

**LINCOLN COUNTY BOARD OF COMMISSIONERS  
MEETING MINUTES**

November 15, 2011  
Courthouse Commissioner Room  
Ivanhoe, MN 56142

The meeting was called to order at 9:00 a.m. by Board Chair, Don Evers, followed by the Pledge of Allegiance. Commissioners present were Don Evers, Curtis Blumeyer, Larry Hansen and Joan Jagt. Commissioner Adam Gillund was absent. Also present was Auditor, Kathy Schreurs.

Motion by Jagt, seconded by Hansen, to approve minutes from the November 1, 2011 Commissioner meeting. All (4) voted in favor.

Motion by Blumeyer, seconded by Jagt, to approve agenda items. All (4) voted in favor.

Motion by Jagt, seconded by Blumeyer, to approve Continuing Disclosure Agreement with Ehlers & Associates, Inc. All (4) voted in favor.

Motion by Jagt, seconded by Hansen, to offer the Health Care Savings Account plan with the County contributing the premium and \$1,000.00/yr. to the single plan and 65% premium (based on \$500.00 deductible plan) and \$2,000.00 to the single plus one and/or family plan for the years 2012 – 2014 contingent on BC/BS allowing the plan through 2014. All (4) voted in favor.

Motion by Jagt, seconded by Blumeyer, to approve Resolution No. 44-2011 (Abatement Procedures). All (4) voted in favor.

**Resolution No. 44-2011  
ABATEMENT PROCEDURES  
LINCOLN COUNTY, MINNESOTA**

**WHEREAS;** The 1990 Legislature in Chapter 604, Article 3 Sections 38 and 65, provide for a change in the abatement procedures in the State of Minnesota, and

**WHEREAS;** The Law provides for administration to be done at the county level in all abatements where the tax reduction is less than \$10,000 and

**WHEREAS;** The power to abate taxes, penalty and interest is a discretionary authority and there is no law which requires the Assessor, Auditor, Treasurer, or County Board to give their favorable approval to an abatement application, and

**WHEREAS;** The Lincoln County Board of Commissioners desire to establish a policy to regulate and administer the processing of abatement applications for real estate and personal property taxes.

**NOW, THEREFORE, BE IT RESOLVED:**

Any situation arising to process an abatement application will be acknowledged with the following procedure:

The taxpayer may file an abatement form at any given time. Abatement application forms are available from the County Assessor's Office. All completed abatement application forms are filed with the County Auditor.

The County Assessor shall investigate the facts and shall file a report with the abatement application.

Only abatements for current year taxes (previous year assessment) will be processed.

**NO ABATEMENTS WILL BE CONSIDERED IF:**

- A. A petition has been filed with the tax court and the outcome is pending
- B. A confession of judgment has been signed by the taxpayer/applicant.
- C. If the resulting tax reduction is less than \$100.00 except when the abatement is to correct a county error.
- D. All taxes due in previous years have not been paid.
- E. Abatements of penalty and interest for prior years taxes will not be granted. If an abatement is granted, no interest will be paid on the abatement refund.
- F. An abatement for homestead classification will not be granted if the property owner has not filed with the County Assessor a properly completed homestead form, and provided any proof needed, by neglecting to respond to:
  - 1. January – first mailing of homestead application.
  - 2. March – second mailing of homestead application to property owner, owner did not return first application.
  - 3. A certified letter is mailed to the property owner who did not respond to the second homestead application.

**ABATEMENTS FOR STRUCTURES UNINTENTIONALLY DAMAGED OR DESTROYED;**

Abatements for structures that are accidentally destroyed will be considered as provided by M.S. 273.123 Subd. 7 as amended. Reduction in the amount of taxes payable in the year which the destruction occurs will be granted on the property if:

- 1. If the resulting tax reduction is greater than \$100.00. and
- 2. 50% of the structure is destroyed and not usable. And
- 3. Owner makes written application to the County Assessor; and
- 4. Owner makes written application to the County Board.

**MID-YEAR HOMESTEAD APPLICATIONS:**

- 1. In order for a person to be eligible to receive a mid-year homestead classification on real property, said party must make application at the County Assessor's office on or before December 15.

Adopted the 15<sup>th</sup> day of November, 2011

ATTEST:

\_\_\_\_\_  
Don Evers, 2011 County Board Chairperson

\_\_\_\_\_  
Kathy Schreurs, County Auditor

Motion Blumeyer, seconded by Jagt, to approve Resolution No. 45-2011 (Disaster Reimbursement of Property Tax Relief). All (4) voted in favor.

**Resolution No. 45-2011  
Lincoln County Resolution Requesting Reimbursement of Property Tax Relief  
Provided Under Sections 273.1231-273.1235**

Whereas, the County of Lincoln experienced a disaster on July 1, 2011, and

Whereas, said disaster caused extensive property damage to residential and agricultural properties in the County of Lincoln, and;

Whereas, the County of Lincoln has been declared a disaster area by Presidential declaration, and;

Whereas, Minnesota Statutes, sections 273.1231-273.1235 provide for property tax relief upon reassessment of properties damaged by disaster, and upon application to the Governor of the State of Minnesota and the Executive Council, and;

Whereas, the minimum requirements of the aforementioned statutes have been met as demonstrated in the attached damage assessment reports;

NOW, THEREFORE, BE IT RESOLVED by the County of Lincoln that the County of Lincoln hereby requests that the property tax abatements and credits granted to property owners under sections 273.1231-273.1235 for the disaster that occurred on July 1, 2011 be reimbursed pursuant to the provisions of Minnesota Statutes, section 273.1231-273.1235.

Adopted this 15<sup>th</sup> day of November, 2011

ATTEST:

\_\_\_\_\_  
Don Evers, 2011 County Board Chairperson

\_\_\_\_\_  
Kathy Schreurs, County Auditor

Motion by Jagt, seconded by Hansen, to approve Resolution No. 46-2011(Polling Place Accessibility Grant). All voted in favor.

**Resolution No. 46-2011  
Polling Place Accessibility Grant  
Lincoln County, Minnesota**

The Lincoln County Board of Commissioners is hereby authorized to:

- a) Apply for a grant from the Office of the Secretary of State of Minnesota for Federal funds pursuant to Title II, Section 261 of the Help America Vote Act for the sole purpose of improving access to polling places in this County for persons with disabilities;
- b) Enter into an agreement with the Office of the Secretary of State governing the receipt, expenditure, reimbursement and reporting of such a grant;
- c) Receive and account separately in a manner sufficient to meet generally accepted government accounting principles sufficient to pass federal audit; and
- d) Expend any sums received in the manner indicated in the grant application and agreement with the Office of the Secretary of State.

No further action by a County Board meeting is required for actions related to this grant.

Adopted this 15<sup>th</sup> day of November, 2011.

ATTEST:

\_\_\_\_\_  
Don Evers, Board Chair

\_\_\_\_\_  
Kathy Schreurs, Auditor

Motion by Blumeyer, seconded by Jagt, to approve Minnesota Deferred Compensation Roth 457. All (4) voted in favor.

Motion by Jagt, seconded by Hansen, to approve VALIC Roth 457 Plan. All (4) voted in favor.

Motion by Jagt, seconded by Hansen, for the Environmental Office to proceed with cleanup of forfeited property, Parcel 15-0027-000. All (4) voted in favor.

Jeanna Sommers, Emergency Management, reported that Lincoln County has been approved for an Emergency Management Performance Grant of \$27,000.00. Motion by Blumeyer, seconded by Jagt, to approve EMPG Grant Agreement A-EMPG-2011-LINCOCO-00269. All (4) voted in favor.

Motion by Jagt, seconded by Blumeyer, to appoint Norm VanOverbeke as Deputy Emergency Management Director. All (4) voted in favor.

Sommers reported that Bruce Casey, MCIT Risk Management, has performed a walk-through OSHA inspection. There were a few items noted as possible risks but generally the inspection was positive.

Lee Amundson, Engineer, gave the construction/maintenance update.

Amundson reported that the County Road Safety Plan has been prepared and is waiting on the Mn/DOT Transportation budget.

Don Scholten and Lee Amundson, reviewed the specifications from Ziegler for the purchase of a motor grader. Scholten reported the Highway Department plans to trade in the 1996 Caterpillar 140H road grader for a 2011 Caterpillar 140 motor grader with 632 hours. Motion by Jagt, seconded by Hansen, to approve purchase of 2011 Caterpillar 140 motor grader per state bid after trade and sales tax of \$162,702.59. All (4) voted in favor.

Amundson reviewed road improvement options scheduled for 2013 to 2016 that could be coordinated into a bond sale. The total estimated cost of the road repair/improvement costs is \$5,798,500.00. The estimated timeline would be to sell bonds in 2012 with repairs/improvements scheduled to begin in 2013. Discussion only.

Amundson presented a summary of the Safe Communities meeting held on November 9, 2011.

Pauline Moen, Soil Water Conservation District, reported that she had just received the Board of Water & Soil Resources Natural Resources Block Grant Program Allocation and Contribution Plan for September 1, 2011 to June 30, 2013. The grant is for the Comprehensive Local Water Management Base Grant, Wetland Conservation At Base Grant, DNR Shoreland Management Base Grant, MPCA County Feedlot Base Grant and the MPCA/BWSR SSTS Base Grant in the amount of \$84,267. Motion by Blumeyer, seconded by Jagt, to accept FY 2012 State of Minnesota Board of Water and Soil Resources Natural Resources Block Grant Agreement. All (4) voted in favor.

Myron Knutson, Public Financial Management, reported that that at the current market rates it could be possible to refund the 2003 Water Bonds at a potential savings of \$48,074.58. Dennis Healy, Lincoln Pipestone Rural Water, reported that the LP Rural Water Board has voted to recommend that the County approve the sale of the 2003 Water Bonds. Motion by Blumeyer, seconded by Jagt, to authorize sale of 2003 Water Bonds. All (4) voted in favor.

Dale Sterzinger, SWCD, reviewed the legalities related to the repairs and cleaning of CD 37. Sterzinger reported that permits were not obtained in a timely manner, there are wetlands involved, replacement tile types need to be approved, and the ditch system needs a written documentation plan. Sterzinger reported that a restoration order is expected to be completed this day. Information only.

Correspondence was reviewed and the following Committee Reports were given:

Evers – Safe Communities, Road Tour, RCRCA

Gillund – Absent

Jagt – Safe Communities, Road Tour, Personnel - Mediation

Blumeyer – Area II, Extension, Road Tour, Safe Communities

Hansen – SRDC, LCEDC, AMC Redesign

Auditor Warrants were presented.

Motion by Jagt, seconded by Hansen, to approve the following Commissioner Warrants #15157 – 15234 for the following amounts: Revenue – \$146,344.14 Road & Bridge - \$16,684.59, Ditch - \$19,614.00. All (4) voted in favor.

The following bills were over \$2,000.00 per M.S. 375.12:

Alpha Wireless - \$3,894.90, Andrzejek Cherp - \$9,397.50, Bolton & Menk - \$6,294.25, Computer Professionals - \$4,485.89, MPCA – 92,463.40, Plum Creek - \$17,794.00, Schuneman Equip - \$5,862.38, SW Sanitation – 2,661.25, TE Underground - \$4,365.00, Waste Management - \$5,495.94, Waste Mgmt MN - \$6,357.81, Ziegler - \$2,581.17. There were 61 payments less than \$2,000 which equaled \$20,989.24.

Loretta Lundberg, Recorder, reported that the Recorders Office is in compliance and that her office began e-recording on June 1, 2011.

Several Department Heads reviewed their budgets and salary expectations.

Motion by Jagt, seconded by Blumeyer, to adjourn at 1:22 p.m. All (4) voted in favor.

ATTEST:

---

Don Evers, 2011 Board Chair

---

Kathy Schreurs, County Auditor