WASECA COUNTY BOARD OF COMMISSIONERS
September 5, 2023 - 9:30 AM
East Annex Public Meeting Room
300 North State Street – East Annex · Waseca, Minnesota 56093

The Waseca County Board of Commissioners met in a regular session on Tuesday, September 5, 2023 in the Commissioners' Room, 300 North State Street, Waseca, Minnesota. Members present were Chair Brian Harguth, DeAnne Malterer, Doug Christopherson, and Brad Krause.

Other members present were Michael Johnson, County Administrator; Beth Weimert, Administrative Coordinator; Tammy Spooner, Property and Election Services Director; Jim Kollar, Public Works Director/County Engineer; Rusty Hardeman, Assistant County Attorney; Sheriff Jay Dulas; Teddy Hoehn, Building and Grounds; Chris Howard, Land and Water Resources Manager; Jonathan Schiro, Court Services Director; Denise Wright, Emergency Management Director.

Others present were Tristan Gerhing, Waseca County Pioneer; Brad Milbrath; Bill Eckles, Bevcomm; Steve Kraus; Laurel Raymond; Clinton Rogers, Janesville City Administrator; Greg Ous, MnDOT District Engineer; Sam Parker, MnDOT Planning Director for District 7, Angie Piltaver, MnDOT.

1. Call to Order and Pledge of Allegiance
Chair Harguth called the meeting to order at 9:30 a.m. A roll call was taken and the Pledge of Allegiance was recited.

Public Comment
There was no public comment.

2. Introduction of New Staff
No staff introductions.

3. Approval of Agenda
Motion to approve the Waseca County Board of Commissioners agenda by Commissioner Christopherson, seconded by Commissioner Malterer. Motion carried 4-0.

4. Approval of County Board Minutes
Motion to approve the Waseca County Board of Commissioners July 18, 2023 work session minutes and July 18, 2023 meeting minutes by Commissioner Malterer, seconded by Commissioner Krause. Motion carried 4-0.

a. Waseca County Board of Commissioner Work Session July 18, 2023

b. Waseca County Board of Commissioner Meeting Minutes July 18, 2023

5. Consent Agenda
Motion to approve the consent agenda with the following amendment to item 5f. Partial Release of Ag. Use (pg 53 of 148 of the packet) for Braxtyn Possin: change 8.01 to 2.53 acres in the box description by Commissioner Malterer, seconded by Commissioner Christopherson. Motion carried 4-0.

a. Approval of Bills

The following bills were audited and allowed:

A.H. HERMEL COMPANY	186.38
ADVANCED CORRECTIONAL HEALTHCARE INC	150.00
ADVENTURE SPECIALTIES LLC	474.50
AMAZON CAPITAL SERVICES	1,114.78
APG MEDIA OF SOUTHERN MN LLC	8.67
APH STORES, INC.	41.94
BLUE EARTH CO HUMAN SERVICES	1,367.75

BOARMAN KROOS VOGEL GROUP INC	500.00
BOMGAARS SUPPLY	195.06
BOMGAARS SUPPLY	85.93
BOMGAARS SUPPLY	783.97
BOMGAARS SUPPLY	445.90
BORNEKE CONSTRUCTION INC	28,744.00
BROCK NELSON	20.00
CARDINAL HEALTH 110, LLC	552.30
CARVER COUNTY	935.00
CHARLES BENSON	80.92
CHAVEZ FORENSIC PSYCCHOLOGY PLLC	2,210.00
CHERYL CLEVENGER	20.00
CINTAS CORPORATION NO 2	144.39
COMMUNITY COMPLIANCE MONITORING	498.00
DATAWORKS PLUS LLC	350.00
DAVID JOHN JONES	840.00
DAVID R BORCHARDT	3,150.00
DAWN ANDROLI	19.92
DEANNE MALTERER	151.31
DEB WESTPHAL	66.81
DELL MARKETING L.P.	22,542.41
DENNIS-STEFFEL-OMTVEDT FUNERAL & CREMATION SERVICE	620.00
DORCO INC	310.00
ELECTION SYSTEMS & SOFTWARE LLC	2,847.26
FERNBROOK FAMILY CENTER INC	487.50
GUARDIAN SUPPLY	719.93
GUTTENBERG	441.41
HOUCK MOTORCOACH ADVERTISING	300.00
INFORMATION SYSTEMS CORP	22,222.50
INNOVATIVE OFFICE SOLUTIONS LLC	966.23
J SCOTT BRADEN LAW OFFICE	225.00
JEAN STEFFENS	38.98
JOHN DEERE FINANCIAL	1,004.19
LEAH CAMERON	122.04
LENZ LAWN CARE INC	3,382.60
MACATFO (MN ASSOC CO AUDITORS,TREAS,FIN)	50.00
MAIRS CHIROPRACTIC INC	91.00
MANKATO LEGAL GROUP	132.00
MANTRONICS	106.80
MCAA EDUCATIONAL FOUNDATION	95.00
MID-NET SOLUTIONS	108.00
MN ASSOC FOR CHILDREN'S MENTAL HEALTH	1,500.00
MN BCA CRIMINAL HISTORY ACCESS UNIT	25.00
MN COMM OF TRANSPORTATION	2,249.78

MN COUNTY ATTORNEY ASSOC	11.00
MN DEPT OF REVENUE	30.00
MNCCC LOCKBOX	4,335.00
M-R SIGN COMPANY INC	1,527.02
NCH CORPORATION	202.95
NORTHLAND TRENCHING EQUIPMENT LLC	390.00
OFFICE OF MNIT SERVICES	1,338.65
PATTI SCHUCH	102.00
PEMBERTON LAW PLLP	1,466.00
QWICKRATE	850.00
RAMSEY COUNTY	1,511.00
RINKE-NOONAN ATTORNEYS AT LAW	4,467.50
RIVER BEND BUSINESS PRODUCTS	896.23
RUSSELL J FREDERICK	84.06
RWV SIGNS INC	1,780.00
SAFETY SIGNS	24,000.00
SCHILLING SUPPLY COMPANY	510.13
SCOTT CONSTRUCTION INC	91,726.56
SQUIRES, WALDSPURGER & MACE PA	602.18
STERICYCLE INC	47.25
SUBURBAN FURNITURE INC	271.00
TECTA AMERICA CORPORATION	1,160.00
TESCH SERVICE CENTER INC	80.26
THIRTY YEAR VENTURES LLC	305.89
THOMSON REUTERS	608.91
UHL COMPANY INC	1,375.00
ULINE	2,351.11
WASECA CO PIONEER	55.00
WASECA HARDWARE LLC	67.79
WILLIAM G DONAHUE	39,033.58

b. Waseca County Zoning Code; Michael C. Weydert Transfer of Development Rights

Site Data	Sending Site	Receiving Site
Owner/Applicant	Michael C. Weydert	Michael C. Weydert
PID No:	07.018.0710	07.018.0710
Legal Description	NE1/4 SW1/4 of Section 18-T105N R22W, Waseca County	All that part of SW1/4 Section 18-T105N R22W, Waseca County

c. Fund Transfer - CERT

Purchase of items for the employee CERT class in the amount of $53.25 should be transferred from account 01281281 to account 25052000.

d. Move funds from court services account to drug court account

Move $360.00 in funds from court services 01-252-6330 account to drug court account 25-252-103-6330.

e. Move NRBG SSTS FY2023 grant funds to Public Health account

No net change; $18,600.00 from 25 account to 01 account for 2023.

f. Partial Release of Exclusive Agricultural Use Zone Restrictive Covenants

Planning and Zoning staff have two (2) amendments that have been requested from the Exclusive Agricultural Use Zone Restrictive Covenant Agreements (hereinafter the "Ag Covenant") that have been submitted for review by the County Board. The request is:

Owner	PID	Acres Removed (from Ag Covenant)	Acres Remaining (in Ag Covenant)
Lyle W. & Diane M Schlaak	07.007.0800	8.01	148.62
Braxtyn Possin	03.004.0200	2.53	-

6. Action Items

a. Presentation from Bill Eckles, CEO, Bevcomm Inc.

Bill Eckles, Bevcomm CEO, presented to the meeting today to provide the Waseca County Board of Commissioners with an update and review of the last project. Eckles noted Bevcomm would be seeking a letter of committement from Commissioners when the application window opens. Waseca County plans to partner with Bevcomm on an October submission to the State's Border-to-Border program to install in-ground fiber in a large project area in Waseca County. Mr. Eckles discussed the proposed project area, cost and timeline with the County Commissioners. Eventually, the County will be required to provide a Letter of Committment for their cost portion in order to submit an application to Border-to-Border.

b. District 7 Capital Highway Investment Plan Presentation

Greg Ous, MnDOT District Engineer and Sam Parker, MnDOT Planning Director for District 7, presented to the Waseca County Board of Commissioners to provide an update on the District 7 Capital Highway Investment Plan. Discussions were held regarding MnDOT investing in systems, project delivery cycles, 10-year funding outlook, planned projects, system performance, and working together. S. Parker discussed construction maps with commissioners.

c. Resolution 2023-33 Emergency Management Performance Grant

Denise Wright, Emergency Management Director, discussed Resolution 2023-33 Performance Grant, noting Waseca County Emergency Management has been awarded $23,613.00 for the 2022 EMPG (Emergency Management Performance Grant) by Minnesota Homeland Security and Emergency Management. This grant requires a 50% match and goes towards Emergency Management wages.

Motion to adopt Resolution 2023-33 in Emergency Management Performance Grant by Commissioner Krause, seconded by Commissioner Malterer. Motion carried 4-0.

RESOLUTION # 2023-33
Emergency Management Performance Grant (2022)
WHEREAS, *Waseca County is committed to providing safe and effective Emergency Services; and*
WHEREAS, *Waseca County continuously evaluates service delivery systems in order to maximize efficiency and enhance services; and*
WHEREAS, *the Waseca County Board of Commissioners puts a high degree of emphasis on the safety and security of their constituents; and*
WHEREAS, *Waseca County Emergency Management has received a Performance Grant (EMPG) in the amount of $23,613.00 by Minnesota Homeland Security and Emergency Management.*
NOW THEREFORE BE IT RESOLVED, *that the Waseca County Board of Commissioners authorizes acceptance of the 2022*
EMPG in the amount of $23,613.00.

d. Resolution 2023-32 Approving and Adopting Waseca County Emergency Operations Plan (EOP)

Wright also discussed Resolution 2023-32 Adopting the Waseca County Emergency Operations Plans.

Motion to adopt Resolution 2023-32 Waseca County Emergency Operation Plan by Commissioner Malterer, seconded by Commissioner Krause. Motion carried 4-0.

Resolution 2023-32 Acceptance and Adoption of Emergency Operations Plan
WHEREAS*, each County in the State of Minnesota is required by MSS. Chapter 2.25 (2) to have an updated Emergency Operations plan:*
WHEREAS*, the State of Minnesota Homeland Security and Emergency Management (HSEM) Division has a rotating review process: first year – County Board Review, second year- Regional Review Committee, third year – Peer County Emergency Management Review and the fourth year is a State of Minnesota HSEM Review.*
WHEREAS*, the Emergency Operations Plan (EOP) must be approved by the County Board and signed by Resolution every four years.*

***WHEREAS**, the HSEM rotation for 2023 requires Waseca County's Emergency Operations Plan to be reviewed by the Waseca County Board of Commissioners.*
***WHEREAS**, the HSEM review requirement states the Waseca County Board of Commissioners after reviewing the Emergency Operations Plan must adopt and accept the Plan by Resolution., by the Waseca County Board of Commissioners on this 5th day of September that the Waseca County Board of Commissioners is hereby adopting and approving the current Emergency Operations Plan (EOP) for Waseca County as managed by the Waseca County Emergency Management Office.*

e. Resolution 2023-28 Court Services BCA Joint Powers Agreement

Jonathan Schiro, Waseca County Court Services Director, discussed the Minnesota Bureau of Criminal Apprehension's systems and tools to conduct criminal history checks. The Joint Powers Agreement between the State of Minnesota Bureau of Criminal Apprehension and Waseca County Court Services is set to expire. The updated Joint Powers Agreement would be effective the date of all signatures and expire five years from the date of effect. The annual cost for Waseca County Court Services for use of the MN BCA systems and tools is $480.00 annually, which is included in the Court Services budget.

Motion to adopt Resolution 2023-28 Approving State of Minnesota Joint Powers Agreements with the County of Waseca on behalf of its Court Services Department by Commissioner Christopherson, seconded by Commissioner Krause. Motion carried 4-0.

Resolution No. 2023-28
RESOLUTION APPROVING STATE OF MINNESOTA JOINT POWERS AGREEMENTS
WITH THE COUNTY OF WASECA ON BEHALF OF ITS COURT SERVICES DEPARTMENT

The following Resolution was offered by Commissioner___________________ and moved for adoption at a Regular Meeting held on September 5, 2023 at the Waseca County Boardroom, Waseca, MN 56093:

***Whereas**, the County of <u>Waseca</u> on behalf of its <u>Court Services Department</u> desires to enter into a Joint Powers Agreements with the State of Minnesota, Department of Public Safety, Bureau of Criminal Apprehension to use systems and tools available over the State's criminal justice data communications network for which the County is eligible. The Joint Powers Agreements further provides the County with the ability to add, modify and delete connectivity, systems and tools over the five year life of the agreement and obligates the County to pay the costs for the network connection.*

***NOW, THEREFORE, BE IT RESOLVED** by the County Board of Waseca, Minnesota as follows: That the State of Minnesota Joint Powers Agreements by and between the State of Minnesota acting through its Department of Public Safety, Bureau of Criminal Apprehension and the County of Waseca on behalf of its Court Services Department is hereby approved. Copy of the Joint Powers Agreement is attached to this Resolution and made a part of it.*

That the <u>Director of Court Services, Jonathan Schiro</u>, or his successor, is designed the Authorized Representative for Court Services. The Authorized Representative is also authorized to sign any subsequent amendment or agreement that may be required by the State of Minnesota to maintain the County's connection to the systems and tools offered by the State.

That <u>Brian Harguth, the Chair of the County Board of Waseca</u> and <u>Jonathan Schiro, Court Services Director</u>, are authorized to sign the State of Minnesota Joint Powers Agreement.

f. Resolution 2023-29 Nelson Friends and Family Memorial Bench Donation

Teddy Hoehn, Building and Grounds Supervisor, presented a request from the family of the late Waseca County Commissioner Blair Nelson. Blair's family is making a $1,050.00 donation to be accepted for a memorial bench in his memory. It was noted that the location of the bench has yet to be determined.

Motion to approve Resolution 2023-29 and accept the $1,050.00 donation for a bench in memory of Commissioner Nelson by Commissioner Christopherson, seconded by Commissioner Malterer. Motion carried 4-0.

RESOLUTION 2023-29
RESOLUTION ACCEPTING A DONATION
***WHEREAS,** Minn. Stat. Sect. 465.03 allows counties to accept grants and donations of real or personal property for the benefit of its citizens in accordance with terms prescribed by the donor; and*
***WHEREAS,** said donations must be accepted via resolution of the County Board of Commissioner by a two-thirds majority of its members; and*
***WHEREAS,** the Board of Commissioners find that it is appropriate to accept the donations offered;*
***NOW, THEREFORE, BE IT RESOLVED** that the Waseca County Board of Commissioners accepts, with sincere appreciation, a donation from the Nelson Friends & Family in the amount of $1,050.*
***NOW, THEREFORE, BE IT FURTHER RESOLVED** that the donation will be used to purchase a memorial bench and*

plaque in memory of Commissioner Blair Nelson.

g. Riparian Fund Recommendation Contract RF-2023-03

Chris Howard, Ditch Management Coordinator, discussed a proposed cover crop practice prepared by Waseca County SWCD to be approved at the next available SWCD board meeting on September 14, 2023. The project location is located in section 31 of Wilton Township on Bull Run Creek. The project is 146.7 acres and is currently in sweet corn production. The practice will include standard cover crops consisting of oats, radishes and turnips with a planting window between September 1, 2023 and October 1, 2023.

Motion to approve Contract RF 2023-03 (146.7 acres at $40.00/acre with a total expenditure of $5,868.00) by Commissioner Krause, seconded by Commissioner Christopherson. Motion carried 4-0.

h. Public Hearing - Transportation Sales Tax Project List Amendment

Jim Kollar, Public Works Director/County Engineer, discussed the history of the transportation sales tax.

Chair Harguth opened the Public Hearing at 10:12 a.m.
Laurel Raymund, of Blooming Grove Township provided public comment regarding the wheelage tax.
Motion to close the Public Hearing by Commissioner Krause, seconded by Commissioner Christopherson. The public hearing was closed at 10:22 a.m. Motion carried 4-0.

Motion to adopt Resolution 2023-24 Transportation Sales Tax Project List Amendment by Commissioner Malterer, seconded by Commissioner Christopherson. Motion carried 4-0.

Agreement Between the Minnesota Department of Revenue and Waseca County for Collection of a Local Transit Sales and Use Tax Introduction. This agreement concerns administration of local taxes identified below:
Waseca County transit sales tax
Waseca County transit use tax Laws of Minnesota Statute 297A.993 authorize the above taxes.
The taxes are imposed by ***Waseca County Resolution #2018-30****.*
Administration, collection and enforcement The Department of Revenue (department) will administer, collect, and enforce the Waseca County taxes identified in the introduction, as authorized under: Minnesota Statutes, section(s) 297A.99, and any other governing laws or statutes identified in the introduction The administration, collection, and enforcement process will follow: Minnesota Statutes, Chapters 297A, 289A, and 270C, Minnesota rules Chapter 8130, and Administrative procedures Local tax administration also includes processing refunds, litigation, and authority to enter into settlement agreements on behalf of Waseca County. If the local tax revenues collected are not sufficient to cover actions taken, Waseca County must provide the department with sufficient funding to process all adjustments. Waseca County agrees to update the resolution listed above as needed to remain consistent with current language and definitions used in the governing Minnesota Statutes. Waseca County further agrees to take corrective action within 90 days if notified by the department of required resolution language changes. The department will not enforce or engage in compliance activities for local taxes administered by the department if any portion of Waseca County's resolution is not consistent with the governing Minnesota statutes. Local special taxes imposed before 2010 are not subject to this limitation. 2 Registration of vendors The department is responsible for notifying vendors that are registered for state sales and use tax of their obligations to collect and remit Waseca County taxes covered by this agreement. The department is also responsible for informing newly registered businesses of their obligations to collect and remit Waseca County sales and use taxes covered by this agreement. Accounts registered for state sales and use tax who have a ZIP Code in the Waseca County tax jurisdiction will be registered for the Waseca County taxes by the department. We will mail an informational notice of registration to these businesses. Outreach and education The department will register and notify all vendors that are currently registered for state sales and use tax and the general public about the Waseca County taxes by posting a notice on the department's website (www.revenue.state.mn.us). Other notifications will be made at the time of registration, through the department's website. Waseca County acknowledges that there is no cost-effective way to identify specific vendors located outside the Waseca County taxing jurisdiction who are required to be registered for Waseca County taxes. Identification of these vendors will be voluntary by vendor response to general notifications by the department and through other contacts that the vendor has with the department or the Streamlined Sales Tax Governing Board's (SSTGB) central registration system. Publicity If Waseca County maintains an official website, it will display (on its main web page) a link to a notice that residents and businesses may reference for more information about the local taxes. Waseca County will briefly describe the taxes and provide a link to the department's website (www.revenue.state.mn.us). Also state in the description that local use taxes on purchases of goods and services made outside of the political subdivision that are used in the political subdivision, are subject to local use taxes. Local governments that bill residents and businesses for utilities must include a notice of the local taxes at least once per year. The notice must include a brief description of both the local sales and use taxes, and reference the department's website link. Returns and remittance Vendors will collect and remit Waseca County taxes covered by this agreement as part of their Minnesota sales and use tax returns, which include simplified electronic returns (SER's) authorized by the SSTGB. Revenues collected by the department are deposited in the State Treasury and credited to a special account. The department will draw from this account to recover department costs as provided in this agreement, and to transmit collections to Waseca County. Waseca County will accrue no interest on this amount. 3 Transmittal of tax The department will transmit the taxes reported on returns monthly through the automatic clearinghouse system. For each month of collection related to July through December 2023, the department will continue

to make two transmittals. The first will be transmitted approximately five business days after month end. The second transmittal will be sent approximately 40 days after month end. The second transmission will reflect any adjustments made for refunds issued by the department for tax reported in error. The department retains, from the second monthly payment, a fee for administering, collecting, and enforcing the Waseca County taxes as provided in this agreement. The department sends notification each month to the contact person showing the breakdown of the month's collections and administrative fees deducted. For each month of collection beginning January 1, 2024, the department will transmit taxes reported for that month in one monthly payment. The transmittal will be sent approximately 40 days after month end. The department retains a fee for administering, collecting, and enforcing the Waseca County taxes as provided in this agreement. The department sends notification each month to Waseca County with the month's sales and use tax collections and the administrative fees deducted. See the calendar examples below. Reports Upon request, the department will provide Waseca County with a report showing information about taxpayers and the amount of taxes remitted. This report can be requested once per year at no additional cost. Waseca County must submit a written request via email or US mail. The department will consider requests for more frequent reports for an additional administrative fee. Disclosure Waseca County understands that any local sales and use tax account information given to it by the department is subject to the classification and disclosure provisions in Minnesota Statutes, chapters 13 and 270B. Pursuant to Minnesota Statutes, section 270B.12, subdivision 2, such information can only be used to the extent necessary to administer the local sales or use tax. The department will provide disclosure training materials to Waseca County's designated representative. Waseca County must train any employees with a business need to access not public Minnesota sales and use tax information provided by the department. All employees who have a business reason to access not public tax information must complete the required training annually. New employees and other users who did not previously have a business reason to access not public tax information must complete the training before they may be granted access it. Waseca County must update its disclosure authorization form by December 31 of each year, providing a list of all personnel who are trained and authorized to view not public Minnesota sales and use tax information. If an authorized employee or official no longer needs access to tax information due to a change of duties, separation from employment, or any other reason, it is Waseca County's obligation to instruct the department's local tax liaison to terminate access rights for that individual by the start of the next calendar quarter. 4 Failure to conduct the required disclosure trainings or update the user access list as described above will result in the department suspending Waseca County's access to not public Minnesota sales and use tax information until such training is completed. Inspection of records and audit information The department will allow Waseca County to inspect and audit all data, records, and other information relating to its local sales or use tax, the cost of collecting the tax, and the performance by the department under this agreement. Waseca County will submit any requests to inspect the sales or use tax data to the department in writing, as prescribed by the department. Reimbursement of costs The department will review its own direct and indirect costs for administering, collecting, and enforcing local taxes as needed and adjust costs accordingly. If changes are required, the department will notify Waseca County of the estimated cost for administering, collecting, and auditing the local taxes at least 180 days prior to when the change will be implemented. For each month of collection related to July through December 2023, the following calculation of reimbursement for administrative costs will continue to apply. All local jurisdictions share in the cost of local tax administration. The calculations are based on the share of total revenues and total tax lines reported on Minnesota sales and use tax returns for each local area. The department weights each jurisdiction's percentage of revenue by one third and their percentage of tax lines by two thirds to compute their monthly percentage of total administrative costs. Example: Assume monthly totals for all Local Sales Taxes: Total Tax revenues $20,000,000.00
Total Tax lines on returns 90,000.00 Total Administrative costs $200,000.00 If Local Tax A has revenues of $1,600,000.00 (8% of the total) and 9,000 tax lines (10% of the total) their share of monthly expenses would be 9.34% or $18,680.00, which represents approximately 1.17% of their monthly revenues. The following is how the 9.34% was calculated: 8% x 1/3 = 2.67% 10% x 2/3 = 6.67%
9.34% For each month of collection beginning January 1, 2024, the following calculation of reimbursement for administrative costs will apply. Minnesota Statutes, section 297A.99, subdivision 11 states the Department shall deduct the direct and indirect costs to administer local taxes. Waseca County will pay a flat rate of 1.35% of sales taxes collected to cover the administration, collection, and auditing of local sales taxes. 5 Any changes required to balance costs and fees will be communicated according to the notification schedule noted above. Any shortfalls or reserves will be managed across years to the extent possible. Termination of a local tax The department will provide a report to Waseca County after the last month that the tax is in effect. The report will indicate the total amount of Waseca County taxes, corresponding adjustments made, prior month corrections, and administrative fees retained. In addition, when a tax ends, the department will work with Waseca County to determine a reserve amount the department will retain which will be used as a fund to make adjustments or refunds. Please see the Responsibilities section below for more details. The portion of this fund not used for refunds or adjustments will be transmitted to Waseca County at the close of the period of limitations. The account remains open for a period equal to the statute of limitations provided in Minnesota Statutes, section 289A.40, for sales and use tax returns. The account will be reconciled and Waseca County will be notified of the final settlement.
Responsibilities When the boundary limits for Waseca County change, it is the responsibility of Waseca County to notify and provide the department with the updated boundary information. The department will only update the rate calculator and ZIP Code guide upon receiving this information. Minnesota Statute requires that the department notify vendors of their tax obligations when boundaries change. Vendors not notified will be relieved of liability until notification occurs. The department will not engage in compliance activities for vendors in the new boundary area who have not been formally notified of the change. If Waseca County updates or amends the county resolution relating to the Waseca County tax covered by this agreement, Waseca County must provide a draft of the changes to the department for review before it is made final. The department will review the changes to ensure compliance with governing statutes. Waseca County will

then provide the department with a signed copy of the revised or amended resolution. Waseca County must provide the department with current contact information annually and advise when any changes occur. This includes, but is not limited to, the contact person, phone number, address, and email. Waseca County will notify the department prior to the 90-day notification requirement for when the tax will end. The department will work with Waseca County to project an estimated amount to retain for the reserve fund. This amount retained will allow for adjustments and refunds as mentioned in the "Termination of local tax" section. In the event the Department does not retain enough revenues to cover any adjustments once the tax ends, a bill will be sent for the outstanding amount. See Minnesota Statutes, section 297A.99, subdivision 9. Effective date This agreement is effective the day following imposition of the tax and supersedes any previous agreement. 6 Modifications Any portion of this agreement may be modified. Modifications must be in writing and signed by the Commissioner of Revenue and an authorized representative of Waseca County.

i. Contract No. 812304 Final Acceptance & Payment - 2023 Bituminous Seal Coat

Kollar, Public Works Director/County Engineer, also noted Scott Construction, Inc. has completed the work specified in the contract documents for the 2023 Bituminous Seal Coat project. Approximately 21 miles of county highway had a bituminous seal coat, fog seal, and pavement markings applied under Contract No. 812304. The value of the work certified by the engineer is $459,966.03, which equates to 98% of the original contract amount of $468,065.57. Final payment in the amount of $91,726.56 is due to Scott Construction, Inc.

Motion to approve final payment to Scott Construction, Inc. in the amount of $91,726.56 by Commissioner Christopherson, seconded by Commissioner Krause. Motion carried 4-0.

j. Approval of Contract with ISC to Digitize Hard Copy Files for Planning and Zoning and License Bureau Departments

Jean Steffens, License Bureau Director, discussed the need to be able to digitize hard copies of marriage, birth, and death records along with the planning and zoning documents. The total one-time investment is not to exceed $167,601.50 with an annual recurring cost of $2,489.20. The License Bureau received a one-time appropriation from the State of MN in 2023 in the amount of $32,746.23. It was receipted into the Motor Vehicle Account # 01-042-5504 on July 14, 2023. This amount will be used towards the cost of the contract. Remaining cost commitments will be offset by substantial interest earnings in 2023 that have already exceeded budget by more than the cost of the contract. There will be no negative implications to the budget or levy.

Motion to approve the contract for the digitizing of the hard copies for the License Bureau and Planning and Zoning in the amount not to exceed $167,601.50 with an annual reoccurring cost of $2,489.20 by Commissioner Malterer, seconded by Commissioner Christopherson. A roll call was taken and the motion passed 3-1 by the following: Commissioner Krause - aye; Commissioner Malterer - aye; Commissioner Christopherson - aye; Commissioner Harguth - nay.

7. Administration

a. Administration Update

Michael Johnson, County Administrator, provided updates to the board regarding recent administrative announcements.

b. Human Resources Announcements

Michael Johnson, County Administrator, provided updates to the board regarding recent Human Resource announcements.

c. Investment Report

Johnson discussed the investment report with the Board of Commissioners.

8. Commissioner Reports

The Waseca County Board of Commissioners in attendance at today's meeting shared commissioner reports.

9. Adjourn

Having no further county board business, Commissioner Malterer moved and Commissioner Christopherson seconded the motion to adjourn the meeting. The motion was carried unanimously and the meeting adjourned at 12:10 a.m.

____

Brian Harguth, Chairperson
Waseca County Board of Commissioners

ATTEST:

Beth Weimert, Clerk
Waseca County Administration