

TUESDAY, NOVEMBER 27, 2007

**APPROVED MINUTES OF THE
COUNTY BOARD OF COMMISSIONERS MEETING HELD**

**STATE OF MINNESOTA)
COUNTY OF DODGE)**

**COUNTY ADMINISTRATION OFFICE
MANTORVILLE, MN**

2007-23

The Dodge County Board of Commissioners met in regular session November 27, 2007, in the Commissioner's Room at the Courthouse Annex, Mantorville, MN, at 9:30 a.m. CST. Don Gray, Chair called the County Board of Commissioners meeting to order at 9:30 a.m. CST.

Meeting Convened

The pledge of allegiance was recited.

Pledge of Allegiance

The Chair acknowledged those present and established that there was a quorum:

Those Present

Members present:	Klaus Alberts	District #1
	Lyle Tjosaas	District #2
	David Erickson	District #3
	Don Gray	District #4
	David Hanson	District #5

Members absent: None

Also present:	David McKnight	County Administrator
	Becky Lubahn	Deputy County Clerk
	Paul Kiltinen	County Attorney

Motion by Erickson seconded by Tjosaas to approve and adopt the agenda as presented. *Motion adopted unanimously.*

Agenda Approved

Emergency Management Director Ryan Chartier met with the Board to discuss a Hazard Mitigation grant request.

Hazard Mitigation
Grant Application
Submission

Mr. Chartier shared the following background information with the Board. The Federal Disaster Mitigation Act of 2000 (DMA 2000) calls for and 44 CFR 201.6 requires that each county and local municipality adopt a Multi-Hazard Mitigation Plan reviewed by the State Emergency Management Office, in this case that would be Minnesota Homeland Security and Emergency Management, and approved by the Federal Emergency Management Agency (FEMA) as a prerequisite to receive pre-disaster mitigation project funding. Pre-disaster mitigation projects reduce the loss of life and property, human suffering, economic disruption, and disaster assistance costs resulting from disasters. Currently Dodge County does not have a FEMA approved Multi-Hazard Mitigation Plan.

Approved by
Resolution #2007-36

The Emergency Management Director informed the Board that the purpose of the Dodge County Multi-Hazard Mitigation Plan is to provide Dodge County with a Multi-Hazard Mitigation Plan that meets the requirements and approval of FEMA and Minnesota Homeland Security and Emergency Management, so as to ensure that Dodge County is eligible for future hazard mitigation funding.

Mr. Chartier reported that the following scope of work shall be completed by a private consultant and shall meet all the requirements depicted on 44 CFR Part 201.6.

Hazard Mitigation
Grant Application
Submission
Approved -
Continued by
Resolution #2007-36

The private consultant will lead in the preparation of the plan; however, members of the Planning Committee will provide input, information, and comments throughout the development of the plan. It is anticipated that the draft plan will take no more than twelve months to complete. The private consultant will present a draft of the plan to the Planning Committee by November 1, 2008, for review and comment by the Planning Committee prior to submitting the plan to Minnesota Homeland Security and Emergency Management and FEMA.

Dodge County will provide the private consultant with any currently available Geographic Information Systems (GIS) data.

The Emergency Management Director shared a list of the required steps in developing the plan.

Month	Activity
Winter/Spring	Project initiation, conduct needs assessment and HIVA, and collect additional data and information.
Summer/Fall	Development of the Plan.
November 1, 2008	Presentation of draft plan to the Planning Committee.
November 15, 2008	Planning Committee reviewing and comments of Draft Plan.
November 30, 2008	Presentation of draft Plan to Minnesota HSEM.
Dec 08/Jan 09	Revise and finalize Plan to ensure compliance with state and federal requirements.
February 16, 2009	Presentation of final Plan to participating partners/ adoption by Dodge County pending Minnesota HSEM commitments.
February 19, 2009	Presentation of Final Plan to Minnesota HSEM.
May 2009	Presentation of Final Plan to FEMA.

Motion by Alberts seconded by Hanson to approve and authorize the Emergency Management Director to sign the Hazard Mitigation Grant Program HMGP Planning Application as presented and authorize the Chairman of the Board and Deputy Clerk to sign resolution #2007-36 in support of Dodge County's participation in a Hazard Mitigation Grant planning process:

WHEREAS, Dodge County is participating in a hazard mitigation planning process as established under the Hazard Mitigation Act of 2000; and

WHEREAS, the Act establishes a framework for the development of a county hazard mitigation plan; and

Hazard Mitigation
Grant Application
Submission
Approved -
Continued by
Resolution #2007-36

WHEREAS, the Act as part of the planning process requires public involvement and local coordination among neighboring local units of government and business; and

WHEREAS, the plan must include a risk assessment including past hazards, hazards that threaten the county, maps of hazards, an estimate of structures at risk, estimate of potential dollar losses for each hazard, a general description of land uses and development trends; and

WHEREAS, the plan must include a mitigation strategy including goals and objectives and an action plan identified specific mitigation projects and costs; and

WHEREAS, the plan must include a maintenance or implementation process including plan updates, integration of plan into other planning documents and how the county will maintain public participation and coordination; and

WHEREAS, the draft plan will be shared with Minnesota Planning for coordination of state agency review and comment on the draft; and

WHEREAS, approval of the all hazard mitigation plan will make the county eligible to receive Hazard Mitigation Grant Program (I-IMGP) project grants; and

WHEREAS, this resolution does not preclude the cities, or townships from preparing its own plan sometime in the future should it desire to do so.

NOW THEREFORE BE IT RESOLVED, that Dodge County supports the county hazard mitigation planning effort, wishes to join with all of its stakeholders in preparing the plan and recognizes the plan will apply to the county.
Resolution adopted unanimously.

Motion by Alberts seconded by Tjosaas to close the meeting to the public at 9:40 a.m. CST to discuss attorney/client privilege regarding the Unger v. Dodge County lawsuit.

Closed Session

Those in attendance included legal counsel Paul Reuvers, all five commissioners, the County Attorney, Planning Director and the County Administrator.

The meeting was opened to the public at 9:51 a.m. CST by the County Board Chair.

Meeting Opened to
the Public

Compliance Officer Melissa DeVetter met with the Board and provided them with a vegetative buffer status update. In 1969 the legislature enacted the Shoreland Management Act to provide a statewide template for shoreland development. It established the shoreland district and directed the Minnesota Department of Natural Resources (DNR) to develop standards and criteria for the use, subdivision, and development of shorelands in unincorporated areas.

Vegetative Buffer
Update

The DNR established the Shoreland Management Program (Minnesota Rules 6120.2500 - 3900) which set minimum statewide standards that counties were required to adopt into their zoning ordinance within a specified period of time. Local governments are responsible for the implementation, administration and enforcement of shoreland management standards through their planning and zoning controls.

Vegetative Buffer
Update - Continued

For counties, the shoreland district applies to all public water basins 25 acres or larger and includes all land within 1,000 feet of a lake's ordinary high water level (OHW). On rivers and streams having a drainage area of two square miles or greater, the shoreland district extends 300 feet from the OHW of the watercourse, which is the top of the bank of the channel. DNR Waters was required to inventory and identify all basins and watercourses that met the above criteria in each county. The protected waters inventory (PWI) map for Dodge County was published in 1984.

Section 3.3 of Dodge County's 1976 Zoning Ordinance identifies the Shoreland District, but only identifies the protected water basin and shoreland district of Rice Lake. This was a common problem, as most counties did not have the staff or technical expertise to determine the area of the drainage basins. The publication of the PWI maps made it simpler for counties to recognize which watercourses met the criteria.

Currently, Section 702 of the Dodge County Zoning Ordinance identifies the shoreland overlay district. In addition, Section 703 identifies the public waters of Dodge County to which the regulations apply.

Section 1409, Item 2 identifies Agricultural Use Standards within the shoreland district. Sub item (a) states general cultivation farming, grazing, nurseries, horticulture, truck farming, sod farming, and wild crop harvesting are permitted uses if steep slopes and shore and bluff impact zones are maintained in permanent vegetation or operated under an approved conservation plan (Resource Management Systems) consistent with the field office technical guides of the local soil and water conservation district or the United States Soil Conservation Service, as provided by a qualified individual or agency. The shore impact zone for parcels with permitted agricultural land uses is equal to a line parallel to fifty feet from the ordinary high water level.

Field site visits were conducted during the spring of 2007, however many of the properties were not able to be viewed from the road and were viewed before crops were planted. In late September, the Dodge County pictometry program was made available for review. The department reviewed all public watercourses and identified 169 potential violations. On October 25, 2007 the department sent out letters to the landowners identified by the parcel number attached to the image. By November 19th, 67 property owners had contacted the Environmental Quality office in response to the letter.

Commissioner Hanson wanted to know what the plan is for the individuals that have not contacted Ms. DeVetter.

The Compliance Officer reported that she will make contact with all property owners again next spring including property owners that have responded already.

Vegetative Buffer
Update - Continued

Commissioner Erickson commented that he appreciated the follow up.

Planning Director Duane Johnson discussed with the Board a proposed contract for professional services with Southeastern Minnesota Development Corporation (SEMDC). The proposal would allow SEMDC to assist Dodge County with the creation and administration of the programs associated with the State of Minnesota Common Community Application in regards to the flood of 2007.

Contract for
Professional Services
with SEMDC
Approved

SEMDC representatives Ron Zeigler and Steve Gronseth were present to answer questions regarding the proposal.

Commissioner Alberts wanted to know what the benefit of having a contract with SEMDC would be.

Mr. Johnson stated that with this contract in place property owners that sustained damage from flooding would be eligible for money which would be in addition to what FEMA would offer. For business owners this program would be applied before FEMA money would become available.

Ron Zeigler clarified the difference between the funding for businesses and residential properties.

Commissioner Hanson wanted to know what kind of things SEMDC was doing to mitigate damage from the flooding.

Steve Gronseth reported that they have conducted windshield assessments and the damage in Dodge County is similar to the damage in Eyota, it is not visible from the windshield. Because the damage is not as obvious from the outside SEMDC representatives have been going into business and homes and talking to those affected by the flooding to discuss state and federal funding and time frames.

Mr. Johnson reported that they would like to bring a plan back to the Board and noted that the Economic Development Authority would be involved in developing the plan.

Commissioner Alberts wanted to know what the fiscal risk to the county would be.

Mr. Zeigler stated that he did not see a risk for the county. Mr. Zeigler also reported that funding would be handled at the state and federal levels.

The Planning Director informed the Board that there will be a local loan committee that will need to be involved in the process.

Motion by Erickson seconded by Hanson to approve and authorize the Board Chair and County Administrator to sign a Contract for Professional Services with Southeastern Minnesota Development Corporation to assist Dodge County with the creation and administration of the programs associated with the State of Minnesota Common Community Application in regards to the flood of 2007.
Motion adopted unanimously.

Contract for
Professional Services
with SEMDC
Approved -
Continued

Employee Relations Director Lisa Hager presented the Personnel Agenda for the Boards consideration. Motion by Alberts seconded by Hanson to approve the following personnel actions:

Personnel Actions
Approved

A. Highway Department

- A.1 Duane Doble – Engineering Intern
End of seasonal employment.
Effective Date: 10/26/07

B. Assessor's Office

- B.1 Kim Mills – Senior Clerk
Step increase from B22 step 6 \$13.95 to B22 step 5 \$14.41.
Effective Date: 11/08/07

C. Sheriff's Office

- C.1 Rick Eggert – Lead Dispatcher
Annual review.
Effective Date: 11/12/07
- C.2 Debra Morgan – Processor Civil/Criminal
Step increase from B21 step 5 \$13.50 to B21 step 4 \$13.94.
Effective Date: 11/12/07

D. Public Health

- D.1 Language Interpreter – On-Call
Approval of new job description and authorization to post and fill new position.
Effective Date: 11/27/07

E. Administration

- E.1 Mike Skjeie – Custodian/Maintenance
Resignation.
Effective Date: 12/03/07
- E.2 Custodian/Maintenance – 1.0
Authorization to post and fill vacancy created by resignation.
Effective Date: 11/27/07

F. Environmental Quality

- F.1 Mike Skjeie – Solid Waste Facility Operator
Authorization to employ at B22 step 6 \$14.99 to fill approved vacancy.
Effective Date: 12/03/07
- F.2 David Williamson – County Nitrate Monitoring Field Assistant
End of seasonal employment.
Effective Date: 11/7/07
- F.3 Nick Haltvick – Seasonal Transfer Station – On-Call
No recent record of hours worked.
Effective Date: 11/7/07

G. Human Services

- G.1 Shawn Cochran – Social Worker
Step increase from C42 step 4 \$20.96 to C42 step 3 \$21.74.
Effective Date: 12/12/07
- G.2 Jodi Holmberg – Case Aide
Step increase from B22 step 6 \$15.35 to B22 step 5 \$15.86.
Effective Date: 11/20/07

Personnel Actions
Approved -
Continued

Motion adopted unanimously.

Taxpayer Services Director Rose Culbertson reviewed bills with the Board. Motion by Tjosaas seconded by Alberts to approve the bills as discussed in the following amounts from the appropriate funds as determined by Finance:

Bills Approved

01	Revenue Fund	\$ 54,388.41
11	Human Services Fund	\$ 3,604.26
13	Road and Bridge Fund	\$ 26,520.39
16	Environmental Quality Fund	\$ 35,807.80
	Total	\$120,320.86

It was noted that the Extension Committee per diem reimbursements on page 12 were incorrectly listed at \$50.00 and will be changed to \$60.00.
Motion adopted unanimously.

County Attorney Paul Kiltinen reported that he did not have a legal update for the Board at this time.

Legal Update

County Assessor Wendell Engelstad shared with the Board two property tax abatement requests.

2007 Property Tax Abatements Approved

Minnesota Statutes 375.192 provides that the County Board may grant the reduction or abatement of a property taxpayer's estimated market valuation and the resulting taxes, costs, penalties, or interest which have been erroneously or unjustly paid. This is different than the reductions and abatements in sections 469.1812 and 469.1815 which may be granted as an incentive for economic development and redevelopment. All applications must be written and approved by the County Assessor and the County Auditor before consideration by the County Board. The County Board may consider and grant reductions and abatements for applications as they relate to taxes payable in the current year and the two prior years. However, abatements for the two prior years shall be considered and granted only for clerical errors and when the taxpayer fails to file for a reduction or an adjustment due to a hardship, as determined by the County Board.

Mr. Engelstad informed the Board that based on the applicants' claims and the investigation of the facts, he and the Finance Director are recommending the two abatement requests be approved as presented.

Motion by Hanson seconded by Tjosaas to approve the following assessment year 2006 changes for taxes payable in and 2007:

Parcel ID	Owner	Street	City	Reason	Tax Reduction
07.003.0400	Page Educational Trust	64212 State Hwy. 56	Dodge Center	Trust land is eligible for homestead linkage.	\$1,029
22.034.0500	Young, Eugene	701 N. Airport Road	Dodge Center	Applicant occupied property prior to 12/1/06.	\$221

2007 Property Tax Abatements Approved - Continued

Motion adopted unanimously.

Mr. Engelstad presented for the Board’s consideration a damaged homestead property reassessment resolution request.

Damaged
Homestead Property
Reassessment
Approved by
Resolution #2007-37

The application to the State Executive Council for approval to reduce property taxes on homestead property damaged by the flooding in Dodge County requires a number of documents. One of which is a resolution requesting damaged homestead property be reassessed. The County Assessor informed the Board that this resolution would serve as their formal request to him to evaluate the amount of damage to homestead property in the county from the August flood.

The County Assessor reported that he has done the revaluation not knowing if the level of damage was great enough to meet the requirements for 2008 Homestead Disaster Credit reimbursement. Mr. Engelstad stated that there was at least a \$5,000 average damage to those properties reported and there were more than 25 properties, therefore the requirements have been met. The application has been sent and will be acted on by the State Executive Council on December 5, 2007.

Mr. Engelstad shared the following Dodge County homestead property reassessment damage assessment recap with the Board:

Total number of homes damaged, but not destroyed -	<u>98</u>
Total number of homes destroyed -	<u>0</u>
Total dollar value of damaged and destroyed homes -	\$ <u>535,100</u>
Average dollar value of damage -	\$ <u>5,460</u>

Motion by Tjosaas seconded by Erickson to approve and authorize the Chairman of the Board and Deputy Clerk to sign resolution #2007-37 in support of requesting damaged homestead property be reassessed:

WHEREAS, Dodge County experienced a disaster on August 19, 2007; and

WHEREAS, said disaster did cause extensive property damage to residential properties in the county; and

WHEREAS, Dodge County has been declared a disaster area by Presidential Declaration of a Major Disaster; and

WHEREAS, Minnesota Statutes Chapter 273.123 provides for a reassessment of homestead properties damaged by a disaster upon application to the Governor of the State of Minnesota and the State Executive Council; and

WHEREAS, the minimum requirements of the aforementioned statute have been met as demonstrated in the damage assessment report.

Damaged
Homestead Property
Reassessment
Approved by
Resolution #2007-37
- Continued

NOW THEREFORE BE IT RESOLVED, by the County Board of Commissioners that Dodge County does hereby request that the homestead property damage from the disaster that occurred on August 19, 2007 be reassessed for the purpose of special tax credit for property damaged by a disaster under provisions of Minnesota Statutes Chapter 273.123.
Resolution adopted unanimously.

Soil and Water Conservation Ditch Inspector Jim Hruska and Finance Director Lisa Kramer met with the Board to provide them with an annual review of the county ditch systems.

County Ditch Systems Annual Review

Every year the county ditch systems are inspected and the information is brought to the County Board for review and to set new assessments for the upcoming year. Ms. Kramer provided information that showed the current fund balances and the estimated repairs for the four county ditch systems.

The Dodge County Ditch Inspector reviewed with the Board the anticipated ditch expenses for 2008.

Mr. Hruska shared with the Board a benefit cost worksheet for 2008-2009. Motion by Alberts seconded by Hanson to approve and authorize an hourly rate of \$40.00 per hour for the Ditch Inspector for 2008-2009 as presented. *Motion adopted unanimously.*

Ditch Inspector Hourly Fee Set for 2008-2009

A bid from Hodgman Drainage for 2008 repair rates was reviewed. It was noted that Hodgman Drainage was the only bidder for ditch maintenance.

Ditch Bid Awarded

Motion by Erickson seconded by Tjosaas to approve the following bid from Hodgman Drainage Company, Inc. for minor maintenance on county ditch systems for 2008:

2004 John Deere 700 LGP Dozer	\$105.00/hour
2004 John Deere 750 LGP Dozer	\$125.00/hour
2002 Hitachi 120 Excavator	\$115.00/hour
Bobcat Mini-Excavator	\$ 70.00/hour
Manual Labor	\$ 40.00/hour

Motion adopted unanimously.

The following ditch information was shared with the Board:

County Ditch System Discussion

2008 Estimated Costs for County Ditch 1	Fund 43
2008 Estimated Expenditures	
6240 Advertising	\$ 250.00
6273 Repairs	\$ 200.00
6260 Professional Services	\$5,000.00
Total Expenses	\$5,450.00
November 2007 Fund Balance	\$3,189.99
Anticipated 2007 2 nd Half Settlement	\$ 460.00
Anticipated December 2007 Fund Balance	\$3,649.00
Requested 2008 Assessment	\$4,000.00
2008 Fund Balance Use	\$1,450.00
Anticipated December 2008 Fund Balance	\$2,199.99
This assessment recommendation is based on redetermination of benefits completed in 2008.	
Fast Facts	
Requested 2008 Assessment	\$4,000.00
Total Ditch Acres	528
Assessment Cost Per Acre	\$7.58

County Ditch System Discussion - Continued

2008 Estimated Costs for County Ditch 4		Fund 44
2008 Estimated Expenditures		
6240 Advertising		\$ 0.00
6273 Repairs		\$ 800.00
6260 Professional Services		\$ 100.00
Total Expenses		\$ 900.00
November 2007 Fund Balance		\$2,818.39
Requested 2008 Assessment		\$3,500.00
2008 Fund Balance Use		-\$2,600.00
Anticipated December 2008 Fund Balance		\$5,418.39
This assessment recommendation is based on redetermination of benefits completed in 2009. Assessments in 2008 and 2009 to lessen the effect on property owners.		
Fast Facts		
Requested 2008 Assessment		\$3,500.00
Total Ditch Acres		1,387
Assessment Cost Per Acre		\$ 2.52

2008 Estimated Costs for County Ditch 5		Fund 45
2008 Estimated Expenditures		
6240 Advertising		\$ 250.00
6273 Repairs		\$ 200.00
6260 Professional Services		\$11,500.00
Total Expenses		\$11,950.00
November 2007 Fund Balance		\$ 2,910.36
Requested 2008 Assessment		\$11,950.00
2008 Fund Balance Use		\$ 0.00
Anticipated December 2008 Fund Balance		\$ 2,910.36
This assessment recommendation is based on redetermination of benefits completed in 2008.		
Fast Facts		
Requested 2008 Assessment		\$11,950.00
Total Ditch Acres		2,672
Assessment Cost Per Acre		\$ 4.47

County Ditch System
Discussion -
Continued

2008 Estimated Costs for County Ditch 7		Fund 46
2008 Estimated Expenditures		
6240 Advertising		\$ 0.00
6273 Repairs		\$ 300.00
6260 Professional Services		\$ 150.00
Total Expenses		\$ 450.00
November 2007 Fund Balance		\$1,818.11
Requested 2008 Assessment		\$2,400.00

2008 Fund Balance Use	-\$1,950.00
Anticipated December 2008 Fund Balance	\$3,768.11
This assessment recommendation is based on redetermination of benefits completed in 2009. Assessments in 2008 and 2009 to lessen the effect on property owners.	
Fast Facts	
Requested 2008 Assessment	\$2,400.00
Total Ditch Acres	590
Assessment Cost Per Acre	\$ 4.07

Mr. Hruska discussed with the Board assessments needed and the possibility of having a public meeting on redetermination of benefits on the four ditch systems.

Ditch System Repairs Discussion

Motion by Hanson seconded by Alberts to approve and authorize the Finance Director and Ditch Inspector to move forward with the ditch assessments as proposed contingent upon the decision to perform the redetermination project.
Motion adopted unanimously.

Ms. Kramer reviewed with the Board her request for an appropriation of the 2001 and 2003 Dodge County Mechanical and Agricultural Society bleacher loans.

Dodge County
Mechanical and
Agricultural Society
Bleacher Loans
Forgiven

In 2001 the Fair Board requested a loan from Dodge County in the amount of \$56,000.00 for new bleachers. Dodge County paid for the bleachers on behalf of the Fair Board to constitute the loan. In 2001 two invoices totaling \$56,220.00 were paid and in 2002 a final invoice in the amount of \$25,000.00 bringing the final total owed to \$81,220.00. To date, we have received no payments on this loan. The Finance Director noted that in discussing this issue with the County Administrator, he recalled that the proposed pay back plan for this loan included reducing the annual county contribution to the Fair Board, this did not occur.

In 2005 the Fair Board requested that the county co-sign a loan in the amount of \$160,000.00 at six percent interest with Kasson State Bank. This loan was to build a new office building and bathrooms. This was approved and the county co-signed this loan and will be responsible for the required payments if the Fair Board defaults on the loan. Ms. Kramer reported that this payment is due annually on October 31 with a balloon payment due October 31, 2010. This loan is current per a phone call to Matt Bradford at Kasson State Bank on November 5, 2007.

In 2006 the Fair Board requested another loan for \$150,000.00 to improve the Log Cabin office and bathrooms in the grandstand. This was granted to the Fair Board with an interest rate of four and one half percent interest. The Fair made its loan payment in 2006, but is in default on the loan for 2007. As directed by the County Board, an additional five percent annual interest rate is being applied to the overdue loan payment. Currently the Fair Board owes the county their annual loan payment of \$9,120.36 plus additional interest totaling \$152.12. This amount increases by \$38.03 each month with the additional interest.

In October 2006 David McKnight signed a guaranty for the Fair Board's most recent \$15,000.00 loan from Kasson State Bank. This loan was to replace concession equipment at the grandstand.

In light of the unpaid status of the 2006 loan current year payment and the fact that we have never received payment for the funds loaned to the Fair Board in 2001 and 2002, it is the Finance Director's recommendation that County Board move to appropriate \$81,220.00 to forgive the 2001 and 2002 bleacher loans. The Fair Board will still be responsible for the loans at Kasson State Bank and for the 2006 loan from the county.

Motion by Alberts seconded by Hanson to approve and authorize the appropriation of \$81,220.00 to the Dodge County Mechanical and Agricultural Society to forgive their 2001 and 2002 bleacher loans from the county. *Motion adopted unanimously.*

County Administrator David McKnight discussed with the Board a request for tax penalty abatement.

Tax Penalty
Abatement Request
Denied

Duane Klocke of Hayfield has filed an application for reduction in valuation of real estate and/or refund of taxes paid on nine parcels that he owns. Mr. Klocke has requested that the penalty that he incurred in the amount of \$695.52 be refunded to him.

In discussing this issue with county staff it appears that Mr. Klocke developed the Klocke Second Subdivision in Hayfield in the 2005/2006 timeframe. This property was formerly ag land and became classified as residential land when the City of Hayfield approved the subdivision. The change of classification from agriculture land to residential land changes the due date of the second half of property taxes from November 15th to October 15th. The tax statements for the nine parcels that are included in this request have the October 15th due date on them. A copy of each of the nine statements was provided for the Board's review along with a memo. It was noted that 2007 was the first year where the due date for the second half tax payment changed to October 15th. The penalty on each of the parcels is listed below:

Parcel	Penalty
23.376.1001	\$85.85
23.376.1002	\$85.77
23.376.1003	\$85.61
23.376.1004	\$86.49
23.376.2001	\$85.93
23.376.2002	\$85.37
23.376.2003	\$85.37
23.376.2004	\$85.37
23.376.3001	\$ 9.76

Mr. Klocke did discuss with county staff a question he had in regards to paying off special assessments sometime in late 2006 or early in 2007. There may have been some confusion in this area. The tax statements show that the special assessment payments for 2007 are due along with property tax payments on the May 15th and October 15th due dates. If a resident wanted to payoff the full balance of a special assessment they would still have to pay the yearly balance by the due dates of May 15th and October 15th and the remaining balance would need to be paid off by November 15th to avoid being charged interest for the upcoming year. This is an area that may have caused some confusion.

Mr. Klocke did pay his taxes and this year's special assessment payments on November 15, 2007, but did not payoff the balance of the special assessments (that is his option). These payments did include penalties in the amount of \$695.52.

Duane Klocke was available to comment on the request.

Motion by Alberts seconded by Hanson to deny the request to abate the penalty on the nine parcels in Hayfield owned by Duane Klocke. *Motion adopted, Tjosaas, Hanson, Alberts, Gray aye, Erickson nay.*

Tax Penalty
Abatement Request
Denied - Continued

The Board indicated that they sympathize with Mr. Klocke but have consistently denied similar requests for abatement.

The County Attorney left the meeting at 11:41 a.m. CST.

County Attorney Left
Meeting

Motion by Erickson seconded by Hanson to approve and authorize the November 13, 2007 Committee of the Whole meeting minutes as presented. *Motion adopted unanimously.*

11/13/07 Committee of the Whole Meeting Minutes Approved

Motion by Tjosaas seconded by Alberts to approve and authorize the November 13, 2007 meeting minutes as presented. *Motion adopted unanimously.*

11/13/07 Meeting Minutes Approved

Motion by Alberts seconded by Hanson to approve and authorize the November 15, 2007 public hearing meeting minutes as presented. *Motion adopted unanimously.*

11/15/07 Meeting Minutes Approved

The Board reviewed the Finance Director's request for a 2007 electronic funds transfer (EFT) resolution.

EFT Policy Update Approved by Resolution #2007-39

Dodge County's original EFT resolution was adopted in 1997 and now, as a result of the departmental restructuring with the Auditor/Treasurer's office contains some outdated language that needs to be corrected.

Motion by Erickson seconded by Tjosaas to approve and authorize the Chairman of the Board and Deputy Clerk to sign resolution #2007-39 in support of the updated EFT Policy:

WHEREAS, federal and state governmental units have required employers and depositories to complete financial transactions through electronic fund process, Dodge County will meet compliance by establishing a new EFT policy; and

WHEREAS, Dodge County needs to ensure audit procedures are followed in an EFT process by establishing appropriate procedures; and

NOW THEREFORE BE IT RESOLVED, that the Dodge County Board of Commissioners approves and adopts the use of electronic fund transfers for payment of 1) Required governmental payroll withholding and other deposits 2) Commissioner approved payments and Auditor approved payments when convenience and timeliness need to be met. The procedure for this will be: Dollar transactions will be initiated by Finance and forwarded to the Accounting Services Director or Finance Director to process with the banking institution. The one exception to this process is the payment of special fuel tax which is initiated and processed by the Highway Accountant. Finance rechecks all transactions per approved amounts by inputting the manual warrant into the IFS system and by reconciling monthly bank statements. Any discrepancies are to be noted to the Accounting Services Director or Finance Director and corrected immediately upon discovery. Finance will keep a list of EFT transactions for audit checks. *Resolution adopted unanimously.*

EFT Policy Update Approved by Resolution #2007-39 - Continued

Commissioners provided their agency reports. Commissioner Hanson attended a County Fair Board meeting, a SEAAA meeting, a Stagecoach Trail meeting, a Waste Designation public hearing, a 4-H awards banquet, a SE Water Joint Powers meeting and a Fairview Care Center meeting. Commissioner Alberts attended a Fairview Care Center meeting, a Corrections meeting, a Solid Waste public hearing and a County Fair meeting. Commissioner Gray attended a RC&D meeting, a hearing on Waste Designation, a training meeting on procedure and a Care Center meeting. Commissioner Erickson attended a DFO Advisory Board meeting, a DFO Joint Powers Board meeting, a public hearing on ordinance revision for Environmental Quality, a SCHA Joint Powers Board meeting, a meeting with Public Health/Human Services, a SWCD meeting, a Fairview Care Center meeting, a Work Session, a training meeting on how to run a meeting and a Dodge County Task Force meeting. Commissioner Tjosaas attended a Fairview Care Center meeting, a 4-H awards banquet, an annual Fair Board meeting and a Semcac meeting.

Agency Reports

Motion by Hanson seconded by Alberts to adjourn the meeting at 12:23 p.m. CST. *Motion adopted unanimously.*

Meeting Adjourned

The next regular meeting of the Dodge County Board of Commissioners will be held on December 11, 2007 at 9:30 a.m. CST.

Next Regular Meeting

ATTEST:

DON GRAY
CHAIR, COUNTY BOARD

BECKY LUBAHN
DEPUTY CLERK

DATED: