



Office of the State Auditor

Local Government Cooperation Waiver Application

1. Applicant Name(s). *All entities listed must be local units of government. If request is on behalf of a nonprofit organization, include name of nonprofit organization.*

Big Stone County
20 2nd St SE
Ortonville, MN 56278

2. Application Contact Person. *The contact person should be able to respond to questions regarding this application.*

Name: Michelle Knutson Phone: 320-839-2525
Title: Auditor Fax: 320-839-6253
Agency: Big Stone County Auditor's Office Address: 20 2nd St SE
Ortonville, MN 56278
E-mail: michelle_k@co.big-stone.mn.us

3. Service/Program. *Identify the specific service or program for which you are requesting a waiver.*

Procedural requirements related to the administration of the law concerning property tax delinquency and tax forfeiture of real property.

4. Rule/Law. *Specifically identify the rule(s) or procedural law(s) governing the delivery of services from which you are requesting a waiver as well as any related rule(s) or law(s) (for example: M.R. 9525.0125, subp. 1 or M.S. 279.03, subd. 1).*

M.S. Chapters 279-282

5. Is the request for a waiver from a statutory notice requirement?

_____ Yes No

If yes, application need not be submitted, because the State Auditor's may not grant the application pursuant to Minn. Stat. § 6.80, subd. 3.

6. School Districts. Does the Commissioner of Education have authority to grant variance under section 122A.163.

_____ Yes No

If yes, the State Auditor cannot grant a waiver or variance pursuant to Minn. Stat. § 6.80.

7. Do you know of any state statute, federal law, or state or federal constitutional doctrine that could be interpreted to inhibit the waiver of the rule or law requested?

_____ Yes (CITE AND DISCUSS AS APPROPRIATE) No

8. Is there a Minnesota statute or a federal law, other than Minn. Stat. §§ 6.80, 14.055 and 14.056 that currently allows a waiver from the rule or law?

Yes _____ No

If yes, please cite the applicable rule or law and explain why a waiver or exemption is then needed from the State Auditor.

M.S. 375A.121 – This statute includes only specific duties from the delinquent tax process. Big Stone County is requesting that it be expanded to include the ability to reassign all delinquent tax and tax forfeiture duties.

9. Does the requested waiver or exemption only change the procedural requirements imposed on the applicant?

Yes _____ No

If yes, please explain. It is not sufficient merely to affirm that granting the waiver will only change the procedural requirements of the applicant. You are required to describe; (1) who must deliver a service; (2) where the service must be delivered; (3) to whom and in what form reports regarding the service must be made; and (4) how long or how often the service must be made available to a given recipient. In addition, you must describe the nature of the law or rule and show that its waiver will not have any substantive impacts on the applicant’s responsibilities.

Currently, the Treasurer performs the delinquent tax duties as permitted under M.S. 375A.121. The County feels that it will be more beneficial for the taxpayers if the complete delinquent process, including the final step of tax forfeiture, is handled by one office. This would improve on efficiencies because all the delinquent information is already in the Treasurer’s office.

10. Previous Requests. *If request is for exemption from an administrative rule, has the petitioner requested and been denied an exemption from the appropriate agency per Minn. Stat. §§ 14.055 and 143056?*

_____ Yes, when: _____ No

If yes, please attach the agency’s findings.

If no, you must request an exemption from the appropriate agency and be denied before submitting this application.

11. In the past three years, has the applicant or any related party been involved in any litigation, mediation, arbitration, or review by an agency or tribunal involving the applicable rule or law for which a waiver is requested?

_____ Yes No

If yes, identify the parties and all persons having information about the action. Also, include all relevant documentation from the action.

12. Overseeing Agency. *List any state or metropolitan agencies having jurisdiction over the rule or law from which the waiver or exemption is sought.*

Minnesota Department of Revenue

13. For waivers of administrative rules, indicate the length of time for which you would like the waiver to be effective.

Waiver of administrative rules can be granted for no less than two years and no more than four year, subject to renewal if both parties agree. Exemptions from enforcement of procedural laws automatically expire ten days after the adjournment of the next regular legislative session in the next calendar year, unless extended by the legislature.

___4___ Years

14. Affected Parties. *List the name, address, and telephone number of any person, business, or other government unit you know would be adversely affected by the grant of this petition. In addition, include any materials you may have relating to their position on this issue.*

15. Exclusive Representatives. *You must provide a copy of this application to the exclusive representative (union) certified under M.S. 179A.12 to represent employees who provide the service or program affected by your request.*

Are the affected employees represented by an exclusive representative? Yes: _____ No:

List all applicable exclusive representatives and indicate the date on which you sent the copy:

Exclusive representatives: *You may submit written comments on this application, including objections, to the State Auditor within 60 days of receipt of the application.*

This application is submitted to the State Auditor pursuant to Minn. Stat. §6.80. The local government unit(s) requesting the waiver agrees (agree) to abide by the requirements of Minnesota law and the operating procedures of the Office of the State Auditor. To the best of my (our) knowledge the information contained in this application, including the attached narrative and resolution, is accurate and complete.

(Signature)

(Signature)

(Title)

(Title)

(Date)

(Date)

RESOLUTION NUMBER 2006-11
BIG STONE COUNTY BOARD OF COMMISSIONERS

Date: February 21, 2006

Motion made by Commissioner Swigerd and seconded by Commissioner Janssen.

WHEREAS, the State Auditor's Office has the authority to grant a waiver from administrative rules or procedural laws; and

WHEREAS, M.S. 375A.121 currently allows for the reassignment of specific duties of the delinquent tax process from the County Auditor to the County Treasurer; and

WHEREAS, the County Treasurer is currently assigned the responsibility for delinquent tax administration through the judgment stage as defined in the "Delinquent Tax and Tax Forfeiture Manual" developed by the MN Department of Revenue; and

WHEREAS, it is agreed that it would be more efficient to assign all of the delinquent tax proceedings, including tax forfeiture, to one department.

THEREFORE BE IT RESOLVED that the Big Stone County Board of Commissioners hereby requests the State Auditor to grant a waiver allowing the reassignment of all delinquent tax and tax forfeiture duties.

BE IT FURTHER RESOLVED that if the waiver is granted, the Big Stone County Board of Commissioners hereby assigns all delinquent tax proceedings, including tax forfeiture, to the County Treasurer.

VOTING AYE										
COMMISSIONERS	X	TOMSCHIN	X	ATHEY	X	OLSON	X	SWIGERD	X	JANSSEN
VOTING NAY										
COMMISSIONERS		TOMSCHIN		ATHEY		OLSON		SWIGERD		JANSSEN

STATE OF MINNESOTA, COUNTY OF BIG STONE

I, Michelle R. Knutson, Auditor of the County of Big Stone, State of Minnesota, do hereby certify that the foregoing resolution is a true and correct copy of a resolution duly passed at a meeting of the Big Stone County Board of Commissioners held on the 21st day of February, 2006.

Witness by hand and official seal at Ortonville this 21st day of February, 2006.

SEAL

Michelle R. Knutson, Auditor

AGREEMENT

THIS AGREEMENT, made and entered into this _____ day of _____, 2006, by and between Big Stone County (referred to as the "County") and the Minnesota State Auditor's Office (referred to the "State Auditor's Office").

WHEREAS, the State Auditor's Office has the authority to grant a waiver from administrative rules or procedural laws; and

WHEREAS, M.S. 375A.121 currently allows for the reassignment of specific duties of the delinquent tax process from the County Auditor to the County Treasurer upon their concurrence; and

WHEREAS, the County Treasurer is currently assigned the responsibility for delinquent tax administration through the judgment stage as defined in the "Delinquent Tax and Tax Forfeiture Manual" developed by the MN Department of Revenue; and

WHEREAS, it is agreed that it would be more efficient to assign all of the delinquent tax proceedings, including tax forfeiture, to one department.

BE IT RESOLVED upon approval by the State Auditor's Office of the waiver, the Big Stone County Board of Commissioners hereby expands the assignment to include all delinquent tax proceedings, including tax forfeiture, to the County Treasurer. This assignment includes all duties and responsibilities contained in the "Delinquent Tax and Tax Forfeiture Manual" developed by the MN Department of Revenue.

Pursuant to M.S. 6.80, this agreement is for the period beginning _____, 2006 and ending _____, 2010, subject to renewal if all parties agree.

Big Stone County

Minnesota State Auditor's Office

Chairman

Minnesota State Auditor

Recommended By:

County Auditor

County Treasurer