions include:

- No change;
- Lower the value;
- Raise the value;
- Notify a property owner of intent to raise the value;
- Change the classification; or
- Have the assessor inspect the property and report to the board (within the appropriate meeting timeframe).

There are certain circumstances, such as appeals involving contamination values or income-producing properties, which may require more than the given time for the assessor to review. In such instances, a **local board** may decide to vote “no change” and forward the appeal to the County Board of Appeal and Equalization.

There also may be circumstances involving complicated appeals, in which the board may review the information presented and not be able to determine if the assessor’s value should stand or if the property owner’s evidence justifies a value or class change. If the board is faced with a situation in which it is not sure how to rule based on the facts presented, the proper decision would be “no change.” In these instances, the board should keep in mind that the taxpayer can appeal to Tax Court.

For **local boards**:

- The property owner can appeal to the county board or he/she can take the case to Tax Court; and
- The county assessor can ask the county board to review the property value or classification if he/she believes that the local board change was not justified.

Appeals must be substantiated by facts

Appeals must be based on facts. The property owner must present supporting evidence to convince the board that the current year valuation or classification is incorrect. The supporting evidence can be presented either in person, through a letter or through an authorized representative.

The property owner should describe the property, how the property is used, as well as its current condition. Photos can be very helpful in illustrating the condition of the property. The property owner should review the assessor's data on the property to make sure that it is correct. The property owner should also review recent property sales in the area. At the assessor's office, the property owner can review Certificates of Real Estate Value (CRVs) for properties in the area. Other evidence such as a recent appraisal may also be helpful information to present.

The property owner should keep in mind that taxes are not the issue. The board should not consider arguments based on the ability of the taxpayer to pay, services received for taxes paid or tax equalization. Given the broad spectrum of tax capacity rates, tax classifications and state credit programs that apply to various properties throughout the jurisdiction, tax comparisons are misleading. To strengthen their appeal, property owners should present evidence about the property's value or classification, not how much they are paying in taxes.

Property in Minnesota is classified according to its actual use, such as commercial, agricultural, or residential homestead, not zoning. Property owners disputing the classification need to present information that proves how they use the property. For example, a property is classified as residential. The property owner believes that his/her property is eligible for the agricultural classification and appeals to the board. In order for the board to change the classification to agricultural, the owner must prove that the property is used agriculturally and meets the statutory requirements of the agricultural class.

As a board member, you should be objective and be sure that any changes are based on facts. Do not recommend changes without any supporting documentation. Do not recommend changes for all people who appeal to the board (unless each appeal can be substantiated). Simply taking the time to appeal is not a valid reason for adjusting the market value or changing the classification of a property. Always keep in mind that any reductions that the board may make will have the effect of shifting the tax burden to other property in the jurisdiction. The amount the jurisdiction levies will not change when values are increased or decreased; only the amount paid by each taxpayer changes.

For information on the appeal process and how to substantiate an appeal, you can direct property owners to the Minnesota Department of Revenue website (<http://www.revenue.state.mn.us>). If your county website also contains additional information such as how to appeal, property information, frequently asked questions, etc., it is a good idea to become familiar with this information so you can refer property owners to it.

Best practices recommendations

Have appellants call for appointments

It is recommended that the board hear appeals on an appointment basis. The Notice of Valuation and Classification sent to all taxpayers to notify them of their property value and classification can instruct appellants to call for an appointment with the board.

Appointments benefit the board, the assessor and the appellant. Appointments give the board an idea of how many property owners will be appealing, so the board can manage their time appropriately. It gives the assessor time to assist in the board's deliberations by reviewing the property and collecting supporting data or recommending that the board make a change.

Appellants also benefit because they need only come to their scheduled appointment and do not have to spend time listening to other appellants. In some instances, property owners call to schedule appointments with the local board, and the appeal is avoided altogether because the issue can be resolved easily by the assessor's staff. Property owners who call for appointments can also be given information on preparing and presenting an appeal so they will know what to expect at the meeting (see *"Handouts for property owners" section in the Appendix*).

In addition to hearing appeals by any appellants who scheduled appointments, the board **also must hear any appeals by property owners who come to the meeting without having scheduled an appointment prior to the meeting.** (Unless extenuating circumstances apply, the property owner must first appeal to the local board before appealing to the **county board**.) When outlining the ground rules for the meeting, the board chair should inform the appellants that the board will be hearing appeals from those who have scheduled appointments first, and then the board will be hearing appeals by others (in the order listed on the sign-in sheet).

The Board's Responsibility to Hear All Appeals

It is the board's responsibility to hear all appeals presented until the board adjourns. A property owner can present their appeal at the initial meeting or at **any of the reconvene meetings**. The board must hear that appeal and make a decision. The board cannot dismiss the property owner's appeal, unless the meeting is adjourned.

Time limits for presenting appeals

Time limits can help to keep the meeting moving. Time limits may be more appropriate in jurisdictions with a significant number of people appealing their valuation or classification. If there are only a few people at the meeting, time limits may not be necessary. If there are several appellants, it may be beneficial to establish a time limit for each appeal.

If time limits are established, they should be included in the ground rules that are outlined at the beginning of the meeting. Whether or not a time limit is established, it is the responsibility of the board chair to keep the meeting moving. If an appellant goes on at length about a specific point, the Board Chair should intervene – in a professional manner – to keep the meeting on track. The chair should ensure that appellants stick to their time allotments. If the appellant discusses taxes or previous assessments, the Board Chair should remind him/her tactfully that the issue is the current year valuation or classification.

If the board determines that time limits are appropriate for appellants, it also should impose time limits for the assessor to support his/her valuation or classification or recommend that the board make a change.

Hear all appeals first

It is recommended that the board hear all appeals before making any decisions. The board should make all decisions later in the meeting or at the reconvene meeting (within the appropriate meeting timeline) if it is determined that the assessor should view the property or if the board requests additional information from the assessor. Hearing all appeals first gives the board an opportunity to get a better understanding of what happened in the district, so it can make consistent recommendations. It eliminates situations where the board feels obligated to respond in a certain manner to one property owner because of an earlier decision. It also speeds up the process for appellants as they may leave after they present their appeal.

If a reconvene meeting is necessary for the assessor to report back to the board, it should be limited to appeals made at the initial meeting. The reconvene meeting is typically not for hearing a property owner's initial appeal, however it is **the board's responsibility to hear all appeals**, therefore if a property owner appears for the first time at a reconvene meeting, the board must hear the appeal. If the board feels that they don't have enough information to make a decision, they should vote no change and allow the property owner to attend the county board of appeal and equalization meeting.

Conducting other business at the board meeting

It is best to hold a special meeting for the Board of Appeal and Equalization and not conduct the regular council meeting (or other business) at the board meeting. However, due to the low attendance in some jurisdictions, conducting other business at the meeting may be an acceptable practice if handled appropriately.

If other business is also to be conducted at the meeting, the time listed on the Notice of Valuation and Classification should be the start time for the appeals portion of the meeting. You should conduct other business either before the meeting (table any discussion if not completed when it is time for the Board of Appeal and Equalization) or after the meeting (allow any late arrivals to present their appeal even if the board has moved on to other business).

There have been instances in the past where the board members have held their regular meeting in one part of the hall, and the assessor has been told to meet with appellants in another area. **This is not an acceptable practice.** It is the responsibility of the board to hear the appeals and the facts presented to make an informed and fair decision.

Notifying property owners of decisions

It is recommended that all appellants be notified in writing of the decision of the board, even if the appellant was present for the decision. Given the recommended format of hearing all appeals before making any decisions, appellants may choose not to stay for the entire meeting. A letter notifying appellants of the decisions ensures that they understand and are aware of the action, if any, taken by the board. It is also an opportunity to notify appellants of additional appeal options if they are not satisfied with the board's decision (*see "Recommended format to notify appellants of board decisions" in the Appendix*).

Quorum requirements

A majority of the voting members of the Board of Appeal and Equalization must be in attendance in order for any valid action to be taken. When a board meets and conducts business without a quorum, it is conducting an illegal meeting. This means that any changes made by a board which does not meet the quorum requirement are null and void.

What constitutes a quorum?

Quorum requirements differ depending on the type of body that is meeting. Per Minnesota Statutes, Section 274.01, subdivision 1, paragraph (a), the town board of a town, or the council or other governing body of a city is the Local Board of Appeal and Equalization.

Quorum

The number of people required to be present before the members at a meeting can conduct business. For the Board of Appeal and Equalization, a majority of the voting members of the board must be present to meet the quorum requirement.

Townships: Per Minnesota Statutes, Section 366.01, subdivision 1, the supervisors of each town constitute the town board. Two supervisors constitute a quorum at a town board meeting unless the town is operating under “option A,” which means it has a five-member board of supervisors. In the latter case, three supervisors are required to meet the quorum requirement.

City councils: According to Minnesota Statutes, Section 412.191, the city council in a standard plan city shall consist of an elected mayor, an elected clerk, and three or five elected council members (which means these cities have either five or seven voting members). In optional plan cities, the city council consists of an elected mayor and four or six elected council members (which means these cities have either five or seven voting members). In all statutory cities, the mayor is a voting member of the council and must be counted when determining whether a quorum is present. A majority of the voting members must be present to meet the quorum requirement.

Charter cities may provide that a different number of council members constitute a quorum.

Special boards: Appointed by the governing body of a city, a majority of the voting members must be present in order to meet the quorum requirement.

County commissioners serve as the County Board of Appeal and Equalization: The number of commissioners is either five or seven. (Generally, there are five members; however, counties with more than 100,000 in population may, by board resolution, increase their county board from five to seven members.) When the county board is serving as the County Board of Appeal and Equalization, the county auditor is also a voting member. If there are six total voting members, at least four must be present to meet the quorum requirement. If there are eight total voting members, at least five must be present to meet the quorum requirement.

If a quorum is not present, the meeting cannot legally be held. The County Board of Appeal and Equalization will be transferred to a special board for the next assessment for failure to comply with the quorum requirement.

A county board whose powers are transferred to the special board for failing to meet either the training or quorum requirement may be reinstated by resolution of the county board and upon proof that at least one of the county board’s members has completed the appeals and equalization course. The resolution and proof must be provided to the commissioner of revenue by February 1 to be effective for the current assessment year.

Note: The citation for the appeals and equalization course and meeting requirements for county boards is Minnesota Statutes, Section 274.135.

County commissioners appoint a Special Board of Equalization: The county board of any county may appoint a Special Board of Equalization and delegate its powers and duties to this special board. The special board of equalization serves at the direction and discretion of the appointing county board, and is subject to the restrictions imposed by law on the appointing board. The appointing board may determine the number of members to be appointed to the special board, the compensation and expenses to be paid, and the term of office of each member. At least one member of the special board must be an appraiser, real estate agent, or other person familiar with property valuations in the county. For a special board, the county auditor is a nonvoting member and serves as the recorder.

When a quorum is not present

Each year, there are numerous complaints from property owners who have taken time off from work – or simply taken their personal time – to attend a board meeting only to find that the meeting cannot take place due to the lack of a quorum.

When a **local board** does not meet because a majority of the members are not present, it sends a message to property owners that the board does not value their time. It also sends the message that the board does not take the responsibility of serving as the Local Board of Appeal and Equalization seriously.

Rather than simply sending home angry and frustrated property owners, the assessor changes the format to an “open book” meeting. Property owners can discuss their issues one-on-one with the assessor or the assessor’s staff. If they are not satisfied with the outcome, they can appeal to the County Board of Appeal and Equalization. This assures that the time property owners set aside to appeal to the local board is not wasted.

If a **county or special board** of appeal and equalization fails to satisfy quorum or training requirements, owners and taxpayers who would have appealed to the board can appeal to the Commissioner of Revenue before August 1. A fee of \$500 per tax parcel that is appealed will be assessed to the county.

Arrive on time for the meeting

It is also very important that the board members and all required attendees (county assessor, local assessor, clerk, auditor, etc.) arrive at the meeting on time and that the meeting begins at the scheduled time. This shows respect for the people who are appealing to the board, and also shows that their time is valued.

Explanations of alternative methods of appeal

Open Book Meetings

Role of the board in the assessment process

Traditionally, open book meetings have been scheduled for jurisdictions in which the Local Board of Appeal and Equalization duties have been transferred to the county.

During “open book” meetings, the valuation and classification issues are handled by the assessor’s staff on a one-on-one basis with the property owner.

Typically, open book meetings are held by the county assessor’s staff. However, larger cities with an appointed city assessor may hold their own open book meetings.

The open book meetings are held in locations that are convenient for property owners. Often open book meetings are held over several days during both day and evening hours. This allows property owners to appeal when it best suits their schedules instead of having to rearrange their schedules to attend a meeting held at one place and time.

The open book meetings provide a forum for property owners to meet with assessment staff on an informal basis to review information about their property and to ask questions about the assessment. This setting allows the assessor’s office to resolve questions and reduce the number of appeals to the County Board of Appeal and Equalization (or the Special Board of Equalization).

Property owners do not need to make an appointment to meet with the assessment staff. They can simply show up at the dates and times stated on the Notice of Valuation and Classification to discuss their assessment.

Depending on the jurisdiction, the appraisers may have laptop computers to access information about the taxpayer’s property. Some counties may be able to link directly to their computer-assisted mass appraisal (CAMA) system which allows the appraiser to obtain data on sales of comparable properties.

When reviewing the details of the property with the owner, the appraiser can verify the accuracy of the county’s data and correct any errors. The property owner can also schedule an appointment for the appraiser to view the property if needed.

Benefits for the property owner

Property owners often find that the open book meeting is less intimidating than presenting their appeal to the board of appeal and equalization. They often appreciate the fact that they can have their questions answered in a more private setting, and not have to be apprehensive about making a presentation in front of their friends and neighbors. In this one-on-one setting, property owners may spend as much time with the appraiser as they need. They can compare the value of their home with the values of similar homes owned by their neighbors.

The process is very efficient because concerns and questions are often resolved immediately. Property owners can see that the appraiser collects the same information on all properties, reassuring them that the process is the same for everyone, and they have not been singled out for a value increase.

Open book meetings

An open book meeting is a meeting held by the county assessor’s office to discuss property owners’ questions regarding their assessments. The one-on-one meeting usually is held as an alternative to the Local Board of Appeal and Equalization.

Property owners who are not satisfied with the “open book” approach may appeal to the County Board of Appeal and Equalization (or Special Board of Equalization) and/or appeal to Tax Court.

It is only a recommendation that the property owner attend the open book meeting to discuss concerns prior to the county or special board. If a jurisdiction does not have a Local Board of Appeal and Equalization, **the property owner is not required to attend an open book meeting in order to appeal to the County Board of Appeal and Equalization (or Special Board of Equalization).**

Open book benefits for property owners

“Open book” meetings provide many benefits:

- No appointment needed.
- Property owners can verify or correct information about their property.
- Property owners can schedule a time for the assessor to view their property.
- The setting is less intimidating than a board meeting.
- The property owner does not need to “present” their appeal in front of friends and neighbors.
- Property owners can compare their values to the values of other similar homes.
- Questions and concerns are often resolved immediately.
- The process is very efficient.
- Property owners may appeal to the County Board of Appeal and Equalization (or the Special Board of Equalization) and/or to Tax Court if not satisfied with the outcome.

Benefits for the local board

The benefit for the local board is that an open book meeting saves time for board members. It eliminates the need for the board to become familiar with and educated on the local real estate market. Board members will be able to spend this time concentrating on their other duties as town board or city council members. In addition, board members can avoid confrontational situations with constituents and will no longer be put into difficult situations by having to make decisions about the property values or classifications of property owned by friends and neighbors.

However, one possible disadvantage is that the assessor who made the original assessment may also be reviewing the property for the open book appeal.

Objectivity (or the appearance of objectivity) may be lost.

Benefits for the county

While the number of appeals made at the open book meeting may not be less than the number of appeals to the local board, the benefit for the county is that the open book process allows for immediate consideration of issues, and in many cases, appeals are resolved before the County Board of Appeal and Equalization. The process is efficient for the county because it can often consolidate several jurisdictions into one meeting (or a series of meetings) instead of holding at least one meeting in each jurisdiction.

Option 1: Transferring assessment and local board duties to the county

The town board or city council may transfer the powers and duties of the Local Board of Appeal and Equalization to the county board (under Minnesota Statutes, Section 274.01, subdivision 3) and no longer perform the function of a Local Board of Appeal and Equalization.

However, in order to exercise this option, the local jurisdiction also must have its assessment done by the county. This means that the local jurisdiction must give up its local assessor. Some jurisdictions do not see this as an option, because they have no intention of relinquishing this power to the county. For other town boards or city councils, this may be a good option.

Before transferring the powers and duties to the county board, the town board or city council must give public notice of the meeting at which the proposal for transfer is to be considered (the public notice needs to follow the procedure contained in Minnesota Statutes, Section 13D.04, subdivision 2).

A town board or city council that wishes to transfer the assessment and local board duties to the county board must communicate this intent in writing to the county assessor before December 1 of any year to be effective for the following year's assessment. This transfer of duties may either be permanent or for a specified number of years. However, the duties must be transferred to the county board for a minimum of three years, and the length of the transfer must be stated in writing. A town or city may renew its option to transfer its duties to the county board.

Property owners in jurisdictions that have chosen this option would be provided with an open book meeting in place of the Local Board of Appeal and Equalization.

Property owners who are not satisfied with the outcome of the open book meeting may appeal to the County Board of Appeal and Equalization and/or to Tax Court.

Option 2: Transferring local board duties to the county

Previously, the only option for transferring the local board duties to the county board meant that the local jurisdiction had to give up its local assessor as well. Some jurisdictions saw this option as a loss of control, and therefore, it was not considered to be an option for the city or town.

The quorum and training requirements for local boards were implemented to improve the local board process so that the boards function fairly and objectively. The intent of the legislation was not to force or require a city or town to give up its local assessor. However, a jurisdiction that fails to meet these requirements must transfer the duties of the Local Board of Appeal and Equalization to the County Board of Appeal and Equalization. In this situation, the jurisdiction would lose the right to hold its local board, but it would be able to retain its local assessor.

It seems unfair that a jurisdiction which **voluntarily transfers** its Local Board of Appeal and Equalization duties to the County Board of Appeal and Equalization must give up its local assessor, while a local board that **must transfer** its duties to the county board for failing to meet the training or quorum requirements may retain its local assessor.

It seems appropriate that the local jurisdiction be given the opportunity to decide to forego its right to act as a Local Board of Appeal and Equalization and still maintain its local assessor. If the town board or city council deems that property owners would be best served with an open book meeting, which also would relieve the board from having to make difficult value and classification decisions, the board or council should contact the county assessor and inform him/her of the jurisdiction's intent to be treated as though it did not meet the quorum or training requirements. It should clarify that the city or town is transferring its duties to the county board, but will retain its local assessor. The town board or city council must notify the county assessor of this decision in writing before December 1 of any year to be effective for the following year's assessment.

Property owners in a jurisdiction that has chosen to transfer its Local Board of Appeal and Equalization duties to the County Board of Appeal and Equalization would be provided with an open book meeting in place of the local board. Property owners who are not satisfied with the outcome of the open book meeting may appeal to the County Board of Appeal and Equalization and/or to Tax Court.

The local board can be reinstated by resolution of the governing body of the city or town and upon proof of compliance with the training requirements. The resolution and proof of compliance must be provided to the county assessor before December 1 of any year to be effective for the following year's assessment

Other alternate methods of appeal

Special Boards of Appeal and Equalization - Local

The governing body of a city (including cities with charters that provide for a board of equalization) may appoint a Special Board of Appeal and Equalization in lieu of a **local board**. The city may delegate to the Special Board of Appeal and Equalization all of the powers and duties of the Local Board of Appeal and Equalization. Town boards are not able to appoint special boards.

The special board serves at the direction and discretion of the appointing body, subject to the restrictions imposed by law. The appointing body shall determine the number of members of the board, the compensation and expenses to be paid, and the term of office of each member.

At least one member appointed to the Special Board of Appeal and Equalization must be an appraiser, realtor or other person familiar with property valuations in the assessment district. The special board must also meet the training and quorum requirements that a local board must meet.

Special Board of Appeal and Equalization - County

As mentioned in the quorum requirements section of this handbook, the **county** commissioners of any county can appoint a special board of equalization and delegate the powers and duties to this special board. A special board may also be required when the training or quorum requirements are not satisfied by the county board of appeal and equalization.

These special boards serve at the direction and discretion of the appointing body and are subject to the restrictions imposed by law. The appointing body shall determine the number of members of the board, the compensation and expenses to be paid, and the term of office of each member.

At least one member appointed to the Special Board of Appeal and Equalization must be an appraiser, real estate agent, or other person familiar with property valuations in the county. This special board must also meet the training and quorum requirements that regular boards must meet.

Tax Court

Minnesota has a specific court established to hear and determine all questions of law and fact arising under the tax laws of the state. The Tax Court has statewide jurisdiction. Except for an appeal to the Supreme Court, the Tax Court is the sole and final authority. The petitioner must file in Tax Court on or before **April 30 of the year in which the tax is payable, not the year of the assessment**.

There are two divisions of Tax Court: the Small Claims Division and the Regular Division. The Small Claims Division only hears appeals in certain circumstances and is less formal. Property owners often represent themselves and there is no official record of the proceedings, meaning the decisions cannot be appealed further. The Regular Division hears all types of appeals and the decisions can be further appealed.

There is a filing fee and other fees associated with appealing to Tax Court. The court is based in St. Paul, but it travels to the county where the property being appealed is located for the trial. More information is available at [Minnesota Tax Court / Minnesota.gov \(mn.gov\)](https://mn.gov/tax-court/)

Appendix

Glossary

Abatement – Reduction of estimated market value, taxes, costs, penalties or interest which have been erroneously or unjustly paid.

Adjourn – The final closing of a meeting, such as a meeting of the board of directors or any official gathering. Adjourn is not to be confused with “recess,” which means the meeting will break and then continue at a later time.

Agricultural property – Property including the house, garage, farm buildings and farm land used for raising or cultivating agricultural products for sale. Defined in Minnesota Statutes as Class 2a agricultural land. An agricultural homestead is class 2a land that is homesteaded along with any contiguous class 2b rural vacant land under the same ownership. Agricultural property may also be non-homestead.

Apartment property – Residential real estate containing four or more units and used or held for use by the owner or by the tenants or lessees of the owner as a residence for rental periods of 30 days or more. Defined in Minnesota Statutes as Class 4a rental housing.

City council – The legislative body of a city. The city council in a standard plan city consists of an elected mayor, an elected clerk, and three or five elected council members (which means these cities have either five or seven voting members). In optional plan cities, the city council consists of an elected mayor and four or six elected council members (which means these cities have either five or seven voting members). In all statutory cities, the mayor is a voting member of the council and must be counted when determining whether a quorum is present. Charter cities may provide that a different number of council members constitutes a quorum.

Class rate – The percent of market value (as defined in Minnesota Statutes) used to determine a property’s net tax capacity.

Classification – The assessor assigns a statutorily-defined classification to all property based upon the use of the property on January 2 of each year. Examples of Minnesota property classes include residential, agricultural, commercial-industrial, apartment and seasonal residential recreational.

Commercial-industrial property – Property used for commercial or industrial purposes such as retail or manufacturing. Defined in Minnesota Statutes as Class 3a commercial and industrial property.

Comparable property sales – Properties that have recently been sold which have similar property characteristics to a property being appraised.

Computer-assisted mass appraisal (CAMA) system – A computerized system that uses statistical analysis to generate estimates of property value.

County Board of Appeal and Equalization – A group of people, typically the county commissioners and the county auditor, authorized to examine, compare and equalize property assessments so that each parcel in the county is listed at its market value.

Estimated market value (EMV) – This is the value that the assessor estimates the property would likely sell for on the open market. This value may be appealed to the Local Board of Appeal and Equalization, County Board of Appeal and Equalization or Tax Court.

Exempt property – Property that is not subject to taxation. All property, real and personal, in the state is taxable except that which by law is exempt. Exemption laws are to be construed strictly, not broadly. Local or County Boards of Appeal and Equalization cannot grant an exemption. Ownership, use and necessity of ownership are key elements reviewed by the assessor when determining exemption.

Highest and best use – “A principle of appraisal and assessment requiring that each property be appraised as though it were being put to its most profitable use (highest possible present net worth), given probable legal, physical, and financial constraints.” *Glossary for Property Appraisal and Assessment*, International Association of Assessing Officers, 1997.

Home rule charter city – Any city which has adopted a home rule charter pursuant to the constitution and laws; “statutory city” means any city which has not adopted such a charter.

Homestead – Property that is occupied as the principal place of residence by the owner is eligible to receive the homestead status and the market value homestead exclusion. Property may be a residential or agricultural homestead.

Local assessor – An assessor who works on a contract basis for a township or city.

Local Board of Appeal and Equalization – A group of people, typically the town board or city council, authorized to determine whether the assessor has properly valued and classified all parcels of taxable property located within the district.

Mass appraisal – The process of valuing a group of properties as of a given date using standard methods and statistical testing.

Median sales ratio – The midpoint (middle) of all the individual ratios that are included for that property type in that city or township for a sales ratio study period when they are put in order. In Minnesota, the median sales ratio should be between 90% and 105%. This means that when all sales from that study period for that property type in that city or township are put in order from smallest to largest ratio, the middle ratio should be between 90% and 105%.

Net tax capacity – Determined by multiplying the class rate by the taxable market value for each property.

Notice of Valuation and Classification – A notice mailed to taxpayers at least 10 days prior to the Local Board of Appeal and Equalization (generally in February or March) to inform them of their property values and classifications for the current assessment year. Minimally, the notice must include: the estimated market value for the current and prior assessment; the value of any new improvements; the amount qualifying for any deferral or exclusion; the taxable market value for the current and prior assessment; the property classification for the current and prior assessment; the assessor's office address, phone number, website and time when property information can be viewed by the public; and the dates, places and times set for the meetings of the Local Board of Appeal and Equalization, any open book meetings and the County Board of Appeal and Equalization.

Open book meeting – A meeting held by the county assessor's office to discuss property owners' questions regarding their assessments. The one-on-one meeting usually is held as an alternative to the Local Board of Appeal and Equalization.

Property characteristics – Distinguishing interior and exterior features of a property and its surroundings such as its: location and neighborhood; public or private restrictions on the property; building type and size; quality of construction; age of the structure; physical condition of the structure; and the total number of rooms, bedrooms and bathrooms.

Quorum – The number of people required to be present before the members at a meeting can conduct business. For the Local Board of Appeal and Equalization, a majority of the voting members of the board must be present to meet the quorum requirement.

Recess – A break in a meeting or proceedings until a certain date and time. Recess is not to be confused with “adjournment,” which ends the proceedings.

Residential property – Property that is residential in nature consisting of the house, garage and land including homestead and non-homestead single-family houses, duplexes and triplexes. Defined in Minnesota Statutes as Class 1a residential homestead, Class 1b disabled homestead, Class 4b(1) residential real estate containing less than four units that does not qualify as class 4bb, Class 4bb(1) nonhomestead residential real estate containing one unit, other than seasonal residential

recreational property; and Class 4bb(2) a single family dwelling, garage, and surrounding one acre of property on a nonhomestead farm.

Rural vacant land – Property that is unplatted, rural in character and not improved with a structure unless it is a minor, ancillary and nonresidential structure. Defined in Minnesota Statutes as Class 2b rural vacant land. Rural vacant land may be part of an agricultural homestead if it is contiguous to class 2a agricultural land under the same ownership.

Sales ratio study – A tool assessors use to help determine values for properties. The sales ratio study period includes sales that have occurred in a twelve month period. For the January 2, 2013 assessment, the assessor reviews sales that occur between October 1, 2011 and September 30, 2012. A sales ratio shows the relationship between the EMV and the sale price of a property. It is the EMV divided by the sales price. In Minnesota, six sales of each property type in each jurisdiction are required to complete a sales ratio study. One sale is not enough evidence for the assessor to change values. Assessors look at all sales in a study to arrive at conclusions and value estimates in mass.

Seasonal residential recreational property – Real property devoted to temporary and seasonal residential occupancy for recreation purposes, including real property devoted to temporary and seasonal residential occupancy for recreation purposes and not devoted to commercial purposes for more than 250 days in the year preceding the year of assessment. Defined in Minnesota Statutes as Class 4c(1) commercial or noncommercial seasonal residential recreational property.

Special Board of Equalization – A specially-appointed board established by the governing body to complete the appeals and equalization duties delegated to it. One member of the board must be an appraiser, real estate agent, or other person familiar with proper valuations in the assessment district.

State Board of Equalization – The Commissioner of Revenue, serving as the State Board of Equalization, ensures assessors follow approved appraisal and assessment practices and reviews the results of the assessor's work in estimating values. This board meets

in June of every year. The board can increase or decrease values to bring about equalization on a county-, city- and township-wide basis as well as across county lines to ensure a fair valuation process across taxing districts, county lines and by property type.

Statutory city – Any city which has not adopted a home rule charter pursuant to the constitution and laws; the term "home rule charter city" means any city which has adopted such a charter.

Tax Court – A specific court established to hear and determine all questions of law and fact arising under the tax laws of the state. The Tax Court has statewide jurisdiction. Except for an appeal to the Supreme Court, the Tax Court is the sole and final authority. The petitioner must file in Tax Court on or before April 30 of the year in which the tax is payable, not the year of the assessment.

Tax levy – The total amount of property tax revenue needed to meet a jurisdiction's budget requirements.

Tax rate – Determined by taking the total amount of property tax revenue needed (tax levy) divided by the total net tax capacity of all taxable property within the taxing jurisdiction.

Tax statement – Mailed to taxpayers in March of each year, the property tax statement includes the actual tax amounts to be paid in the current year. Property tax statements for manufactured homes assessed as personal property are mailed in May of each year.

Taxable market value (TMV) – This is the value that property taxes are actually based on, after all reductions, exclusions, exemptions and deferrals.

Town board – The supervisors of a town constitute the town board. Unless provided otherwise, there are three supervisors. Towns operating under "option A" have five supervisors.

Truth in Taxation Notice – Mailed to taxpayers in November of each year, the truth in taxation notice contains the estimated tax amounts for the following year. The statement also includes current year tax amounts for comparison purposes and notice of budget meetings.

Duties of local and county boards

Comparison of Duties: Local and County Boards

Local Board of Appeal and Equalization

Ensures individual assessments within the jurisdiction are properly valued and classified.

County Board of Appeal and Equalization

Ensures equalization among individual assessments, between classes and from jurisdiction to jurisdiction.

What can local and/or county boards do?

<input type="checkbox"/> Increase or decrease value of individual property.	✓ Yes	✓ Yes
<input type="checkbox"/> Add properties to the assessment list.	✓ Yes	No
<input type="checkbox"/> Add improvements to the assessment list.	✓ Yes	✓ Yes
<input type="checkbox"/> Increase or decrease value for an entire property class.	No	✓ Yes
<input type="checkbox"/> Change the classification of a property.	✓ Yes	✓ Yes

What local and county boards cannot do:

- ☐ The board cannot change prior year assessments.
- ☐ The board cannot reduce aggregate assessment by more than 1 percent.
- ☐ The board cannot exempt property.
- ☐ The board cannot make change benefiting owner who refuses entry by assessor.
- ☐ Individual board members cannot participate in actions or discussions of appeals involving their own property, property of relatives, or property in which they have a financial interest.

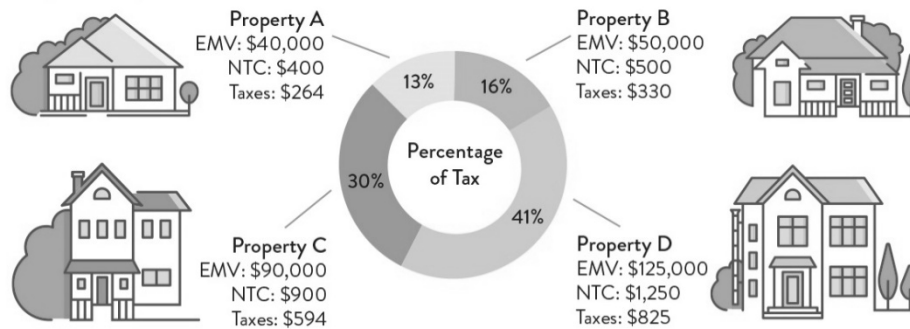
How value changes affect taxes

The examples below are based on a fictional town consisting of four residential non-homestead houses that are not subject to any deferrals, exclusions, or reductions. The small tax base is used to illustrate how **value changes** may affect taxes for each house. As the tax base becomes larger, value changes will not affect taxes as dramatically as the examples shown. Even if a value change results in a smaller tax bill for one property owner and an increased burden to be shared by all property in the jurisdiction, any value change will ultimately affect all taxpayers in the jurisdiction.

Example 1

Total EMV = \$305,000 Class Rate = 1% Township Levy = \$2,000 Tax Rate = 66%

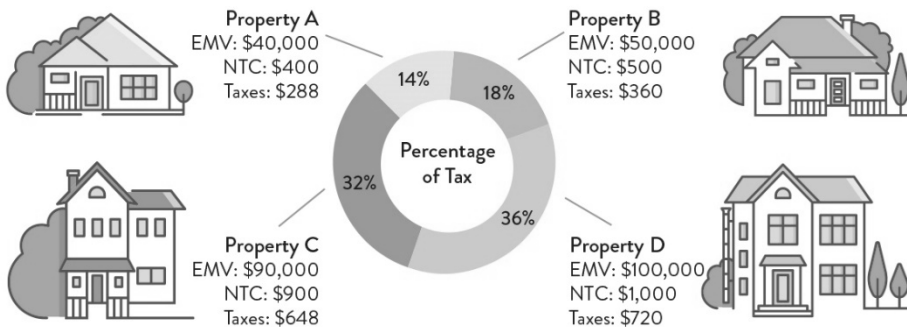
The values and corresponding share of the tax burden for the four properties before the meeting of the Local Board of Appeal and Equalization.



Example 2

Total EMV = \$280,000 Class Rate = 1% Township Levy = \$2,000 Tax Rate = 72%

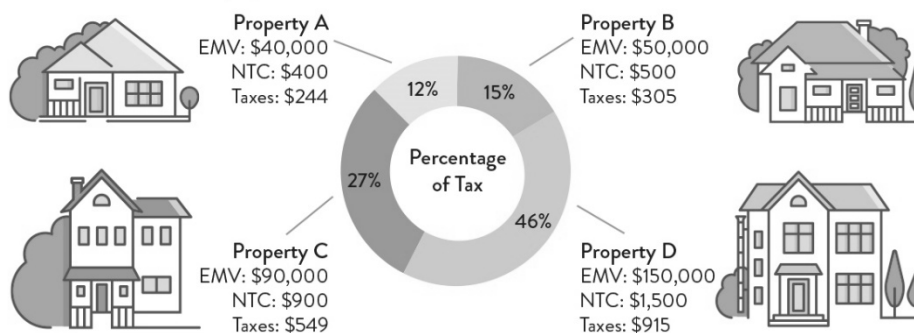
The owner of Property D appealed the value of his property. He did not provide any evidence as to why his value should be reduced. The board reduced his value by \$25,000. The example shows how the change affects the share of the tax burden for the four properties.



Example 3

Total EMV = \$330,000 Class Rate = 1% Township Levy = \$2,000 Tax Rate = 61%

The owner of Property D appealed the value of his property. He did not provide any evidence as to why his value should be reduced. The board raised his value by \$25,000. The example shows how the change affects the share of the tax burden for the four properties.



Recommended format to notify appellants of board decisions

[DATE]

{Insert property owner's name}

{Address line 1}

{Address line 2}

Dear {Insert name here}:

This letter is to acknowledge an appeal to the {insert jurisdiction here} Board of Appeal and Equalization regarding the value or classification of parcel number {Insert parcel number here}.

The local board considered the appeal and any information presented (or supplied in the case of written appeals). As a result of its review, the local board voted to:

_____ Make no change to the {YEAR} value or classification

_____ Change the {YEAR} classification from _____ to _____

_____ Reduce the {YEAR} value from \$ _____ to \$ _____

_____ Increase the {YEAR} value from \$ _____ to \$ _____

Comments:

If you are not satisfied with the outcome of the Board of Appeal and Equalization, you may appeal to Tax Court [*local boards only*]. You may also appeal to the County Board of Appeal and Equalization. {Add details about scheduling appointments or how to appeal to the county board.}}. For more information on the Tax Court, go to [Minnesota Tax Court / Minnesota.gov \(mn.gov\)](https://www.mn.gov/tax-court).

Sincerely,

{insert name}

{insert title}

Frequently asked questions by board members

What is the purpose of the Board of Appeal and Equalization?

One characteristic of the valuation (and to a lesser extent the classification) part of the property tax process is that there are subjective elements involved. Both mass appraisal and independent appraisal are inexact sciences. The property tax system has a method for property owners to appeal the decisions made by the assessor.

Effective actions taken by the Board of Appeal and Equalization may potentially make a direct contribution to attaining assessment equality. Any value reductions have the effect of shifting the property tax burden to other properties, so any changes made by the board must be justified.

On what basis should I make my decisions as a board member?

You have an obligation to objectively listen to the property owner's appeal, which should focus on the market value and facts that impact the market value or the facts that focus on the classification. It is assumed that the assessor has valued the property correctly. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor's value. For example, if the property owner states that his/her home is overvalued because it is located on a busy street, the property owner should present comparable sales also located on that street. The board would want to take that information under advisement. Then the board should ask for information from the assessor concerning how the value of the property was determined. Again, any decisions made by the board should be based on facts because any reductions have the effect of shifting the property tax burden to other properties. It is important to keep in mind that all decisions must meet statutory guidelines as well.

What options do property owners have if they are not satisfied with the board's decision?

For **local boards** the property owner can:

- appeal by letter, representative or in person to the County Board of Appeal and Equalization (a property owner must appeal to the local board to be able to appeal to the county board); and/or
- appeal to Tax Court.

For **county boards**, the property owner can appeal to Tax Court.

What factors make up the valuation of property?

The critical question is whether the property is valued in excess of market value or a theoretical selling price as of January 2 of each year. The components that make up the market value are developed from vacant land sales, replacement cost schedules, abstraction from sales data, and other sources. The mass appraisal system includes both quantitative and qualitative variables.

Quantitative variables are objective characteristics, such as square footage, number of bathrooms or fireplaces, and other straightforward items. It is important that the property description is accurate to allow for a fair application of the mass appraisal schedule to the property.

Qualitative variables are more subjective in nature. They include the grading (or estimating the construction quality) of the property which always involves judgment.

Why do values change?

There are basically three reasons why values change.

Appreciation or depreciation in the real estate market. The assessor's office collects information on the local real estate market and adjusts property values annually in order to reflect the market. The requirement that the assessor actually view properties once every five years does not limit the assessor to revaluing properties once every five years. The assessor is required to review property values and classifications each year.

Physical changes to improvements on the property. Improvements such as building a deck or finishing the basement increase the value of the property, and the assessor would adjust the value to reflect these improvements. Similarly, the assessor should adjust the value for any structural components that may be removed.

Equalization process. The Commissioner of Revenue, acting as the State Board of Equalization, has the authority to increase or decrease values to bring about equalization. The orders are usually on a county-, city-, or township-wide basis for a particular classification of property. All State Board orders must be implemented by the county for the current assessment year.

The equalization process is designed not only to equalize values on a county-, city-, and township-wide basis but also to equalize values across county lines to ensure a fair valuation process across taxing districts, county lines, and by property type. State Board orders are implemented only after a review of values and sales ratios, discussions with the county assessors in the county affected by the State Board orders, county assessors in adjacent counties and the Commissioner of Revenue.

Frequently asked questions by property owners

Is it legal for the assessor to increase my value so much in one year?

Yes. The assessor must value property at market value each year. Property values change continuously with changing economic conditions. There is no limit to the amount of increase or decrease in estimated market values in a given year. The assessor is required to review the values and classifications as of January 2 of each year.

Why are my taxes so high?

Taxes are not within the authority of the board. The property tax on a specific parcel is based on its market value, property class, the total value of all property within the taxing area, and the budget requirements of all local government units located within the taxing area. Only concerns relating to the current year valuation and/or classification may be heard by the board.

Will I be taxed out of my home?

The local board cannot reduce tax amounts. There is relief for property classified as homestead. The market value homestead exclusion may be applied. In addition to the homestead classification, Minnesota provides property tax relief to homeowners through the Property Tax Refund program. This program has been around for many years and includes two different kinds of refunds: the regular refund and the special refund. The regular refund was designed to relieve the burden on homeowners whose property taxes are high in relation to their income. The special refund is for homeowners who experience a property tax increase of more than 12 percent (and at least \$100), regardless of their income level. Both of these refunds must be applied for using form M1PR from the Minnesota Department of Revenue. There are specific requirements for each refund, which are included in the M1PR instructions.

In addition, qualifying individuals may participate in the Senior Citizen Property Tax Deferral program. This is a deferral of tax, not a reduction. The taxes accumulate along with interest at a rate not to exceed 5 percent and a lien is attached to the property.

Forms and instructions for the Property Tax Refund and Senior Citizen Property Tax Deferral program are available on the Department of Revenue website (<http://www.revenue.state.mn.us>).

Property Tax Information

Further information on property tax in Minnesota can be found on the Minnesota Department of Revenue's website at:

[Property Tax Information | Minnesota Department of Revenue \(state.mn.us\)](https://www.revenue.state.mn.us/property-tax)

Please advise anyone who needs more information regarding property taxes, appeals and special programs to visit our website.

Note: This handbook is designed to provide information to city, town, and county boards or special boards serving as the Boards of Appeal and Equalization. This handbook mentions local, city and county assessors. The specific responsibilities of the local, city and county assessor may differ from one jurisdiction to the next. Not all jurisdictions have a local assessor. For example, counties with a true county assessing system (all assessments are done by the county) will not have a local assessor. In counties having a city of the first class, the powers and duties of the county assessor within such city shall be performed by the duly appointed city assessor. In all other cities having a population of 30,000 persons or more, according to the last federal census (except in counties having a county assessor prior to January 1, 1967), the powers and duties of the county assessor within these cities will be performed by a duly appointed city assessor. The county assessor will, however, retain the supervisory duties contained in M.S. 273.061, subdivision 8. For example, the county assessor may provide sales information for the local boards in the entire county, or a city assessor may be responsible for providing the information for the local board in a city that has an appointed city assessor. If the board has questions about the division of assessor duties in the jurisdiction, please contact the county assessor for clarification.

Kanabec County Position Description

Assessor Clerk II

Department: Assessor

Exemption Status: Non-exempt

Date: June 28, 2005

Board Approved: 8/17/05

Updated: 2021

Revised: 5/16/2023

Job Specifications		
Education & experience qualifications are a job-related combination substantially equivalent to the levels shown at right.	FACTOR	LEVEL
	Education:	High School plus 12 months in a related field
	Experience:	2 years in real estate transactions or very closely related work
	Other Requirements:	Pass background check. Complete and pass Assessment Laws & Procedures course within six months of employment. Valid driver's license.
	Supervision given to:	None
	Supervision received from:	County Assessor/Assistant County Assessor

Knowledge, Skills & Abilities

- ✓ Knowledge of personal computer.
- ✓ Knowledge of real estate or land transactions.
- ✓ Skilled in office organization, ~~including filing, scheduling, and so forth~~ **and clerical functions.**
- ✓ Able to plan and carry out required tasks.
- ✓ ~~Considerable communication skills.~~ **Considerably strong, accurate and positive public relation skills, both verbal and written.**
- ✓ Considerable numerical accuracy required in data entry.
- ✓ ~~Able to create accurate written communications.~~
- ✓ Ability to deal with difficult and sometimes complex verbal communications with tact ~~and diplomacy~~ **with other employees, supervisors, businesses, other governmental organizations, and taxpayers.**
- ✓ Ability to make sound judgments based on statutory requirements.
- ✓ Knowledgeable and skillful in the use of different computer software applications, namely Microsoft Word, Excel, and Power Point.
- ✓ Considerable knowledge of the use and application of both Tax and Cama systems.
- ✓ General understanding of property taxation, and assessment practices in the State of Minnesota or the ability to acquire such knowledge in a short period of time.
- ✓ Skill to effectively train or present material related to changes in the processing of assessment data, both in a group or on a one-to-one basis.
- ✓ Ability to manage time wisely and to deal with the stress caused by interruptions and deadlines.

Job Summary

This position serves as the Homestead law specialist, the primary **public service** contact for general property and property tax information for the Assessor's Office, provides clerical services to the Assessor's Office, **and provides Assessment assistance to the Appraisers.**

Some Examples of Essential Duties

40% of Job Duties 70% of Job Duties Clerical

1. Initial eCRV processor for Assessor's Office; **flooding PRISM data and** entering CAMA data into the Department of Revenue's eCRV database.
2. ~~(was item 3)~~ Homestead law information ~~source~~ **specialist.**
3. ~~(was item 2)~~ Process homestead applications: **acceptance and assistance at the counter,** send out notifications, data entry, filing, **and imaging.** ~~Taking special care due to the private data being processed.~~
4. Generate and verify Department of Revenue Homestead Report: **duplicate Social Security numbers, invalid Social Security numbers, omitted and Mobile home personal property Social Security numbers for both Real and Mobile Home Homesteads.**
5. ~~Special Homestead maintenance for BPVD qualified and veteran's exemptions, and actively farming.~~ **Homestead approval, processing and statutory maintenance for qualified Blind/Disabled/Surviving Spouse of Paraplegic Veterans, Disabled Veteran's exclusions, and Special Homestead (Actively Farming) applications and necessary removals after transfer.**
6. **Research deeds and other recorded documents to determine proper ownership and legal descriptions to verify homestead eligibility after death and/or property transfer.**
7. **Accurately image all Homestead files and applications in a timely manner. Once the work reason to access non-public data is finished the data must be properly stored and redacted according to policy and Minnesota statutes. During reasonable use of the data measures must be taken to ensure the non-public data is not accessed by individuals without a work reason.**
8. ~~(was item 7 & 12)~~ Assist taxpayers with **program forms,** plat maps, aerials and legal descriptions **while refraining from the appearance of giving legal advice.**
9. ~~(was 18)~~ Collect payment for information sales.
10. ~~(was 15)~~ Distribute mail.
11. ~~(was item 8, 13 & 14)~~ **Provide general property data information concerning assessed values, building details, and classifications when requested. Primary public service contact for the office via telephone, in-person and email regarding value, classification, sales, homesteads, and programs.**
12. **Prepare Mobile Home clearance sheets.**
13. ~~(was 11)~~ Generates various electronic assessment reports which are used internally, by other government agencies and the public.
14. **Provide back-up coverage as a floater for VSO and Recorder as needed and available.**

30% of Job Duties Assessment Technician

15. **Assist Appraisers with quintile and new construction field inspections by reviewing data with taxpayers, measuring, photographing, reviewing aerial maps and discussing tax programs for both Real and Personal Property types.**

16. Download, name and properly index quintile and new construction photos for appraisers.
 17. Generate inspection route and maps by situs for appraisers and prepare review notices left when owner is absent.
 18. Process permits and initiate review issues in MCIS system.
 19. ~~(was 9)~~ Assist in the operation of the land records computer operation ~~(was 10)~~ Assist with ~~by~~ reviewing valuation edit lists, proofing and corrections.
 20. Must possess a valid driver's license and be able to drive in the State of Minnesota.
 21. Provide general property data information concerning assessed values, building details, state programs, and classifications when requested by taxpayer while correctly administering the property tax laws of Minnesota while in the field.
 22. ~~(was 16)~~ Maintain property information files.
 23. ~~(was 17)~~ Image property files into electronic data base.
 24. ~~(was 19)~~ All other duties as assigned.
-

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment of the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

The County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

Position: CLERK II

Department: ASSESSOR

Supplement – Physical Effort & Working Conditions

**INDICATE FREQUENCY (HOW OFTEN), WHAT THE REASON FOR THE ACTIVITY IS
AND ANY LIMITATIONS ON FREQUENCY, WEIGHT, HEIGHT, ETC.**

Frequency	Letter Code	Defined as
Never	N	
Seldom	S	Up to 1 hour per day
Occasionally	O	1 to 2 hours per day
Frequently	F	2 to 5 hours per day
Continuously	C	6 or more hours per day

PHYSICAL EFFORT FREQUENCY DESCRIPTION, REASON FOR, LIMITS

Stand	F	Will stand, sit & walk frequently helping the public & appraiser
Sit	F	
Walk	F	In field
Bend/Twist	S	
Push	S	
Pull	S	
Climb (stairs, ladders)	S	Climbing stairs in buildings during field work
Reach	F	Reaching for documents, measuring buildings
Lift	S	
Carry	S	Equipment in the field
Grasp/Grip	F	Writing, iPad, measuring tape, camera
Repetitive Motions	F	Keyboard, mouse
Kneel/Crawl	S	Taking measurements
Run	S	
Jump	S	
Rapid work speed	C	
Filing	O	
Finger movement	F	Keyboard, writing, iPad, camera
Keyboard use	F	Entering data, checking email, report writing, case notes
Close vision	C	iPad
Color vision	C	

Depth perception	F	
Far vision	F	
Hear	C	Communication with property owners/taxpayers including individuals with those with speech or other communication impairments
Talk	C	Communication with property owners/taxpayers including individuals with those with speech or other communication impairments
Smell	S	
Touch	S	
Other:		

WORKING CONDITIONS/

EXPOSURES

FREQUENCY DESCRIPTION, REASON FOR, LIMITS

Heat	O	In field
Cold	O	In field
Temperature changes	O	In field
Dampness	O	In field
Humidity	O	In field
Wet environment	O	In field
Work outdoors	O	In field
Noise	S	
Vibration	S	
Heights	N	
Confined spaces	N	
Moving objects	S	
Solvents	N	
Acids, corrosives	N	
Other chemicals	N	
Dust	S	In field- dust and pollen
Dirt	S	
Fumes/Vapors/Mists	N	
Gases	N	
Office environment	C	
Travel	O	In field
Work alone	O	

Work with co-workers	F	
Work with public	F	Interaction with upset property owners/taxpayers
Other:	F	Exposure to dangerous situations in the field- isolation, individuals with aggressive behavior, exposure to individuals under the influence of controlled substances, exposure to dogs, bees/wasps, uneven terrain, etc.

SAFETY EQUIPMENT

What safety equipment is required? Fluorescent reflective vest

Where and when must it be used? In field

12:20pm Appointment

May 16, 2023

REQUEST FOR BOARD ACTION

a. Subject: Department Update- Probation (Court Services)	b. Origination: Board of Commissioners
c. Estimated time: 10 minutes	d. Presenter(s): Lucas Athey, Probation Director

e. Board action requested:

Information only

f. Background:

Supporting Documents: None Attached: ☒

Date received in County Coordinators Office:

Coordinators Comments:

KANABEC COUNTY COURT SERVICES REPORT TO COUNTY BOARD-5/16/23

CURRENT TEAM MEMBERS

Director-Lucas Athey who has been employed as a probation officer in Kanabec County since 9/1/96. Besides taking care of administrative duties, Lucas currently has a caseload of 153 adult offenders. This number is too high but will decrease when Sarah Schumacher returns from maternity leave.

Probation Officer-Andrew Magaard who has been employed by Kanabec County since 6/21/10 as a jailer and transferred to Kanabec County Court Services on 12/30/13. Andrew is primarily an adult probation officer and is also our backup juvenile probation officer. Andrew's current caseload consists of 115 adult offenders.

Probation Officer-Brandon Cook who has been employed by Kanabec County since 6/12/17 as a jailer and transferred to Kanabec County Court Services on 12/16/19. Brandon is our primary juvenile probation officer but he also assists with preparing reports for adult offenders and completing pre-trial bail evaluations for adult offenders. Brandon's current caseload consists of 39 juvenile offenders and 17 adult offenders.

Probation Officer-Sarah Schumacher who has been employed by Kanabec County since 5/13/13 as a jailer and transferred to Kanabec County Court Services on 2/14/22. Ms. Schumacher has been on maternity leave since 3/6/23, therefore, she does not have a caseload at this time. Ms. Schumacher is expected to return back to work on 6/5/23 and will resume her position as a primary adult probation officer.

Secretary-Jeff Oslin who has been employed by Kanabec County since 4/23/13 as a jailer and transferred to Kanabec County Court Services on 5/9/22. Jeff takes care of all secretarial duties and he is mainly responsible for collecting correctional fees and data entry of all cases.

Case Aide-Vacant since 4/30/21 and we did not fill the Case Aide position due to the uncertainty caused by the pandemic. Further, our staff felt that we could work as a team to take on the responsibilities of the Case Aide. We will continue to work as a team to absorb the workload of the Case Aide.

***Kanabec County Court Services has not requested a new probation officer position since 2004 (about 19 years).

OTHER CASELOAD NUMBERS:

Probation Administrative: 56 adults

Conditional Release Administrative/Pending: 64 adults

Transfers: 41 adults

The primary mission of our department is to provide public safety. In order to accomplish this objective, we attempt to hold offenders accountable for their actions. It is also our goal to motivate offenders to make positive changes in their lives so they can become productive members of society.

Other items:

- We had our annual BCA Audit Tri-ennial Audit completed and that went well.
- We recently had our first ever Audit by the Department of Revenue and that was completed and any corrections they requested were made. In speaking with other Probation Director's of other departments around the State, there were many other departments that also were audited.
- Juvenile Detention Beds at the East Central Regional Detention Center update for 2023: As of 5/16/23, we have used 109 out of 180 days. 30 total in 2022 so things are not looking quite as good this year.
- We were approved for both the Remote Electronic Alcohol Monitoring (REAM) Grant (\$3,000) and Caseload/Workload Reduction Grant (\$39,217)
- We only had 1 Juvenile out of home placements in 2022
- Other positive news is that I am hearing that things are looking good regarding obtaining additional funding from the State for community supervision and should have a more clear idea of how these positive financial changes will impact the next budget.

kelsey
5/4/23 12:35PM

**** Kanabec County ****



REVENUES & EXPENDITURES BUDGET REPORT As of 04/2023

Page 2

1 FUND General Revenue Fund

Report Basis: Cash

		<u>Status</u>	<u>Percent of Year</u>		<u>33%</u>
<u>Account Number</u>			<u>Quarter</u>	<u>Year</u>	
			<u>To Date</u>	<u>To Date</u>	<u>% of</u>
					<u>BDG</u>
252 DEPT	Probation				
----- REVENUES -----					
01-252-000-0000-5251	Intergovt Reimbursements - Gen Govt		0.00	0.00	69,749.00- 0
01-252-000-0000-5301	State Grants		0.00	18,528.00-	52,377.00- 35
01-252-000-0000-5610	Underage Tobacco Fines		25.00-	100.00-	200.00- 50
01-252-000-0000-5891	Reimbursements		0.00	0.00	10,000.00- 0
----- EXPENDITURES -----					
01-252-000-0000-6103	Salaries-Regular		25,627.22	101,423.27	336,616.00 30
01-252-000-0000-6105	Salaries-Part Time		0.00	713.16	6,623.00 11
01-252-000-0000-6113	Flex Pay		121.77	487.08	0.00 0
01-252-000-0000-6130	VEBA - County Share		530.00	2,120.00	0.00 0
01-252-000-0000-6153	Co Share-Health Ins		5,856.44	24,171.17	78,696.00 31
01-252-000-0000-6158	Health Reserves - County Share		50.00	150.00	0.00 0
01-252-000-0000-6163	Co Share-Pera		1,922.04	7,606.74	25,743.00 30
01-252-000-0000-6175	Co Share-Fica		1,839.66	7,313.89	26,258.00 28
01-252-000-0000-6204	Cellular Phones		136.20	509.20	1,800.00 28
01-252-000-0000-6205	Postage		4.59-	235.89	750.00 31
01-252-000-0000-6211	Services & Charges		673.63	3,703.67	6,000.00 62
01-252-000-0000-6277	Juvenile Placement Costs		4,682.00	17,983.50	54,203.00 33
01-252-000-0000-6289	Staff Development		0.00	410.00	2,000.00 21
01-252-000-0000-6331	Mileage & Meals		152.07	152.07	2,500.00 6
01-252-000-0000-6405	Computers & Hardware		0.00	0.00	1,500.00 0
01-252-000-0000-6411	Supplies		38.78	166.23	2,000.00 8
01-252-000-0000-6880	General Administration		312.00	704.00	0.00 0
0 PROGRAM	Totals No Program	Revenue	25.00-	18,628.00-	132,326.00- 14
		Expend.	41,937.22	167,849.87	544,689.00 31
		Net	41,912.22	149,221.87	412,363.00 36
----- REVENUES -----					
01-252-260-0000-5541	Probation Correctional Fees		675.00-	3,477.00-	10,000.00- 35
----- EXPENDITURES -----					
01-252-260-0000-6880	General Administration		0.00	0.00	10,000.00 0
260 PROGRAM	Totals Probation Correctional Fees	Revenue	675.00-	3,477.00-	10,000.00- 35
		Expend.	0.00	0.00	10,000.00 0
		Net	675.00-	3,477.00-	412,363.00 1-
252 DEPT	Totals Probation	Revenue	700.00-	22,105.00-	142,326.00- 16
		Expend.	41,937.22	167,849.87	554,689.00 30
		Net	41,237.22	145,744.87	412,363.00 35

kelsey
5/4/23 12:35PM

**** Kanabec County ****



REVENUES & EXPENDITURES BUDGET REPORT As of 04/2023

Page 3

1 FUND General Revenue Fund

Report Basis: Cash

		<u>Status</u>	<u>Percent of Year</u>		<u>33%</u> <u>% of</u>
<u>Account Number</u>			<u>Quarter</u> <u>To Date</u>	<u>Year</u> <u>To Date</u>	
1 FUND	Totals General Revenue Fund	Revenue	700.00-	22,105.00-	142,326.00- 16
		Expend.	41,937.22	167,849.87	554,689.00 30
		Net	41,237.22	145,744.87	412,363.00 35
FINAL TOTALS	23 Accounts	Revenue	700.00-	22,105.00-	142,326.00- 16
		Expend.	41,937.22	167,849.87	554,689.00 30
		Net	41,237.22	145,744.87	412,363.00 35

Agenda Item #1

PROCEEDINGS OF THE COUNTY BOARD

State of Minnesota
County of Kanabec
Office of the County Coordinator

UNAPPROVED MINUTES

May 2, 2023

The Kanabec County Board of Commissioners met at 9:00am on Tuesday, May 2, 2023 pursuant to adjournment with the following Board Members present in person: Tom Roeschlein, Rick Mattson, Wendy Caswell, Alison Holland and Peter Ripka. Others Present: Board Clerk Kris McNally and Recording Secretary Kelsey Schiferli.

The meeting was held in the County Board Room and via WebEx for anyone wishing to attend virtually.

The Chairperson called the meeting to order at 9:00am and led the assembly in the Pledge of Allegiance.

Action #1 – It was moved by Tom Roeschlein, seconded by Peter Ripka and carried unanimously to approve the agenda with the following changes: Add late entry gambling requests to agenda item #4. Add discussion regarding a letter received from Arthur Township requesting a meeting to discuss ordinance issues.

Action #2 – It was moved by Alison Holland, seconded by Wendy Caswell and carried unanimously to approve the April 18, 2023 minutes with the following correction: Action #17 – Alison Holland abstained.

9:02am – The Chairperson called for public comment three times. None responded.

9:04am - The Chairperson closed public comment.

Action #3 – It was moved by Alison Holland, seconded by Tom Roeschlein and carried unanimously to approve the following paid claims:

<u>Vendor</u>	<u>Amount</u>
Kanabec County Auditor-Treasurer	12,419.45
AT&T Mobility	1,510.51

Consolidated Communications	1,125.59
Fortra LLC	412.92
Kanabec County Auditor HRA	6,000.00
Marco	176.00
Minnesota Energy Resources Corp	11,009.88
Quality Disposal	524.60
VC3, Inc	3,310.00
Card Services (Coborn's)	217.57
City of Mora	14,511.91
Chamberlain Oil	1,161.37
City of Mora	1,552.11
East Central Energy	1,359.40
Minnesota Energy Resources Corp	1,231.03
Dearborn National Life Insurance Co	602.62
Health Partners	6,519.86
Life Insurance Company of North America	594.77
The Hartford Priority Accounts	7,032.43
VSP Insurance Co	556.26

20 Claims Totaling: \$ 71,828.28

Action #4 – It was moved by Wendy Caswell, seconded by Tom Roeschlein and carried unanimously to approve the following claims on the funds indicated:

Revenue Fund

Vendor	Amount
Ace Hardware	19.20
Adam's Pest Control - Main	125.00
Aspen Mills	342.05
Aspen Mills	988.20
Aspen Mills	289.84
Auto-Chlor System	402.00
BlueStar Graphics	225.00
Bob Barker	235.80
Carda, Ryan	81.22
Caswell Cycle	142.95
Curtis, Michael	371.65
East Central Solid Waste Commission	88.00

Economic Development Assn of MN	355.00
Ernest, Jennifer	75.00
Hamilton Funeral Homes	430.00
Hartshorn, Jim	196.50
Hodsdon, Richard	1,169.11
Hoefert, Robert	1,103.02
Hohn's Auto Body & Glass	6,132.40
Holcomb, Lisa	75.00
Hullopeter, Lesa	75.00
Intoximeters, Inc	1,190.00
Kanabec County Agricultural Society	240.00
Kanbec County Coordinator's Office	487.10
Kastenbauer, Paul	124.32
Kubesh, JohnClair	199.00
MACATFO	30.00
Marco	3,267.40
Marco	273.00
Mattson, Jean	75.00
McFadden, Barbara	75.00
MCIS	14,426.00
MCIS	531.00
MCIS	4,733.00
MCIS	3,583.00
Minnesota Revenue	53.05
Minnesota UI	1,142.87
Neighborhood National Bank	24.00
Northland Fire Protection	1,181.20
ODP Business Solutions LLC	59.00
ODP Business Solutions LLC	13.36
O'Reilly Auto Parts	72.19
O'Reilly Auto Parts	50.45
Pine City Motor Vehicle Inc.	125.00
Premium Waters, Inc.	26.45
Quill	21.18
Reliance Telephone, Inc	50.00
Reliance Telephone, Inc	2,050.00
RELX Inc. DBA LexisNexis	189.08
Ripka, Peter	55.80

Ripka, Peter	104.00
RT Vision	937.50
RT Vision	937.50
Salmela, Terry	88.10
Schiferli, Kelsey	75.00
SHI	812.00
State of Minnesota - BCA	855.00
State of Minnesota - Dept of Transportation	4,230.18
Stellar Services	206.45
Stellar Services	310.83
Summit Food Service Management	4,216.41
Summit Food Service Management	4,110.27
Summit Food Service Management	4,167.90
SwipeClock LLC	332.00
Thomsen, Brandon	326.96
Van Alst, Lillian	1,227.27
WEX	442.75

68 Claims Totaling: \$ 70,649.51

Road & Bridge Fund

<u>Vendor</u>	<u>Amount</u>
Beaudry Oil & Propane	21,156.60
Steve Berndt	98.25
Bjorklund	881.24
Brock White	1,781.50
Central McGowan	193.95
Central Pension Fund	570.45
George DeJong	343.94
Granite City Jobbing	181.96
Kanabec County Highway Dept	85.05
Little Falls Machine	4,069.25
Anders McGriff	99.97
MCIT	57.00
Mille Lacs County Public Works	134.10
MPCA	700.33
Mora Unclaimed Freight	47.17

North Central International	1,274.13
ODP	52.27
RDO Equipment	284,250.00
RTVision	1,875.00
Scott's Lawn & Landscapes	7,770.00
Stepp MFG	1,195.91
Towmaster	1,076.45
Trueman Welsters	1,104.30
USIC	30.00

24 Claims Totaling: 329,028.82

Action #5 – It was moved by Alison Holland, seconded by Tom Roeschlein and carried unanimously to approve a consent agenda including all of the following actions:

Resolution #5a – 5/2/23

WHEREAS the Kanabec County Board of Commissioners has been presented with a request for lawful gambling within Kanabec County, and

WHEREAS the application was complete, included all necessary documentation, appears in accordance with County Policies and the applicant and facility owners are in good standing with the County;

BE IT RESOLVED to approve the Application for Exempt Permit for the TLC of Kanabec County, DBA: Kick Cancer to the Curb for a raffle event to be held at the DeAnna Lilienthal Residence 2867 Rainbow St, Brook Park, MN 55007 on August 12, 2023.

Resolution #5b– 5/2/23

WHEREAS the Kanabec County Board of Commissioners has been presented with a request for lawful gambling within Kanabec County, and

WHEREAS the application was complete, included all necessary documentation, appears in accordance with County Policies and the applicant and facility owners are in good standing with the County;

BE IT RESOLVED to approve the Application for Exempt Permit for the TLC of

Kanabec County, DBA: Kick Cancer to the Curb for a raffle event to be held at Ogilvie Raceway 1539 MN-23 Ogilvie, MN 56358 on June 3, 2023.

Resolution #5c – 5/2/23

WHEREAS the Kanabec County Board of Commissioners has been presented with a request for lawful gambling within Kanabec County, and

WHEREAS the application was complete, included all necessary documentation, appears in accordance with County Policies and the applicant and facility owners are in good standing with the County;

BE IT RESOLVED to approve the Application for Exempt Permit for the TLC of Kanabec County, DBA: Kick Cancer to the Curb for a raffle event to be held at the Ogilvie Community Center 203 Oric Ave N. Ogilvie, MN 56358 on August 5, 2023.

Action #6 – It was moved by Peter Ripka, seconded by Wendy Caswell and carried unanimously to approve the following resolution:

Resolution #6 – 5/2/23

SCORE CLAIMS

WHEREAS the board has been presented with claims for recycling efforts to be paid from SCORE Funds, and

WHEREAS these claims have been reviewed, tabulated and approved by the Kanabec County Solid Waste Officer, and

WHEREAS SCORE Funds appear adequate for the purpose;

BE IT RESOLVED to approve payment of the following claims on SCORE Funds:

Waste Management	\$825.47
Quality Disposal	\$2,724.00
Arthur Township	\$500.00
Total	\$4,049.47

County Coordinator Kris McNally led a discussion regarding a letter received from Arthur Township. The letter was sent to the County Board and Environmental Services to

request a meeting with the purpose of clarifying county and township zoning and platting administrative requirements.

Action #7 – It was moved by Wendy Caswell, seconded by Tom Roeschlein and carried unanimously to schedule a meeting between Arthur Township and the Public Works Committee to address the issues identified in the letter.

Action #8 – It was moved by Tom Roeschlein, seconded by Wendy Caswell and carried unanimously to approve the following resolution:

Resolution #8 - 5/2/23

Resolution to Hold a Public Hearing on an Impassable Road Complaint

WHEREAS, on March 3, 2023 the Kanabec County Board of Commissioners was presented with a impassable road complaint petition signed by 10 Hillman Township landowners; and

WHEREAS, said complaint petition was pursuant to Minnesota Statute 163.16 Impassable Road; and

WHEREAS, Minnesota Statute 163.16 requires the County Board by resolution to hold a public hearing;

THEREFORE BE IT RESOLVED that the Kanabec County Board of Commissioners intends to hold a public hearing on said impassable road complaint petition on the 16th day of May, 2023 at 10:10a.m. during a Regular Board of Commissioners Meeting in Boardroom #164 at the Kanabec County Courthouse, 317 Maple Ave E., Mora, MN 55051.

BE IT FURTHER RESOLVED this public hearing shall be legally noticed in the Kanabec County Times on May 4, 2023;

BE IT FURTHER RESOLVED that a copy of the complaint petition and the public hearing notice shall be mailed to the township clerk;

BE IT FURTHER RESOLVED that all persons signing the complaint shall also be notified of the time and place of the public hearing.

Commissioner Alison Holland led a discussion regarding a proclamation declaring Childcare Appreciation Day in Kanabec County.

Action #9 – It was moved by Alison Holland, seconded by Tom Roeschlein and carried unanimously to approve the following resolution:

Resolution #9 – 5/2/23

**Resolution Proclaiming May 12th as Child Care
Provider Appreciation Day in Kanabec County**

WHEREAS, Child Care Aware® of America and other organizations nationwide are recognizing Child Care Providers on this day; and

WHEREAS, Child Care provides a safe, nurturing place for the enrichment and development of millions of children nationwide, and is vital force in our economy; and

WHEREAS, the pandemic illuminated how indispensable child care providers are for the well-being and economic security of Kanabec County's young children, families, and communities.

WHEREAS, child care programs, which are mostly small businesses, run and staffed predominated by women, are still recovering from health and financial hardships stemming from the pandemic while they have continued to meet the needs of families; and

WHEREAS, Kanabec County recognizes that child care has been a lifeline for families, communities, and the economy and as such, has provided much-needed support to providers to help sustain the viability of child care by including childcare growth opportunities as a strategic priority for the Kanabec County EDA. The Kanabec County EDA supports a Childcare Capacity Committee which has led the region in child care capacity research, supply planning, and supporting growth and sustainability.

WHEREAS, our future depends on the quality of the early childhood experiences provided to young children today; support for high-quality child care represents a worthy commitment to our children's future.

NOW, THEREFORE, BE IT RESOLVED, that Kanabec County Board of Commissioners, hereby proclaim May 12, 2023, as Provider Appreciation Day in Kanabec County and urge all residents to recognize Child Care Providers for their important work.

Action #CH10 – It was moved by Alison Holland, seconded by Peter Ripka and carried unanimously to recess the meeting at 9:16am to a time immediately following the Community Health Board.

The Kanabec County Community Health Board met at 9:16am on Tuesday, May 2, 2023 pursuant to adjournment with the following Board Members present: Tom Roeschlein, Rick Mattson, Wendy Caswell, Alison Holland and Peter Ripka. Community Health Director Kathy Burski presented the Community Health Board Agenda.

Action #CH11 – It was moved by Alison Holland, seconded by Tom Roeschlein and carried unanimously to approve the Community Health Board Agenda as presented.

Community Health Director Kathy Burski gave the Director's Report.

Action #CH12 – It was moved by Peter Ripka, seconded by Alison Holland and carried unanimously to approve the following resolution:

Resolution #CH12 – 5/2/23

Full-time Suicide Prevention Coordinator Resolution

WHEREAS, Kanabec County Community Health has had an Agreement with Carlton County to provide a part-time Suicide Prevention Coordinator through the Suicide Prevention grant from MN Department of Human Services, and

WHEREAS, the Minnesota Department of Health has taken over the management of the Minnesota Community-Based Suicide Prevention Grant for the State, and

WHEREAS, Carlton County has received and will administer a grant to provide suicide prevention and awareness services to the Northern Region of Minnesota commencing July 1, 2023, and

WHEREAS, Carlton County wishes to purchase said services from Kanabec County, who meets the requirements for the desired services authorized by Carlton County, and

WHEREAS, Carlton County agrees to purchase and Kanabec County agrees to hire and supervise a Regional Coordinator to oversee grant efforts within the following counties: Chisago, Isanti, Kanabec, Mille Lacs and Pine Counties.

THEREFORE BE IT RESOLVED to approve the Kanabec County Community Health Director together with the HR Director to hire a full-time Regional Suicide Prevention Coordinator at Grade 12, Step A at the rate of \$25.97 per hour and to sign the agreement with Carlton County for providing the suicide prevention and awareness services.

Action #CH13 – Tom Roeschlein introduced the following resolution and moved its adoption:

Resolution #CH13– 5/2/23

Central Minnesota Council on Aging Grant Resolution

WHEREAS, Kanabec County Community Health has been a recipient of Title III grant funding from the Central Minnesota Council on Aging for the Public Health Nurse Clinic; and

WHEREAS, Kanabec County Community Health will be receiving the Request For Proposal from Central Minnesota Council on Aging for the continuation of the Title III grant in the near future, and

WHEREAS, the Community Health Director recommends applying for the continuation grant for seniors being served through these programs.

THEREFORE BE IT RESOLVED to approve the Kanabec County Community Health Director to apply for the continuation grant for the Title III funds from Central Minnesota Council on Aging and to accept the grant and sign the Agreement if it is awarded.

The motion for the adoption of the foregoing Resolution was duly seconded by Alison Holland and upon a vote being taken thereon, the following voted:

IN FAVOR THEREOF: Rick Mattson, Tom Roeschlein, Wendy Caswell, Alison Holland

OPPOSED: None

ABSTAIN: Peter Ripka

whereupon the resolution was declared duly passed and adopted.

Action #CH14 – It was moved by Wendy Caswell, seconded by Alison Holland and carried unanimously to approve the following resolution:

Resolution #CH14 – 5/2/23

Strong Foundations Capacity-Building Grant Resolution

WHEREAS, Kanabec County Community Health has an opportunity to apply for a Strong Foundations evidence-based family home visiting capacity building grant; and

WHEREAS, the grant is for Strong Foundations grant awardees who are interested in increasing the capacity of their evidence-based home visiting program to better serve families through creation and implementation of a Supplemental Action Plan, and

WHEREAS, the funding would be utilized, if awarded to design processes to increase recruitment, engagement and retention of families during the prenatal period, and

WHEREAS, funding would also enhance infrastructure to support staff providing evidence based home visiting services with model fidelity by increasing capacity for evaluation and continuous quality improvement activities.

THEREFORE BE IT RESOLVED the Kanabec County Community Health Board approves the Community Health Director to apply for, accept the funds and sign the Agreement for the Strong Foundations Capacity-Building grant if approved. Funds would be approved for between \$50,000 and \$150,000 and the project would commence on June 1st, 2023 and end December 31, 2024.

Action #CH15 – It was moved by Tom Roeschlein, seconded by Wendy Caswell and carried unanimously to approve a consent agenda including all of the following actions:

Resolution #CH15a – 5/2/23

Resolution Endorsing Kanabec County - Timber Trails Public Transit's Americans with Disabilities Program Plan.

WHEREAS, Kanabec County - Timber Trails Public Transit under the Americans with Disabilities Act of 1990 (ADA), is committed to operating an ADA compliant Public Transit Service in Kanabec County.

WHEREAS, Kanabec County - Timber Trails Public Transit must establish an ADA Program that meets U.S. Department of Transportation (U.S. DOT) regulations for implementing ADA (49 CFR Parts 27, 37 and 38).

THEREFORE BE IT RESOLVED THAT, Kanabec County - Timber Trails Public Transit will follow the ADA Plan compliance elements to provide quality transportation services without discrimination to all persons including individuals with disabilities.

BE IT FURTHER RESOLVED THAT, Kanabec County Board of Commissioners authorizes the Transit Director and/or Kanabec County Community Health Director to implement and oversee compliance of Kanabec County - Timber Trails Public Transit's Americans with Disabilities Program Plan.

Resolution #CH15b – 5/2/23

Resolution Endorsing Kanabec County - Timber Trails Public Transit's ADA No Show/Cancellation Policy

WHEREAS, Kanabec County - Timber Trails Public Transit under the Americans with Disabilities Act of 1990 (ADA), is committed to operating an ADA compliant Public

Transit Service in Kanabec County.

WHEREAS, Kanabec County - Timber Trails Public Transit must establish operating and service guidelines for dealing with “No Shows” in accordance with the requirements of the Americans with Disabilities Act of 1990 (ADA), the U.S. Department of Transportation (U.S. DOT) regulations for implementing ADA (49 CFR Parts 27, 37 and 38).

BE IT RESOLVED THAT, Kanabec County - Timber Trails Public Transit will follow the ADA No Show/Cancellation Policy compliance elements to provide quality transportation services without discrimination to all persons including individuals with disabilities.

BE IT FURTHER RESOLVED THAT, Kanabec County Board of Commissioners authorizes the Transit Director and/or Kanabec County Community Health Director to implement and oversee compliance of Kanabec County - Timber Trails Public Transit’s Americans with Disabilities Program No Show/Cancellation Policy Plan.

Action #CH16 – It was moved by Peter Ripka, seconded by Tom Roeschlein and carried unanimously to approve the payment of 70 claims totaling \$37,593.94 on Community Health Funds.

Action #CH17 – It was moved by Tom Roeschlein, seconded by Alison Holland and carried unanimously to adjourn Community Health Board at 9:47am and to meet again on Tuesday, June 6, 2023 at 9:20am.

The Board of Commissioners reconvened.

Chairperson Rick Mattson presented Deputy Chad Keehr with a plaque in recognition of his 25 years of service to the County.

County Sheriff Brian Smith met with the Board to request approval of the annual Boat & Water Grant.

Action #18 – It was moved by Alison Holland, seconded by Tom Roeschlein and carried unanimously to approve the following resolution:

Resolution #18 - 5/2/23

BE IT RESOLVED to approve and authorize the Chairperson and Sheriff to sign the State of Minnesota Annual County Boat & Water Safety Grant Agreement, grant #226061 in the amount of \$2,044 for the state fiscal year 2023 ending June 30, 2024.

HR Specialist Kim Christenson met with the Board to request approval of a job re-evaluation.

Action #19– It was moved by Tom Roeschlein, seconded by Alison Holland and carried unanimously to approve the following resolution:

Resolution #19 – 5/2/23

WHEREAS Kanabec County Policy P-106, Section III calls for a reevaluation of a county job when the job changes substantively, and

WHEREAS, a vacancy in the Collections Clerk position prompted review of this job description; and

WHEREAS, the Auditor Treasurer recommended several updates in the job description; and

WHEREAS the HR Specialist has submitted updated the job description and physical analysis to the wage consultant at MRA for evaluation for the Collections Clerk position, and

WHEREAS the wage consultant has examined and evaluated the job description and recommends the above job title remains at the same pay grade;

BE IT RESOLVED that the County Board accepts the job description changes and approves the wage consultant's recommendation for the above job title.

9:56am – The Board took a five minute break.

10:02am – The Board reconvened.

County Auditor/Treasurer Denise Snyder met with the Board to request approval of the annual East Central Riders Snowmobile Grant.

Action #20– It was moved by Wendy Caswell, seconded by Alison Holland and carried unanimously to approve the following resolution:

Resolution #20 - 5/2/23

WHEREAS the Minnesota Snowmobile Trails Assistance Program provides grants to local units of government for the maintenance of recreational trails pursuant to Minnesota

Statutes Chapter 84.83, and

WHEREAS the county is the sponsor for such grant funds and the work performed by the trail club, and

BE IT RESOLVED to approve a “Minnesota Snowmobile Trails Assistance Program Snowmobile FY 2024 Maintenance and grooming Grant Agreement.”

Future Agenda Items: None.

Action #21 – It was moved by Tom Roeschlein, seconded by Peter Ripka and carried unanimously to close the meeting at 10:05am pursuant to MN Statute §13D.03 to discuss matters related to Labor Negotiation Strategy Those present during the closed portion of the meeting included Commissioners Rick Mattson, Tom Roeschlein, Wendy Caswell, Alison Holland and Peter Ripka; as well as County Coordinator & Personnel Director Kris McNally.

Action #22 – It was moved by Tom Roeschlein, seconded by Peter Ripka and carried unanimously to return to open session at 10:24am.

Under other board matters, the Board expressed consensus for the Coordinator to work with the Transit Department to evaluate the consolidation of the Transit Director and the Transit Operations Supervisor positions and to refrain from posting the Transit Operations Supervisor Position until that evaluation has been completed and reviewed by the Board.

Action #23 – It was moved by Alison Holland, seconded by Peter Ripka and carried unanimously to adjourn the meeting at 10:39am and to meet again in regular session on Tuesday, May 16, 2023 at 9:00am.

Signed _____

Chairperson of the Kanabec County Board of Commissioners,
Kanabec County, Minnesota

Attest: _____

Board Clerk

Agenda Item #2

Paid Bills

<u>Vendor</u>	<u>Amount</u>	<u>Purpose</u>	<u>Dept</u>
AT&T Mobility	1,522.27	Monthly Service	Sheriff
Chamberlain Oil	2,954.14	Shop Supplies	Highway
Consolidated Communications	1,125.59	Monthly Service	Various
East Central Energy	263.30	Intersection Lighting	Highway
EC Riders	8,540.30	2023 BM#3 Snake River Trail	Unallocated
Kanabec County AT ACH_VISA	1,354.55	See Below	
Kwik Trip	13,532.13	Gas Credit Cards	Various
Midcontinent Communications	452.77	Utilities	Transit
Minnesota Department of Finance	4,270.00	State Fees & Surcharges	Recorder
Office of MN.IT Services	1,338.65	WAN	IS
Quadient Finance	3,999.00	PSB & Courthouse Postage	Unallocated
Quality Disposal	533.01	Solid Waste Fees	Various
Spire Credit Union	10,312.27	See Below	
Verizon Wireless Aircards	1,375.49	Aircards	Various
Verizon Wireless Cell Phones	2,950.73	Monthly Service	Various
15 Claims Totaling:	\$ 54,524.20		

Kanabec County AT ACH_VISA	18.99	Amazon - Wireless Mouse	Building Maintenance
	44.87	Amazon - Wastebaskets etc.	Building Maintenance
	534.87	American Flags.com - Flags	Building Maintenance
	62.97	Amazon - Fly Traps	Building Maintenance
	54.90	Amazon - Sanitary Napkin Receptacle	Building Maintenance
	492.87	SuplyHouse - 3-Pole Contactor	Building Maintenance
	101.30	SharpsAssure - Wall Mount Enclosure	Building Maintenance
	43.78	Amazon - Rechargeable Battery	Building Maintenance
8 Claims Totaling:	\$ 1,354.55		

Spire Credit Union

129.25	League of MN Counties - Job Ad	HR
164.90	Checksforless - Deposit Slips	Aud/Treas
32.16	Amazon - Mouse & Keyboard	Aud/Treas
21.46	Amazon - Phone Headset	Aud/Treas
54.62	Amazon - Picture Stool	Aud/Treas
8.99	Amazon - Mouse Pads	IS
139.00	Amazon Prime Membership	IS
1,866.98	Laptops & Power Adapters	IS
479.75	Amazon - Quick Vue OTC COVID Tests	ARPA
1,052.88	PDQ Renewal	ARPA
250.00	MN Co Att Assn - Trial Adv Course	Attorney
156.00	Realton Assn - MLS Member Dues	Assessor
156.00	Realton Assn - MLS Member Dues	Assessor
400.00	MAAO - Course Reg (TB)	Assessor
225.00	MAAO - Course Reg (TB)	Assessor
15.99	Timberlake Lodge Booking Fee	Assessor
232.27	Amazon - Office Supplies	Assessor
19.90	Amazon - Screen Pretector etc.	VSO
39.95	Amazon - Keyboard	VSO
290.29	Levenger - Black Circa Disks	Transit
20.90	Amazon - Screen Pretector etc.	Transit
14.99	Amazon Prime Membership	Sheriff
16.95	Amazon - Flash Drives	Sheriff
19.47	Amazon - Flash Drives	Sheriff
236.20	Chewy - Dog Food	Sheriff
11.38	Amazon - SSD Mounting Brackets	Dispatch
37.32	Amazon - DYMO Labels	Jail
193.73	Amazon - Mouse Pads, Hand San	Jail
32.20	Amazon - File Folders	Jail
26.06	Amazon - Dividers	Jail
28.98	Amazon - Ping Pong Paddle Set	Jail
34.26	Amazon - Basketballs	Jail
23.62	Amazon - Labels	Jail
107.36	Amazon - Trash Bins	Jail

118.10	Amazon - Otoscope & Ophthalmosc	Jail
34.07	Amazon - Envelopes	Jail
119.97	Amazon - Sansung 870 EVO SSD	E911
0.99	Apple Storage	Highway
62.50	FMCSA Clearinghouse	Highway
150.89	Amazon - Office Supplies	Community Health
756.40	Mental Health First Aid Training	Community Health
1,676.80	Amazon - Strengthfinder 2.0	Community Health
25.60	Availity Subscrip Fee	Community Health
394.87	Amazon - Supplies for May MH Day	Community Health
22.40	Availity Subscrip Fee	Community Health
32.00	Availity Subscrip Fee	Community Health
43.78	Amazon - Office Supplies	Community Health
227.36	Amazon - Wellness Supplies	Employee Wellness
25.90	Amazon - Wellness Supplies	Employee Wellness
53.92	Amazon - Wellness Supplies	Employee Wellness
27.91	Amazon - Wellness Supplies	Employee Wellness
51 Claims Totaling: \$ 10,312.27		

Agenda Item #3a

Regular Bills - Revenue Fund

Bills to be approved: 5/16/23

Department Name	Vendor	Amount	Purpose
ASSESSOR	Marco	159.00	Printer Contract
		159.00	
AUDITOR	American Solutions for Business	4,345.10	2023 Tax Stmt/Envelopes, Stmt Outsource Serv, Tax Stmt Mailing
		4,345.10	
BUILDINGS MAINTENANCE	Ace Hardware	18.99	Tape - Courthouse
BUILDINGS MAINTENANCE	Ace Hardware	84.62	Toilet Flange, Wax Ring, Silicone, Washers, Etc. - PSB
BUILDINGS MAINTENANCE	Ace Hardware	3.59	16x20 Filter - Transit
BUILDINGS MAINTENANCE	Adam's Pest Control	125.00	Prevention Plus - PSB
BUILDINGS MAINTENANCE	Auto Value	8.98	Fast Orange - Courthouse
BUILDINGS MAINTENANCE	Bluebird Window Cleaning	1,600.00	Exterior Glass Cleaning 4/29-4/30/23 - Courthouse
BUILDINGS MAINTENANCE	DKN Construction	47,000.00	Down Payment for Carpet Ordered - Courthouse
BUILDINGS MAINTENANCE	FBG Service Corporation	4,829.00	April Cleaning Services - Courthouse
BUILDINGS MAINTENANCE	FBG Service Corporation	2,543.00	April Cleaning Services - PSB
BUILDINGS MAINTENANCE	FBG Service Corporation	672.00	April Cleaning Services - Jail
BUILDINGS MAINTENANCE	Granite City Jobbing	611.62	Cleaning Spray, Trash Bags, Paper Towels, TP - PSB
BUILDINGS MAINTENANCE	Johnsons Hardware	7.99	Flap Disc - Courthouse
BUILDINGS MAINTENANCE	Menards	152.79	Caulk, Tileboard, Sealant - PSB
BUILDINGS MAINTENANCE	Menards	(435.34)	Return 8' FRP End Cap, Adhesive Remover, Garage Floor Coating, FRP Inside Corner - PSB
BUILDINGS MAINTENANCE	Menards	1,008.97	Garage Floor Coating, Adhesive Remover, Air Compressor - Courthouse

BUILDINGS MAINTENANCE	Ziegler Inc.	<u>2,078.52</u>	Troubleshoot Transer Switch on Generator - Jail
		60,309.73	
COMMISSIONERS	Caswell, Wendy	<u>100.22</u>	Mileage to Committee Meetings on 4/27/23 & 4/28/23
		100.22	
COUNTY ATTORNEY	Kukuk, Elisa	96.00	Court Reporter Transcript Fees
COUNTY ATTORNEY	RELX Inc. DBA LexisNexis	189.08	LexisNexis April 2023 Charges
COUNTY ATTORNEY	Terhaar, Cheryl	89.08	Mileage for Presentations at East Central School in Finlayson 5/1 & 5/2
		<u>374.16</u>	
COUNTY CORONER	Hamilton Funeral Homes	430.00	Removal & Transport, Body Bag
COUNTY CORONER	Methven Funeral and Cremation Services	<u>400.00</u>	Removal
		830.00	
COURT ADMINISTRATOR	Anne M. Carlson Law Office, PLLC	550.00	Court Appt Attorney Fees
COURT ADMINISTRATOR	McKinnis & Doom PA	<u>859.50</u>	Court Appt Attorney Fees
		1,409.50	
ECONOMIC DEVELOPMENT	Hartshorn, Jim	<u>214.84</u>	Mileage to Meetings in St. Paul 4/27/23 & Lakeville 5/5/23
		214.84	
ELECTIONS	Office of MNIT Services	<u>834.19</u>	EndPoint Protection
		834.19	
ENVIRONMENTAL SERVICES	Kanabec County Highway Dept	29.79	March 2023 Postage & Fuel
ENVIRONMENTAL SERVICES	Rinke Noonan	2,713.50	Attorney Consultation on Snake River 1W1P/SRWMB through 4/30/23
ENVIRONMENTAL SERVICES	Rupp, Anderson, Squires & Waldspurger, PA	1,264.40	Environmental Services/Land Use - 2023 1st Qtr Retainer, Copies
		<u>4,007.69</u>	

HUMAN RESOURCES	Kanabec Publications	546.90	HHA/Homemaker Job Ad (2), Correctional Officer Job Ad (:
HUMAN RESOURCES	Ratwik, Roszak & Maloney, PA	2,111.40	Social Services Mediation
HUMAN RESOURCES	WEX	418.00	Administrative Fees for April
		3,076.30	
INFORMATION SYSTEMS	CW Technology	2,200.00	Labor, One-Time Onboarding Fee
INFORMATION SYSTEMS	CW Technology	25.00	Recycle Hardware
INFORMATION SYSTEMS	MNCCC Lockbox	35.00	Training 3/8/23
		2,260.00	
LAW LIBRARY	RELX Inc. DBA LexisNexis	231.75	Law Library Invoice 4/1-4/30
		231.75	
PROBATION & JUVENILE PLACEMENT	East Central Regional Juvenile Center	4,487.00	April 2023 Invoice for Contracted Beds at East Central RJC
PROBATION & JUVENILE PLACEMENT	Minnesota Monitoring, Inc.	165.00	DETENTION - Electronig Bracelet - April 2023
PROBATION & JUVENILE PLACEMENT	Minnesota Monitoring, Inc.	552.00	REAM Grant - April 2023
PROBATION & JUVENILE PLACEMENT	RS EDEN	381.22	2 Urine Samples Sent to Lab, 50 Nine Panel Cups w/ ETG
		5,585.22	
PUBLIC TRANSPORTATION	A and E Cleaning Services	525.00	Cleaning Timber Trails Offices
PUBLIC TRANSPORTATION	Auto Value	693.40	Bus & Van Repair Parts
PUBLIC TRANSPORTATION	Curtis, Michael	513.71	Volunteer Mileage 4/24-5/7
PUBLIC TRANSPORTATION	Glen's Tire	1,766.43	Bus Repairs, Tires, Oil
PUBLIC TRANSPORTATION	Hoefert, Robert	1,450.17	Volunteer Mileage 4/24-5/7
PUBLIC TRANSPORTATION	Innovative Office Solutions, LLC	216.07	Office Supplies
PUBLIC TRANSPORTATION	Kanabec County Highway Dept	408.41	Bus Repairs & Oil
PUBLIC TRANSPORTATION	Northland Fire Protection	431.40	Service & Re-Certification of Fire Extinguishers
PUBLIC TRANSPORTATION	Northland Fire Protection	364.00	New Fire Extinguishers for Common Carrier Vans
PUBLIC TRANSPORTATION	Premium Waters, Inc.	35.10	Bottled Water Supplies
PUBLIC TRANSPORTATION	Van Alst, Lillian	607.84	Volunteer Mileage 4/24-5/7
		7,011.53	

SHERIFF	Aspen Mills	64.00	Vest Carriers - JK, JA
SHERIFF	EATI	124.70	Lights and Mounting Kit for Squad
SHERIFF	EATI	200.26	Control Point for Squad Lights
SHERIFF	Fox Run Kennels	500.00	June, Final Monthly Charge for Animal Control Services Contract
SHERIFF	Glen's Tire	839.32	Mount/Dismount, Flat Tire Repair - Squads
SHERIFF	Hohn's Auto Body & Glass	940.10	Cost of Supplement - Replace Squad Push Bar
SHERIFF	IT SAVVY	176.54	Toner (4)
SHERIFF	Michael Keller, Ph.D., L.P.	650.00	Psych Eval - New Employee, CB
SHERIFF	Streicher's	128.50	Badge: 5 Point Star - BT
SHERIFF	Tinker & Larson	249.42	Oil Changes (2) & Tire Pressure Reset (2)
		3,872.84	
SHERIFF - 911 EMERGENCY	Granite Electronics	275.45	Overdue Balance from 3/13/23
SHERIFF - 911 EMERGENCY	Motorola Solutions	2,115.00	Vesta Services, 5/1 - 5/31
SHERIFF - 911 EMERGENCY	Motorola Solutions	898.10	Vesta Services, Outstanding Amount from 2/1 - 3/3
SHERIFF - 911 EMERGENCY	Motorola Solutions	415.00	Sales Order, Outstanding Amount from 2/13 - 3/15
SHERIFF - 911 EMERGENCY	Motorola Solutions	38,895.92	License/Upgrade, Sales Order, Speaker Assembly/Keyloading
		42,599.47	
SHERIFF - BOAT & WATER	Ace Hardware	44.91	Pin Anchor Shackle
SHERIFF - BOAT & WATER	Auto Value	52.96	Fuel Stabilizer, Tune Up, Grease Monkey
		97.87	
SHERIFF - JAIL/DISPATCH	Adam's Pest Control	250.00	Prevention Plus - Jail
SHERIFF - JAIL/DISPATCH	Advanced Correctional Healthcare	19,890.93	June '23 On-Site Medical, Mental Health, TPA Pool Mgmt
SHERIFF - JAIL/DISPATCH	Emma's Pizza	36.00	Jail Training
SHERIFF - JAIL/DISPATCH	Handyman's Inc	341.35	Filters
SHERIFF - JAIL/DISPATCH	Stellar Services	182.00	CANTEEN - Missed Payment 2/13/23
SHERIFF - JAIL/DISPATCH	Stellar Services	212.46	CANTEEN - 5/1/23

SHERIFF - JAIL/DISPATCH	Stellar Services	273.77	CANTEEN - 4/24/23
SHERIFF - JAIL/DISPATCH	Summit Food Service Management	4,102.74	Inmate Meals 4/22/23 - 4/28/23
SHERIFF - JAIL/DISPATCH	Summit Food Service Management	4,054.65	Inmate Meals 4/29/23 - 5/5/23
		29,343.90	
SHERIFF - RESERVES	Aspen Mills	1,167.15	Body Armor, Trauma Plate, Vest - RM
		1,167.15	
SNAKE RIVER WATER MANAGEMENT BOARD	Minnesota Pollution Control Agency	37,898.17	Clean Water Partnership Project
		37,898.17	
STATE FISCAL RECOVERY ARP	Bluum	1,697.88	Board Room Audio Project
STATE FISCAL RECOVERY ARP	VC3	4,331.25	365 Migration
STATE FISCAL RECOVERY ARP	Widseth Smith Nolting & Assoc., Inc.	2,685.00	Courthouse Boiler Replacement per Res#14-12/6/22
		8,714.13	
UNALLOCATED	Hildi Inc	100.00	FY2022 CLA Audit Request
UNALLOCATED	Kanabec Publications	355.59	County Board Minutes 3/21 & 4/4, 1W1P Work Session Notice
UNALLOCATED	Rupp, Anderson, Squires & Waldspurger, F	115.00	Legal Services, March 2023
		570.59	
VETERAN SERVICES	Mora Bakery	32.06	Coffee Talk
VICTIM SERVICES	Department of Public Safety	250.00	Office of Justice Programs Annual Conference Registration - CT
		282.06	
89 Claims Totaling:		\$ 215,295.41	

Agenda Item #3b
Regular Bills - Road & Bridge
Bills to be approved: 5/16/23

Vendor	Amount	Purpose
A & E Cleaning Services	1,050.00	Office cleaning
Ace Hardware	197.46	Shop supplies
American Door Works	839.10	Repair parts
Aramark	385.32	Coveralls and janitor supplies
Auto Value	6,031.72	Repair parts
Avenu Insights & Analytics	1,550.00	New Roads import setup
Crawford's Equipment	700.00	Rental sweeper
Fluegge's Ag	1,419.00	Repair parts
Frontier Precision	242.44	Engineering supplies
Glens Tire	1,449.56	Tire repair
Gopher State One-Call	17.55	Locates
Handyman's Hardware	205.52	Filters
Houston Engineering	1,127.50	County ditch 2 engineering
Kanabec County Highway Dept	84.15	Petty cash, postage
Kwik Trip	51.84	Fuel
Locators & Supplies	887.43	Maintenance supplies
Marco	330.89	Printer fee
Mille Lacs County Public Works	297.50	Snow plowing
MN Counties Ins Trust	210.00	Grader insurance
Newman Traffic Signs	31,665.85	Sign order
Northern Safety	221.52	Cleaning supplies
Nuss Truck	867.98	Repair parts
Oslin Lumber	34.00	Shop supplies
Pomp's Tires	4,418.08	Tire order
Quality	208.24	Garbage pickup
Safety-Kleen Systems	405.29	Parts washer cleanout
Trueman Welters	967.00	Repair parts
USIC Locating	40.00	Locates
Vault Health	113.57	Drug testing
Wahl, Mary	150.00	Appraisal
Wiacom	675.30	GPS
Ziegler	382.50	Repair parts

32 Claims Totaling: \$ 57,226.31

Agenda Item #4

May 16, 2023

REQUEST FOR BOARD ACTION

a. Subject: Resolution to Approve Collective Bargaining Agreement with City Employees' Union Local 363	b. Origination: Negotiation Committee
c. Estimated time: 5 minutes	d. Presenter(s): Kris McNally, Coordinator

e. Board action requested:

Approve the following resolution:

Resolution #___ - 5/16/23

WHEREAS the negotiating committee has presented the Board with a proposed 2023-2024 bargaining unit agreement between Kanabec County and the City Employees' Union Local 363, and

WHEREAS the Union has indicated acceptance by signature of the Union Business Agent and Stewards;

BE IT RESOLVED to approve the 2023-2024 bargaining unit agreement between Kanabec County and the City Employees' Union Local 363;

BE IT FURTHER RESOLVED the Board Chair and Coordinator are authorized to sign said 2023-2024 bargaining unit agreement.

f. Background:

Supporting Documents: None ☒ Attached:

Date received in County Coordinators Office:

Coordinators Comments:

Agenda Item #5

May 16, 2023

REQUEST FOR BOARD ACTION

a. Subject: Revised Animal Control Services Agreement	b. Origination: Ordinance #34
c. Estimated time: 5-10 minutes	d. Presenter(s): Kris McNally, Coordinator

e. Board action requested: Review and approve the attached agreement for 2023 animal control services.

Resolution #__-5/16/23

Animal Control Agreement with Gratitude Farms

WHEREAS, Gratitude Farms agreed to contract for services on effective July 1, 2023 on an as needed basis; and

WHEREAS, a miscommunication between the vendor and the county resulted in an flawed agreement being approved and signed on 4/18/23; and

WHEREAS, agreement language has now been clarified and the terms consistent with the 2021-2022 agreement with Gratitude Farms,

THEREFORE BE IT RESOLVED to rescind the Animal Control Agreement with Gratitude Farms for animal control services approved on 4/18/23;

BE IT FURTHER RESOLVED to approve the revised Animal Control Agreement with Gratitude Farms for animal control services beginning 7/1/23;

BE IT FURTHER RESOLVED that if both the Sheriff and vendor are satisfied with the service and terms of the agreement as of June 30, 2024, the agreement may be renewed;

BE IT FURTHER RESOLVED that the Sheriff and Coordinator are authorized to sign the agreement and any extension thereof.

f. Background:

Supporting Documents: None Attached: ☒

Date received in County Coordinators Office:

Coordinators Comments:

Animal Control Agreement

THIS AGREEMENT made this May 16, 2023 and effective July 1, 2023 by and between Tammy Gimpl, 48525 Acacia Trail, Stanchfield, MN 55008, hereinafter referred to as “Contractor”, and the County of Kanabec, hereinafter referred to as “County”.

WITNESSETH, that Contractor and County, for the consideration stated herein, mutually agree as follows:

1. STATEMENT OF WORK: Contractor shall furnish all labor, equipment, and services performed for the job of animal control officer for the County, as set forth below in an efficient and workmanlike manner in accordance with this Agreement. Contractor shall comply with all federal, state, and local laws and ordinances in performing the duties as specified herein.
2. THE CONTRACT PRICE: The County will pay Contractor for performance of this Contract, in current funds as follows: \$500 per month with no additional charges to the County.
3. DOG OWNER PAID FEES: If the dog owner is found, said owner will be responsible for all fees including a \$100 pick-up fee plus \$25 boarding fee per day, per dog **for dog-owner paid** impound stays.
4. Contractor shall have 2 hour to respond to a call from the County, and have up to 4 hours for a pickup of an animal. All calls from dispatch should leave all information on voicemail to include the reporting party, physical address, type of dog, disposition if known for safety, and ICR number.
5. CONTRACTOR’S DUTIES: Contractor shall upon request of the members of the Kanabec County Sheriff’s Office, take all reasonable steps to catch and take into custody any animal determined to be in violation of any County Ordinance or Minnesota State Statute.

All apprehensions of dogs directed by the member of the Kanabec County Sheriff’s Office shall be treated humanely and shall be delivered into the custody of the party of facility designed by the County and Contractor. The Contractor agrees to comply with all state laws regarding waiting periods. County is responsible for any and all necessary medical attention needed. All stray dogs picked up will be listed on social media such as Lost Dogs MN Facebook page or similar sites in an attempt to locate the owner.

The Contractor shall not bill for any animal longer than required by County Ordinance (10 days). All animals unclaimed by the end of the impound period shall be surrendered to an appropriate facility for adoption or euthanasia.

Reclaiming: All animals conveyed to the pound shall be kept, with humane treatment and sufficient food and water for their comfort, at least ten regular business days, unless

the animal is a dangerous animal as defined under § 95.11 in which case it shall be kept for ten regular business days or the times specified in § 95.11, and except if the animal is a cruelly-treated animal in which case it shall be kept for then regular business days, unless sooner reclaimed by their owners or keepers as provided by this section.

Owners reclaiming their dogs will pay for all costs associated with picking up and boarding the dog. Contractor will obtain verification from the owner as to proof of ownership of the dog such as a microchip, vet bills or photos as well as a photo identification of the person claiming the dog.

All billing to the County will include the ICR number, status of dog (returned, adoption, etc.) and rate, mileage and boarding fees.

6. VETERINARY CARE: Dogs that are picked up and are injured or severely neglected and require urgent veterinary care, shall be treated at East Central Veterinarians during business hours. Emergency cases will be referred to and emergency clinic on a case by case basis. East Central Veterinarians are authorized to stabilize a dog up to \$300 including euthanasia if required.
 7. IDENTIFICATION: The County shall provide Contractor with appropriate credentials and/or identification to identify them as the “Animal Control Official for the County of Kanabec”.
 8. IDEMNIFICATION/INSURANCE: Contractor agrees to indemnify and hold the County harmless against all claims, losses, causes of action, and expenses, including legal expenses arising relative to Contractor’s performance of this Contract. County shall not be liable for any loss suffered by Contractor due to personal damages or any inconvenience resulting from the theft, damage to, or destruction of personal property. Contractor shall be solely responsible for and shall maintain general liability insurance coverage specifically for the Contractor’s duties.
- Prior to beginning work under this Agreement, Contractor agrees to provide the County with a Certificate of Insurance, which names the County, its officers, agents, employees, and servants as additional insured for any claims arising out of work performed under this Agreement.
9. LEGAL STATUS: The parties agree that the Contractor is in full control of the manner in which work is pursued and the Contractor shall not receive retirement benefits, PERA benefits, or any other fringe benefits offered to employees of the County and shall, in all respects be deemed an Independent Contractor.
 10. TERMINATION: It is further agreed that in a case of violation, breach or non-performance by the Contractor of any of the agreements contained in this Contract, County shall have the right to declare this Contract immediately null and void upon written notice to Contractor.

11. REPRESENTATION: The Contractor represents that they employ employees who are properly trained to perform the Contract, and if required by the State, are certified by the State of Minnesota.

12. This Contract shall become effective July 1, 2023 and continue until June 30, 2024. Either party may terminate the contract with a 60-day written notification of intent to terminate. No amendment or modification of this Contract shall be effective unless made in writing and signed by both County and the Contractor.

IN WITNESS THEREOF, the parties have executed this Contract at County of Kanabec, Minnesota on the day and year first above written.

Contractor

County of Kanabec

By: _____

Sheriff

By: _____

Coordinator