



# GOODHUE COUNTY MINNESOTA

TO EFFECTIVELY PROMOTE THE SAFETY, HEALTH, AND WELL-BEING OF OUR RESIDENTS

## BOARD OF COMMISSIONERS AGENDA

**COUNTY BOARD ROOM  
GOVERNMENT CENTER, RED WING**

**MAY 19, 2020  
9:00 A.M.**

### VIRTUAL MEETING NOTICE

“Due to concerns surrounding the spread of COVID-19, it has been determined that in-person meetings or meetings conducted under Minn. Stat. 13D.02 are not practical or prudent. Therefore, meetings that are governed by the Open Meeting Law will temporarily be conducted by telephone or other electronic means pursuant to Minn. Stat. 13D.021.”

“The Goodhue County Board of Commissioners will be conducting a Committee of the Whole meeting pursuant to this section on May 19, 2020 at 9:00 a.m. in the County Board Room. The County Administrator and/or County Attorney will be present at the meeting location. All County Commissioners attending will appear by telephone or other electronic means. The public may monitor the meeting from a remote site by logging into <https://global.gotomeeting.com/join/876370037> or calling [1 866 899 4679](tel:18668994679) beginning at 8:50 a.m. or any time during the meeting.” Access Code: **876-370-037**

### PLEDGE OF ALLEGIANCE

#### Disclosures of Interest

#### Review and approve the previous board meeting minutes.

Documents:

[May 5, 2020.pdf](#)

#### Review and approve the county board agenda

#### Review and approve the following items on the consent agenda:

1. Approve TH52 & CSAH 7 Interchange Design Study.

Documents:

[TH 52 - CSAH 7 Interchange Design Study.pdf](#)

2. Approve Property Tax Abatement of Penalty Program

Documents:

**Human Resource Director's Report**

1. May 19, 2020 Personnel Committee Report.  
[Personnel Committee Packet](#)

**For Your Information**

1. Project Status Report.

Documents:

[Project Status Report 19May20.pdf](#)

2. May 6, 2020 Budget Committee Minutes.

Documents:

[May 6 Budget Committee Minutes.pdf](#)

3. April Staffing Report.

Documents:

[April Staffing Report.pdf](#)

**County Board Committee Reports**

**New and Old Business**

**ADJOURN**

**BOARD OF COMMISSIONERS' PROCEEDINGS, GOODHUE COUNTY, MN  
MAY 5, 2020**

The Goodhue County Board of Commissioners met on Tuesday, May 5, 2020, at 9:00 a.m. by virtual meeting with the County Administrator appearing from the County Board Room of the Government Center, Red Wing, MN with Commissioners Anderson, Majerus, Nesseth, Drotos and Flanders all present and appearing by virtual meeting.

C/Drotos asked if there were any disclosures of interest. There were none.

<sup>1</sup> Moved by C/Anderson, seconded by C/Flanders, and carried to approve the April 7, 2020, County Board Minutes.

<sup>2</sup> Moved by C/Majerus, seconded by C/Nesseth, and carried to approve the May 5, 2020, County Board Agenda as amended:

Administrator Arneson made the following changes:

- Removed item # 7 Approve the Byllesby Park Fishing Pier Agreement
- Added under New Business- Discuss drafting a letter to Governor Walz regarding the structure of reopening the state

<sup>3</sup> Moved by C/Anderson, seconded by C/Flanders, and carried to approve the following items on the consent agenda as amended:

1. Approve the Renewal of the Minnesota Department of Corrections Joint Powers Agreement.
2. Approve Award of CSAH 6 Grading Contract SAP 025-606-020
3. Approve Eminent Domain for CSAH 6 Grading SAP 025-606-020.
4. Approve Township Bridge Replacement Agreements.
5. Approve the Purchase Agreement with Merchant's Bank for Property - 621 West 4th Street, Red Wing.
6. Approve Teamsters Summer Schedule MOU.
- 7.

**COUNTY ADMINISTRATOR'S REPORT**

**Public Hearing - DairiConcepts LP - Tax Abatement Application.** The DairiConcepts LP Tax Abatement Application has gone through an EDA subcommittee meeting. The Goodhue County EDA Board has reviewed and recommended to the Goodhue County Commissioners to set the required public hearing, which the Goodhue County Commissioners did set for May 5, 2020 at 9 a.m. Staff recommended the board conduct the public hearing and address the tax abatement application for DairiConcepts LP.

<sup>4</sup> Moved by C/Flanders, seconded by C/Majerus, and carried to approve to open the public hearing.

C/Drotos asked three times for public comment. There were no comments. Administrative Arneson commented that no comments were received via email or by mail.

<sup>5</sup> Moved by C/Anderson, seconded by C/Nesseth, and carried to approve to close the public hearing.

<sup>6</sup> Moved by C/Anderson, seconded by C/Majerus, and carried to approve the following resolution authorizing Tax Abatement of property within Goodhue County for the purpose of assisting the new construction expansion of Dairiconcepts, LP in Zumbrota, Minnesota:

WHEREAS, the Board of Commissioners of Goodhue County, Minnesota (the "County"), has held a public hearing on May 5, 2020, on the proposed abatement, pursuant to Minnesota Statutes, Sections 469.1812 through and including 469.1815, to assist with the improvement costs associated with the expansion development of the DairiConcepts, LP, within the City of Zumbrota, Minnesota; and

WHEREAS, the County Board has proposed to abate up to 90% per year of the increase in property tax payable due to the increase in property value attributed to the funded improvements, for a period of up to 10 years, up to a maximum of \$480,360 of the County share of new property taxes generated by development on the following parcel commencing with taxes assessed for 2022 and payable in the year 2023:

Parcel I.D. # 72.700.0520

**BOARD OF COMMISSIONERS' PROCEEDINGS, GOODHUE COUNTY, MN  
MAY 5, 2020**

---

Legal description: Unplatted Land 17.67 AC Doc#628434 PT of SW ¼ Sec 25- 110-16 Com at NW CR S89DG 50 MIN E1157.54 FT S17DG11MNE594.57 FT For Beg S17DG11MN E565.26 FT Then ALNG Curve to LFT 461 FT N87DG47MN E391.31 FT

Parcel I.D. # 72.700.0660

Legal description: Sect-25 Twp-110 Range-016 13.05 AC That PT of SW ¼ SEC 25 110 16 Lying SLY of C.M. & St Paul RR & ELY of ELY R/W HWY 52 DOC# 491831

Parcel I.D. # 72.700.0650

Legal description: Unplatted Land 3.55 AC DOC# 628433 Abandoned RR R/W Over & Across SW ¼ Sec 25 110 16 Lying ELY of ELY R/W HWY 52

WHEREAS, the County Board expects that the public benefits derived by the use of tax abatement to the County to be at least equal to the costs associated with granting the abatement:

WHEREAS, the County Board finds that the proposed abatement is in the best interest of the County and its residents.

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

1 Abatement. The Board of Commissioners hereby authorize the abatement of up to 90% per year of the increase in property tax payable due to the increase in property value attributed to the funded improvements, for a period of up to 10 years, up to a maximum of \$480,360 of the County share of new property taxes generated by development on the following parcels commencing with taxes assessed for 2022 and payable in the year 2023:

Parcel I.D. # 72.700.0520

Legal description: Unplatted Land 17.67 AC Doc#628434 PT of SW ¼ Sec 25- 110-16 Com at NW CR S89DG 50 MIN E1157.54 FT S17DG11MNE594.57 FT For Beg S17DG11MN E565.26 FT Then ALNG Curve to LFT 461 FT N87DG47MN E391.31 FT

Parcel I.D. # 72.700.0660

Legal description: Sect-25 Twp-110 Range-016 13.05 AC That PT of SW ¼ SEC 25 110 16 Lying SLY of C.M. & St Paul RR & ELY of ELY R/W HWY 52 DOC# 491831

Parcel I.D. # 72.700.0650

Legal description: Unplatted Land 3.55 AC DOC# 628433 Abandoned RR R/W Over & Across SW ¼ Sec 25 110 16 Lying ELY of ELY R/W HWY 52

2 Purpose. The abatements will be used to assist with the eligible project costs associated with the expansion construction/development of the DairiConcepts, LP within the City of Zumbrota, Goodhue County, Minnesota.

3 Public Benefit. The proposed abatements will benefit the public by:

- a) increasing the property tax base of the County and
- b) retaining 50 employees at the location and
- c) additional private investment by the company and
- d) rehabilitation/development of a high profile site

4 Documents. County staff is hereby directed to prepare all necessary documents to perfect this Resolution including, but not limited to a Development Agreement and a Minimum Assessment Agreement. The Board Chair is hereby authorized to sign said documents.

**HUMAN RESOURCE DIRECTOR'S REPORT**

**April 14, 2020 Personnel Committee Report.** The Personnel Committee met on Tuesday, April 14 with the following items on the agenda:

*County Attorney: Request To Replace Administrative Assistant/ Legal Secretary.* The personnel committee recommended the board approve the replacement of the Administrative Assistant/Legal Secretary with a one month

**BOARD OF COMMISSIONERS' PROCEEDINGS, GOODHUE COUNTY, MN**  
**MAY 5, 2020**

---

overlap.

- <sup>7</sup> Moved by C/Flanders, seconded by C/Anderson, and carried to approve the personnel committee recommendation for replacement of the Administrative Assistant/Legal Secretary with a one month overlap and the backfilling of any position that may become vacant due to an internal candidate taking the position.

**FINANCE DIRECTOR'S REPORT**

**Property Tax Penalty Abatement.** Finance Director, Brian Anderson, reviewed a staff report with the board outlining options that could be considered regarding property tax penalty abatement.

C/Nesseth commented that a lot had changed with the situation since the budget committee addressed this issue and suggested the board rethink the issue and consider doing more. The proposed option of reducing the penalty by 1% will not do much for the business owner.

C/Flanders commented that she had heard from one business owner in Red Wing that was forced to shut down after trying the takeout option for a while, however, that was only a portion of their business and could not sustain with takeout alone.

C/Nesseth suggested a 0% penalty until July for approved people who fill out the form, to be approved by Finance Director, Brian Anderson. If the applicant is not approved by the Finance Director, they would have the option to state their case to the county board.

C/Anderson pointed out that the county has an abatement policy in place, which is ongoing and reminded the board that delaying taxes could negatively impact the cities, townships, and school districts. He suggested moving forward as is and if someone wanted to apply for the abatement they could.

C/Majerus agreed and commented that anyone who has the money to pay their taxes should pay their taxes and anyone who cannot, should apply for abatement just like usual.

C/Anderson made a motion to move forward with the current abatement policy as is and leaving the due date at May 15, 2020, and that people who are financially affected by the COVID-19 outbreak apply through the process the county already has in place. C/Majerus seconded the motion.

Finance Director, Brian Anderson, noted that he could update the current abatement form to include hardship due to the pandemic outbreak.

C/Nesseth offered a friendly amendment for a 0% penalty until July for those who fill out the abatement. C/Anderson commented that the abatement process allowed the rate at whatever the board chose for any time period, so he did not see the need to have it in the motion, however, he agreed to add the language that the penalty could be reduced "up to 100%". C/Majerus agreed with the friendly amendment.

Administrator Arneson reiterated that those who can pay, need to pay their taxes on time. The county has talked with the seven school districts and five out of the seven said that if they did not receive the bulk of their money in June as they normally do, they would have a financial issue.

County Attorney, Stephen O'Keefe, pointed out that taxes are due on May 15 and if you don't pay on time, they will be delinquent. This issue the board is discussing is related to the penalty for failure to pay on time. He clarified that the motion on the floor was that any abatement of the penalty would be done by application in according to our current policy on applications for abatement, with the inclusion of financial hardship due to the COVID-19, and that the abatement could be up to 100% of the penalty imposed.

- <sup>8</sup> Moved by C/Anderson, seconded by C/Majerus, and carried to approve that those effected with financial hardship due to COVID-19 and are not able to pay their property taxes by the due date, have the option to apply for tax abatement, by application to our current policy, and that the percentage for abatement could be up to 100% of the penalty.

**BOARD OF COMMISSIONERS' PROCEEDINGS, GOODHUE COUNTY, MN  
MAY 5, 2020**

---

C/Neseth questioned who would be approving the abatement applications. Direction of the board was that Finance Director, Brian Anderson, would review and approve the abatement applications, with the option to bring them to the full board.

C/Anderson clarified that the abatement application would be run through the Budget Committee for revisions and suggested the Assessor and Finance Director work together to send notification to the paper as soon as possible.

<sup>9</sup> Moved by C/Anderson, seconded by C/Flanders, and carried to approve that the Budget Committee review the proposed abatement application and process.

**OFFICE OF EMERGENCY MANAGEMENT**

**Corona Virus (COVID-19) Update.** Emergency Management Director, Diane Richter-Bwier updated the board on the COVID-19 outbreak.

**COMMITTEE REPORTS:**

C/Drotos	•
C/Neseth	• Budget Committee Update.
C/Anderson	• Hiawatha Mental Health Meeting.
C/Majerus	•
C/Flanders	• Technology Committee update. Cannon Valley Trail Joint Powers Board.
Administrator Arneson	•

**New Business.** C/Majerus was interested in the county sending a letter to Governor Walz to encourage him to reopen the state as soon as possible. After board discussion, it was determined that there was not consensus on the direction of this letter. With that being said, Administrator Arneson suggested that if any commissioner wanted to contact the Governor with their comments, each commissioner should send their letter on their own behalf.

**Review and Approve the County Claims**

<sup>10</sup> Moved by C/Anderson, seconded by C/Drotos, and carried to approve to pay the County claims in the amount of 01-General Revenue \$597,513.83, 03-Public Works \$176,085.64, 11- Human Service Fund \$148,550.55, 12- GC Family Services Collaborative \$730.06, 21-ISTS \$00, 25- EDA \$5,000, 30-Capital Improvement \$00, 31-Capital Equipment \$00, 34-Capital Equipment \$139,292.24, 35-Debt Services \$500.00, 40-County Ditch \$00, 61-Waste Management \$18,296.67, 62-Recycling Center \$00, 63-HHW \$00, 72-Other Agency Funds \$153,423.47, 81-Settlement \$1,163.01, in the total amount of \$1,240,555.47.

**Adjourn**

<sup>11</sup> Moved by C/Anderson, seconded by C/Flanders, and carried to approve to adjourn the May 5, 2020, County Board Meeting.

**BOARD OF COMMISSIONERS' PROCEEDINGS, GOODHUE COUNTY, MN  
MAY 5, 2020**

---

---

SCOTT O. ARNESON  
COUNTY ADMINISTRATOR

---

PAUL DROTOS, CHAIRMAN  
BOARD OF COUNTY COMMISSIONERS

MINUTE

1. Approved the April 5, 2020 County Board Meeting Minutes. (Motion carried 5-0)
2. Approve the May 7, 2020 County Board Meeting Agenda as amended. (Motion carried 5-0)
3. Approved the Consent Agenda as amended. (Motion carried 5-0)
4. Approved to open the public hearing. (Motion carried 5-0)
5. Approved to close the public hearing. (Motion carried 5-0)
6. Approved the tax abatement application for DairiConcepts LP. (Motion carried 5-0)
7. Approved to hire a replacement Administrative Assistant/Legal Secretary in the County Attorney's Office. (Motion carried 5-0)
8. Approved to keep the abatement policy as is and those who are financial effected by COVID have the option to apply for penalty abatement of up to 100% of the penalty. (Motion carried 5-0)
9. Approved that the abatement application and process be reviewed by the Budget Committee. (Motion carried 5-0)
10. Approved the County Claims. (Motion carried 5-0)
11. Approved to adjourn the May 5, 2020 County Board Meeting. (Motion carried 5-0)

DRAFT



**Greg Isakson, P.E.**  
Public Works Director/County Engineer  
Goodhue County Public Works Department  
[www.co.goodhue.mn.us](http://www.co.goodhue.mn.us)

---

2140 Pioneer Road  
Red Wing, MN 55066  
Office (651) 385-3025

TO: Honorable County Commissioners  
Scott Arneson, County Administrator

FROM: Greg Isakson, Public Works Director

RE: 19 May 20 County Board Meeting – **CONSENT AGENDA**  
**TH 52/ CSAH 7 Interchange Design Study**

Date: 13 May 19

#### Summary

It is requested that the County Board indicate a willingness to work with MnDOT on a potential study to determine a design for a future interchange at TH 52 and CSAH 7, including a potential sharing in the cost of the study.

#### Background

The path to most MnDOT construction projects begins with a study. Once the study is completed, the actual detailed design is developed before (or with) awarding a project to build the improvement. MnDOT District 6 contacted Public Works Staff concerning a potential study to determine where an interchange at TH 52 and CSAH 7 would be located, create one or several design concepts, and analyze the social, economic, and environmental impacts of the alternatives.

Evidently the Districts can apply for and compete for funding to complete this study. There may be a cost sharing requirement if the MnDOT District 6 request is approved. Typical cost participate is 15 to 25% of a project. At this time, MnDOT District 6 is not requesting a commitment of a funding amount or a participation percentage, but they would like to know if we are interested in joining them in this study. If they are selected to receive funding for this study, then they will contact the County to discuss details.

#### Alternatives

- Acknowledge a willingness to work with MnDOT on a potential study to determine a design for a future interchange at TH 52 and CSAH 7, including a potential sharing in the cost of the study.
- Take no action and worry about an interchange at TH 52 and CSAH 7 sometime in the future.



### Recommendations

MnDOT District 6 works with 11 counties and even more cities on improvements at their intersections with the county highways and the city streets. If District 6 is interested in working on an interchange in Goodhue County, it is recommended that the County take advantage of this opportunity to continue implementing safety improvements on TH 52. Otherwise, they may find another willing partner to improve an intersection in their county or city. Therefore, it is the recommendation of staff that the Board indicate a willingness to work with MnDOT District 6 on a potential study to determine a design for a future interchange at TH 52 and CSAH 7, including a potential sharing in the cost of the study.



**Brian J. Anderson**  
County Auditor/Treasurer  
Goodhue County Finance & Taxpayer Services

---

*Brian.Anderson@co.goodhue.mn.us*  
509 W. Fifth Street  
Red Wing, MN 55066  
Phone (651) 385-3043

TO: County Board Meeting  
FROM: Brian J. Anderson, Director of Finance and Tax Payer Services  
SUBJECT: Abatement of Property Tax Penalties Program  
DATE: May 19<sup>th</sup>, 2020

---

**DISCUSSION:**

At their regularly scheduled County Board meeting on May 5<sup>th</sup>, the Goodhue County Board discussed implementing an Abatement of Property Tax Penalties Program to qualifying property owners. After much discussion, the Board approved a motion for staff to design an abatement program as discussed, create an application form, generate a press release, and edit the existing Goodhue County Abate Policy to allow for a pandemic hardship as a qualifier for property tax abatement. They also directed staff to bring it to the Budget Committee meeting on May 6<sup>th</sup> for further review.

At the May 6<sup>th</sup> Budget Committee meeting, it was further discussed to add clarifying language to the Abatement of Property Tax Penalties Program such as application deadlines, program penalty deadlines, and language in the application form.

**RECOMMENDATION:**

At this time, staff has drafted and implemented the Property Tax Penalties Program as discussed and is asking for the County Board to approve the Property Tax Abatement of Penalties Program, Property Tax abatement of Penalties Application, and the Abatement Policy as presented.

**Goodhue County**  
**Property Tax Abatement of Penalty Program**  
Adopted: May 6<sup>th</sup>, 2020

**Purpose:**

The purpose of the Goodhue County Property Tax Abatement of Penalty program is to mitigate the negative effects and economic impact COVID-19 has had on some Goodhue County property tax owners. In response to the Executive Order issued by the Governor, approval of this benefit provides a one-time property tax abatement of penalty up to 0% for those property taxes due May 15, 2020.

**Program:**

Components of the Property Tax Abatement of Penalty program include:

- All property owners that are able to pay their property taxes on time by May 15<sup>th</sup>, 2020 are encouraged to do so as this program affects all taxing jurisdictions.
- All property taxes paid through escrow along with all utility and railroad type properties are exempt from receiving this property tax abatement penalty relief and are still expected to pay their taxes on May 15, 2020.

**Application Process:**

- Applications for Property Tax Abatement of Penalty must be received by Goodhue County by May 31<sup>st</sup>, 2020. <https://www.co.goodhue.mn.us/DocumentCenter/View/19820>
- Application must be submitted by email to [brian.anderson@co.goodhue.mn.us](mailto:brian.anderson@co.goodhue.mn.us) or mailed to Goodhue County Taxpayer Services, 509 W 5th St, Red Wing, MN 55066
- Not all applicants may be approved for this program.
- Approved applicants shall receive a tax abatement of penalty through June 30<sup>th</sup>, 2020 at which time all first-half property taxes are due to be paid.
- Those applicants that are approved for this program shall receive some type of penalty relief up to 0% but not all applicants may receive a 0% penalty relief.
- First-half property taxes paid on July 1<sup>st</sup>, 2020 or after shall be subject to standard penalties.

**Press Release:**

Goodhue County staff continue working to keep Minnesotans safe and coordinate efforts to provide essential services and information during the COVID-19 pandemic. In response to the Executive Orders issued by the Governor, the County Board approved a Property Tax Abatement of Penalty program to mitigate the negative effects and economic impact COVID-19 has had on some Goodhue County property tax owners and businesses. For those that are approved, this benefit provides a one-time property tax reduction of penalty up to 0% for those property taxes due May 15<sup>th</sup>, 2020. All property taxes paid through escrow along with all utility and railroad properties are exempt from this abatement program and are still expected to pay their taxes by May 15<sup>th</sup>, 2020.

Property owners must submit an application to the Finance Department by May 31<sup>st</sup>, 2020. Approved applicants shall receive a tax abatement of penalty through June 30<sup>th</sup>, 2020 at which time property taxes are due to be paid. Property taxes paid on July 1<sup>st</sup>, 2020 or after shall be subject to standard penalties.

We do ask residents to understand that this abatement program has ramifications to all taxing jurisdictions as we are not expected to receive all property taxes as initially anticipated. Therefore, we ask that those in a position to pay their property taxes on time to please do so by the May 15<sup>th</sup>, 2020 deadline. For more information on the Property Tax Abatement of Penalty program and for a copy of the application, please visit the County's website at <https://www.co.goodhue.mn.us/649/Finance-Taxpayer-Services> .

**Application Form:**

## GOODHUE COUNTY, MINNESOTA APPLICATION FOR PROPERTY TAX ABATEMENT OF PENALTY

The purpose of the Goodhue County Property Tax Abatement of Penalty program is to mitigate the negative effects and economic impact COVID-19 has had on some Goodhue County property tax owners. Approval of this benefit provides a one-time property tax abatement of penalty up to 0% for those property taxes due May 15, 2020. Some of the components of the Abatement of Penalty include:

- All property taxes paid through escrow along with all utility and railroad type properties are exempt from this abatement and are still expected to pay their taxes on May 15, 2020.
- Applications must be received by Goodhue County by May 31<sup>st</sup>, 2020.
- Approved applicants will be notified and shall receive a tax abatement through June 30<sup>th</sup>, 2020 at which time property taxes are due to be paid.
- Property taxes paid on July 1<sup>st</sup>, 2020 or after shall be subject to standard penalties.

This application is being requested based upon the following:

Applicant's Name:	
Business Name (if applicable):	
Parcel I.D(s) or Address to be partially abated:	
Telephone Number:	
Email Address:	

1. Was your business ordered to close by Executive Order of the Governor? **Yes / No**
2. Was your business partially open during the Executive Order? **Yes / No**
3. Are your property taxes paid through escrow? **Yes / No**
4. Please tell us why you feel your property tax penalty should be abated for the first half of property taxes due May 15<sup>th</sup>, 2020:

**Applicant's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

\*by submitting his form you are agreeing that the information contained herein is true and correct to the best of your knowledge.

**FOR OFFICE USE ONLY:**

Date Received:

Was this property approved for the Property Tax Abatement?

What percent of abatement was this property approved for?

Comments:

Signature \_\_\_\_\_

Date Processed: \_\_\_\_\_

# Goodhue County Abatement Policy

## **Policy**

The purpose of this policy is to ensure that all taxpayers and properties in Goodhue County are treated fairly and equitable, and have equal access and consideration under the statutory procedures. Abatement is not part of the appeals process for market valuation challenges, but shall be an administrative process by which corrections can be made to property and tax.

According to MN Statute 375.192 abatements for consideration by the County Assessor and County Auditor shall be approved or denied jointly. Any abatement over \$10,000 requires County Board action. The County Auditor shall make available to the Board of Commissioners the abatement requests and action taken periodically as needed or requested.

Goodhue County shall provide notice to the school board and municipality for any abatement over \$10,000, as required by law.

Abatements shall be considered as they relate to only taxes payable in the current year. The prior two tax years shall be considered only in case of documented hardship as defined in this policy.

Abatements for the current tax year will not be processed, when prior year taxes remain unpaid. Exceptions may be granted based on hardship as defined in this policy.

Any abatement resulting in a tax reduction or refund with a total of less than \$100.00 shall be denied.

Copies of all abatements shall be retained in the Office of the County Finance Department and will be available for inspection upon request in accordance with the Goodhue County record retention policy.

**The County Finance Department will provide the application forms to be submitted for consideration of abatement.**

## **Deadline**

To be considered abatement applications must be post marked or delivered to the County Assessor by November 30<sup>th</sup> in the year which the tax is payable. Disaster Abatements will be handled on a case by case basis. While any abatement application is pending approval or processing, it is taxes must be paid by date due regardless of the outcome of the abatement process.

## **Definitions**

**Abatement:** Administrative action of correcting errors in valuation or classification following a written request by the taxpayer of record, the property owner, or owner's agent.

**Addition:** Action to increase or add market value, taxes, or to change the property classification as a result of a change to the current year only.

**Clerical Errors:** Errors made by staff of a clerical nature, such as inputting incorrect codes, transposing numbers, keypunch errors and mathematical errors. Appraisal judgment errors are not considered clerical errors.

**Hardship:** An event or circumstance beyond the control of the taxpayer. Examples of hardship include, but are not limited to, the physical or mental incapacity of the taxpayer, **and negative economic impacts due to a pandemic**. To prove hardship documentation **and/or application forms** must be submitted. Hardship shall not include financial hardship.

## **Types of Abatements**

### **Market Value:**

Abatement for market value changes shall be considered if the following factors are met:

- 1) The property owner can show that a notice of market value and a truth in taxation notice were not received prior to the mailing of the tax statement
- 2) The assessor's estimated market value is substantially higher than the property's actual market value

### **Classification:**

Classification changes shall be considered based on ownership, principal use of the property and occupancy of the property. The following can be provided to support the change:

- 1) A recordable deed
- 2) A copy of the electronic Certificate of Real Estate Value filed with the County Assessor
- 3) A signed homestead application
- 4) Documentation proving the date of occupancy

### **.Homestead:**

Ownership AND occupancy requirements must be met December 1. For abatement for homestead where no homestead application has been properly signed and returned, property owners may be required to provide two forms of proof of occupancy, e.g., electric and/or other utility services to the homestead address for the assessment year in question. The following documentation may be accepted as proof:

- A recordable deed
- A copy of the electronic Certificate of Real Estate Value filed with the County Assessor
- A signed homestead application
- Documentation proving the date of occupancy

### **Disaster:**

An owner of homestead or non-homestead property that has been damaged or destroyed may apply for a disaster (local option) abatement to reduce taxes in the year the damage occurred and in the following year until rebuilt. To qualify the property:

- was accidentally or unintentionally damaged due to a disaster
- is uninhabitable or not usable, and
- the damage is at least fifty (50%) percent of the structure value as determined by the county assessor. Documentation of the damage must accompany the abatement application with the following criteria:
  - The property must be unoccupied for at least one calendar month
  - The property must be rebuilt on site unless not allowed by local zoning or building authorities.

### **Tax Court:**

Taxpayers may apply for change in property valuation or classification change with the Minnesota Tax Court. Applications are due April 30 of the year the taxes are due. Following the process established by the legal system and changes determined necessary by the Tax Court will be fully implemented upon receipt of the Order for Judgement and Judgement.

**Goodhue County Public Works  
Project Status Report for May 19, 2020**

ROUTE	TYPE OF WORK/PROJECT LOCATION	CURRENT STATUS
	<b>Bidding</b>	
CR 23	Cement Stabilized Full Depth Reclamation TH 56 – CSAH 1	Project bid letting schedule for May 27 <sup>th</sup> @ 10 a.m..
	<b>Road Construction</b>	
Twp.	2019 Box Culverts Belle Creek, Featherstone, Florence, Belvidere, & Zumbrota	Project awarded to Fitzgerald Excavating and Trucking, Inc of Goodhue, MN. All boxes have been installed and construction has been completed. Project needs to be finalized.
Various	2020 Bituminous Paving CSAH 14, CSAH 64, Kenyon Shop Parking Lot	Construction scheduled to begin late July.
CSAH 21	Concrete Paving RW High School – TH 61	Construction began May 13 <sup>th</sup> .
Various	2020 Aggregate Surfacing	Construction to begin late May.
Various	2020 Seal Coat	Construction to begin mid-June.
Various	2020 Traffic Marking	Construction complete. Need to final.
CSAH 6	Grading TH 58 – 435 <sup>th</sup> Street	Construction to begin mid-August after the fair.
	<b>Maintenance Department</b>	
CR 45	Ditching & Culvert Replacement	Work to resume Spring 2020.
CR 47	Ditching & Culvert Replacement	Work to begin Spring 2020.
Various	Crack Filling	Work in progress.
Various	Shoulder Reclamation	Work in progress.



ROUTE	TYPE OF WORK/PROJECT LOCATION	CURRENT STATUS
Various	Intersection Sweeping	Work in progress.
Various	Washing Bridge Decks	Work in progress.
	<b>Planning &amp; Studies</b>	
St Paul - Chicago	Great River Rail Commission	Agenda item to change name at 08 Aug 19 Board meeting. Working on a second train between the Twin Cities and Chicago. River route remains the preferred alternative. Commission will continue both its public rail advocacy and to comment on MnDOT's river route process.
Red Rock Corridor	Commuter Rail Planning (RRC Commission)	The Commission determined Bus Rapid Transit to be the best alternative and has adopted the Final Report. An implementation plan for a future extension of the Bus Rapid Transit (BRT) line to Hastings is in various stages of planning.
Zip Rail Rochester – Twin Cities	High Speed Rail Planning (OCRRA & Mn/DOT)	MnDOT announced their project is “shelved” and no further public work is to be done. A Tier 1 EIS was not completed. A private firm analyzed the feasibility of a zip rail along the same alignment, but their work was non-public and no communication has been made by them for some time.
TH 63	Mississippi River Bridge @ Red Wing (Mn/DOT)	Construction is underway, traffic is using the new bridge and demolition of the old bridge has begun. Completion is slated for 2020.



**GOODHUE COUNTY BUDGET COMMITTEE**  
**MINUTES**  
**Administration Conference Room/Virtual Meeting via GoToMeeting**  
**May 6, 2020**  
**8:00 a.m.**

**Virtual Meeting Notice:** "Due to concerns surrounding the spread of COVID-19, it has been determined that in-person meetings or meetings conducted under Minn. Stat. 13D.02 a are not practical or prudent. Therefore, meetings that are governed by the Open Meeting Law will temporarily be conducted by telephone or other electronic means pursuant to Minn. Stat. 13D.021." The Goodhue County Budget Committee will be conducting a meeting pursuant to this section on May 6, 2020 at 8:00 a.m. in the Administration Conference Room. The County Administrator and/or staff will be present at the meeting location. All County Commissioners attending will appear by telephone or other electronic means. The public may monitor the meeting from a remote site by logging into <https://global.gotomeeting.com/join/455338141> or calling [1 877 568 4106](tel:18775684106) beginning at 8:00 a.m. or any time during the meeting." Access Code: 455-338-141

Staff Present: County Administrator Scott Arneson, Brian Anderson, Andrea Benck, Stacy Lance, Stephen O'Keefe, Paul Drotos, Barney Nesseth, Brad Anderson and Linda Flanders.

**Property Tax Penalty Abatement Application and Process.** This meeting was scheduled as a follow up to the May 5, 2020, County Board Meeting, where the board gave direction that the application and final process be sent to the budget committee for review and finalization.

The Committee discussed the proposed policy and form developed by staff and determined the following:

- Applications to apply for the abatement were due by May 31, 2020.
- Finance Director will review applications as quick as possible and determine if the applicants meet the qualifications for abatement.
- The program itself goes through June 30, 2020, and reverts back to regular penalty on July 1, 2020.
- Those paying through escrow, or are utility or railroad, must pay taxes by May 15, 2020.
- Final approval of all will be brought to the board.

The Finance Director will revise the proposed form and add a question regarding partial shutdown.

Administrator Arneson noted that staff would send out the press release and the final policy would be brought to the board for formal approval at their next county board meeting.

Meeting adjourned at 9:09 a.m.



**Melissa Cushing**  
Goodhue County Human Resource Director  
Goodhue County

*melissa.cushing@co.goodhue.mn.us*  
509 W. Fifth St.  
Red Wing, MN 55066  
Office (651) 385.3031  
Fax -- (651) 267.4872

TO: Goodhue County Commissioners  
FROM: Melissa Cushing, Human Resource Director  
DATE: 05/05/2020  
RE: 2020 Staffing Report – April

Following the updated hiring policy, below are new hires for the month of April:

Outgoing Employee	Rate of Pay*	Position	New Employee	Rate of Pay*	Pay Grade/ Step	Hire Date
Jack Novak**	\$25.34	Patrol Deputy	Josh Kurtti	\$25.34	83 / 1	04/06/2020
n/a		67-day Boat & Water Patrol Deputy	Thomas Ramboldt	\$25.34	83 / 1	04/25/2020
Krista Early**	\$45.58	Public Health Nurse	Jodi Skeen	\$25.58	125 / 1	04/27/2020

There were no new hires for the month of March 2020.

*\*Rate of pay does not include additional compensation factors such as FICA, Medicare, pension and individual benefit elections which are confidential.*

*\*\*Internal promotion or transfer*

*"To effectively promote the safety, health, and well-being of our residents"*