



Lavon Augustine
County Assessor
Goodhue County Finance & Taxpayer Services

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509 W. Fifth St.
Red Wing, MN 55066
651-385-3040

TO: County Board of Commissioners
FROM: Lavon Augustine, County Assessor
SUBJECT: Tax Court Consultant Contract
DATE: August 18, 2022

Background:

The Assessor's office has seen an increase in the number of corporate tax petitions over the past decade. The petitioners tend to file a tax petition when they disagree with the valuation or classification, thus bypassing the local board of appeal and equalization process. The tax petitioners typically have resources unavailable to the average taxpayers, thus the professionalism and expertise of a consultant is helpful to defend the values determined by the Assessor's office.

Once a petition has been filed with Tax Court a scheduling order is set by Tax Court. Tax petitions require extensive work by the Assessor, staff, and the Attorney's office. If we are able to negotiate with petitioners, we can avoid Tax Court and the cost of spending extensive hours by staff. Hiring a consultant helps us avoid Tax Court.

Discussion:

Previously we hired Steve Hacken, former Winona County Assessor through June 2022 to help settle seven cases which entailed a big box retail store, hotel, three banks, and two food retailers. We settled multiple years for each petitioner. With several large cases pending, we would like to retain Mr. Hacken to continue working with staff.

Recommendation:

Staff recommends the County Board approve the updated consulting agreement for assistance on Tax Court cases.

GOODHUE COUNTY BOARD OF COMMISSIONERS

LINDA FLANDER
1st District
1121 West 4th Street
Red Wing, MN 55066

BRAD ANDERSON
2nd District
10679 375TH St. Way
Cannon Falls, MN 55009

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4th District
39111 Co. 2 Blvd
Goodhue, MN 55027

5th District
Red Wing, MN 55066

An Equal Opportunity Employer

Professional Assessing Services Agreement

This Agreement is made and entered into by and between Stephen Hacken, (hereafter "Contractor") and Goodhue County, Minnesota, 509 West Fifth Street, Red Wing, Minnesota, (hereafter "County") through the Goodhue County Assessor's Office; and

Recitals

The County, through the Goodhue County Assessor's Office, wishes to purchase the professional assessing services of Contractor to assist the County with property assessment work, including, but not limited to working on property tax appeals matters; and

In consideration of the mutual undertakings and agreements herein set forth, the County and the Contractor agree as follows:

I. TERM AND COST OF THE AGREEMENT

A. The Contractor agrees to furnish professional services to the County during the period commencing August 5, 2022 and continues unless otherwise terminated by the parties in accordance with the provisions of this Agreement.

B. The Contractor shall be paid \$75.00 per hour for services performed.

C. Contractor shall submit a bi-weekly invoice to the Goodhue County Assessor's Office (sent as an email attachment or hand-delivered) and Goodhue County shall process payment of the invoice, subject to the approved protocols of Goodhue County for the services rendered, within 20 business days after receipt of an invoice.

II. DIRECTION AND COORDINATION

The Goodhue County Assessor shall coordinate with the Contractor to perform tasks outlined in this Agreement.

III. SERVICES TO BE PROVIDED

The Contractor shall provide property assessment services, and perform any other duties as assigned by the County Assessor.

IV. INDEPENDENT CONTRACTOR STATUS

A. Contractor is to be and shall remain an independent contractor with respect to any and all work performed under this Agreement. Nothing in this Agreement is intended or should be construed as creating a relationship between the County and Contractor as employer-employee. No tenure or any rights or benefits, including, but not limited to: Workers' Compensation, Unemployment Insurance, medical care, sick leave, vacation leave, severance pay, Public Employees Retirement Account (PERA), or other benefits available to County employees shall accrue to the Contractor.

B. Contractor shall be responsible for paying the costs to continue any health insurance available to him through previous employment, if any.

C. Contractor shall be responsible for withholding any state and federal taxes, and shall be issued a 1099 form for tax purposes.

V. DATA PRACTICES

All data collected, created, received, maintained, or disseminated for any purposes by the activities of the Contractor because of this Agreement is governed by the Minnesota Data Practices Act, as amended, the Minnesota Rules implementing the Act now in force or as adopted, as well as federal regulations on data privacy.

VI. PROPRIETARY INFORMATION

Contractor acknowledges that while performing the services for the Goodhue County Assessor's Office, they will have access to proprietary and confidential information of Goodhue County. The Contractor agrees to be bound by the terms and conditions of any Nondisclosure and/or Confidentiality Agreement that will be prepared by Goodhue County.

VII. TERMINATION

Either party has the right to terminate this Agreement at any time, with or without cause.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year written below.

COUNTY OF GOODHUE

CONTRACTOR

Goodhue County Administrator

Stephen Hacken

Dated: _____

Dated: _____

COUNTY OF GOODHUE

Goodhue County Board Chair

Dated: _____