



## **CITY COUNCIL WORKSESSION AGENDA**

**MONDAY, JUNE 03, 2024**

**ABLE PARK BUILDING, 8200 ABLE STREET NE at 5:00 PM**

- 1. CALL TO ORDER**
- 2. DISCUSSION ITEMS**
  - A. Anoka County Assessor's Office Presentation/Q&A (5:00pm)
  - B. Skogquist/Wells Presentation/Q&A (5:45pm - start time is approximate)
  - C. Council Discussion of Proposals (6:30-6:45pm)
- 3. REPORT**
- 4. ADJOURN**

Individuals with disabilities needing auxiliary aid(s) may request assistance by contacting the City Clerk at 1301 81<sup>st</sup> Avenue NE, Spring Lake Park, MN 55432. Ph.763-784-6491 at least 48 hours in advance.



# Anoka County

## PROPERTY RECORDS & TAXATION DIVISION

Respectful, Innovative, Fiscally Responsible

April 15, 2024

Daniel Buchholtz – City Administrator  
City of Spring Lake Park  
1301 81<sup>st</sup> Ave. NE  
Spring Lake Park, MN 55432

**RE: Assessment Services RFP – Anoka County**

Dear Mr. Buchholtz,

On behalf of Anoka County, I would like to thank the City of Spring Lake Park for the opportunity to submit the attached proposal for Assessment Services.

The proposal for Assessment Services contains all of the required materials outlined in the RFP as well as supplemental information I feel will help aid the City in their decision-making process.

Upon internal review, I welcome the opportunity to sit down with you and/or your council to discuss the proposal and answer any assessment related questions.

Sincerely,

Alex Guggenberger, S.A.M.A  
Anoka County Assessor  
763-324-1162



# Anoka County

## PROPERTY RECORDS & TAXATION DIVISION

Respectful, Innovative, Fiscally Responsible

### Assessment Services Proposal Specifications

City of Spring Lake Park, MN

#### A. Anoka County Staff, License Levels, & Responsibility:

Name	Position	License Level	Years Exp.	Responsibility
Alex Guggenberger	County Assessor	SAMA	15	Countywide Oversight
Diana Stellmach	Chief Deputy Assessor	SAMA	43	Countywide Oversight
Ben Hamill	Assessment Compliance Manager	AMA	8	Countywide Sales Ratio Analysis
Lisa Schultz	Assessment Support Manager	CMA - IN PROCESS	24	Oversight of Assessment Support Staff
VACANT	Appraisal Manager			Supervisor of Senior Appraiser Staff
John Fena	Senior Appraiser	CMA - Income Qualified	3	Com/Ind/Apt/State Assessed
Brandon Hodge	Senior Appraiser	CMA - Income Qualified	4.5	Com/Ind/Apt/State Assessed
Jason Dagostino	Residential Supervisor	AMA	24	Supervisor of Residential Staff
Shawn Halligan	Appraiser	AMA	12	Residential
Tedman Anderson	Appraiser	AMA	8	Residential
Jake Stenzel	Appraiser	CMA - Income Qualified	6	Residential
Landon Bresnahan	Associate Appraiser	CMA	3	Residential
Jeanne Washburn	Associate Appraiser	CMA	8	Residential
Natane Nelson	Associate Appraiser	CMA	2	Residential
Kinnette Downing	Associate Appraiser	CMA - In Process	1.5	Residential
Kong Yang	Associate Appraiser	CMA	2	Residential
Shane Gurek	Associate Appraiser	CMA - In Process	2	Residential

#### B. Anoka County Assessor's Office Overview:

The Anoka County Assessors office is responsible for countywide assessment oversight of over 144,000 parcels as well as the day-to-day assessment services duties in 11 of the 21 jurisdictions in Anoka County which equate to roughly 81,929 parcels.

While the County is responsible for countywide oversight there are several duties that are statutorily County functions. A detailed breakdown of those functions/duties can be found in the Additional Information section of this proposal.

Anoka County also aids Local & City Assessment staff in situations where there may be limited experience or lack of knowledge regarding complex and unique property types. This assistance is often provided at no charge.

#### C. 3 Client References:

- a. **Jesse Preiner – Mayor, City of Columbus, MN** (formerly Assessed by Ken Tolzmann)  
Phone Number: 651-270-0753  
Email: [preinerjesse@gmail.com](mailto:preinerjesse@gmail.com)
- b. **Sean Sullivan – Economic Development Manager, City of Ramsey, MN**  
Phone Number: 763-433-9868  
Email: [ssullivan@cityoframsey.com](mailto:ssullivan@cityoframsey.com)

**c. Patrick Antonen – City Administrator, Circle Pines, MN**

Phone Number: 763-231-2605

Email: [pantonen@ci.circle-pines.mn.us](mailto:pantonen@ci.circle-pines.mn.us)

**D. Potential Conflicts of Interest:**

None. Given the size and number of staff at Anoka County, any staff with related family members or financial interest in Spring Lake Park property, there would be several other qualified staff able to perform necessary duties.

Anoka County is also responsible for performing annual audits of all parcels Countywide that any assessor might be prohibited from updating so there is a detailed process in place to check for potential violations.

**E. Costs, Fee's & Expenses being Proposed:**

Anoka County can and will entertain contracts anywhere from 3-10 years in length with 5 being the most common. Given Spring Lake Park has been locally assessed for many years we are proposing a 3-year contract as part of this proposal during which the County would review all parcels to ensure the highest level of equalization can be achieved over the life of the contract.

For reference purposes, MN Statute, requires property be physically viewed **at least** once every five years so this proposal would exceed that minimum requirement.

The county would propose a modified 3 year contract running from January 1<sup>st</sup>, 2025 through May 15<sup>th</sup> of 2028. While 3 years would run to January 1<sup>st</sup>, of 2028 the County has found it is in the best interest of property/tax payers to end contracts at the end of normal appeal time frames in April/May.

Anoka County would also commit staff resources to Spring Lake Park in calendar year 2024 to ensure the smoothest transition possible for property owners/taxpayers. More details on what this could look like can be provided in the event the Anoka County Proposal is selected.

Anoka County's charges for assessment services vary by year based on property type breakdown. The proposed annual fees by property type are as follows.

- A. Ten Dollars and 40/100s (\$10.40) for each improved parcel of residential, seasonal recreational residential and agricultural type property;
- B. Four Dollars and 60/100s (\$4.60) for each unimproved parcel of residential, seasonal recreational residential and agricultural type property;
- C. Sixty-Two Dollars and 00/100s (\$62.00) for each improved and unimproved parcel of commercial, industrial and public utility type of property; and
- D. Sixty-Two Dollars and 00/100s (\$62.00) for each improved and unimproved parcel of apartment and mobile home park type property.
- E. Four Dollars and 60/100s (\$4.60) for each improved and unimproved parcel of parcel of exempt property.

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**Based on parcel counts as of January 2<sup>nd</sup>, 2023, and using the proposed rates above, the annual cost to receive Assessment Services would be approximately \$39,428.**

It should be noted, all Tax Court related expenses are covered by the fees above so there would be no additional legal expenses or professional service expenses in the event a private fee appraisal is needed to defend assessed values in Tax Court.

**F. Insurance Coverage & Limits**

Anoka County being a government entity similar to that of the City, we would have further discussions regarding insurance coverages and limitations in the event the county proposal is selected.

**G. Additional Information**

See MN DOR Memo regarding division of duties between County and Local Assessors as is provides a good reference point for who does what on an annual basis.

While Anoka County is statutorily responsible for many of the assessment related functions regardless of this contract decision, we are committed to working closely with our contracted Local & City Assessors to ensure the highest and most equitable assessments are achieved for all taxpayers in Anoka County.

Should the city have any questions regarding this proposal, please reach out to the County Assessor who's contact information is below.

Alex Guggenberger, S.A.M.A  
Anoka County Assessor  
763-324-1162  
[Alex.Guggenberger@anokacountymn.gov](mailto:Alex.Guggenberger@anokacountymn.gov)

July 16, 2019

Dear Assessors:

The Property Tax Division received questions about statutory requirements and division of duties between local and county assessors. To ensure consistency, we're sharing the questions and our responses.

## Questions

Minnesota Statute (M.S.) 273.061, subdivision 7, describes the division of duties between a local and county assessor. The statute also notes that book work and assessment cards are the county assessor's responsibility.

- The meaning of book work and assessment cards is unclear. Does this refer to everything that takes place after the value and classification is set?
- Who is responsible to review and process eCRVs, homestead applications, and applications for special programs (such as Rural Preserve and Green Acres)?
- Who is responsible for granting exemptions?

## Response

Multiple statutes define the general responsibilities and division of duties between local and county assessors, along with more specific requirements.

### General Responsibilities

County assessors provide direction, training, and assistance to local assessors. The term "local assessor" refers to all town or city assessors appointed or contracted to complete local assessor duties for a jurisdiction. (Except when city assessors are granted county assessor powers and duties under M.S. 273.063.)

County assessors are accountable for the results of the entire assessment, including any work done by local assessors whom they oversee. M.S. 273.061, subd. 7 outlines this division of duties and responsibilities:

*The duty of the duly appointed local assessor shall be to view and appraise the value of all property as provided by law, but all the book work shall be done by the county assessor, or the assessor's assistants, and the value of all property subject to assessment and taxation shall be determined by the county assessor, except as otherwise hereinafter provided. If directed by the county assessor, the local assessor must perform the duties enumerated in subdivision 8, clause (16), and must enter construction and valuation data into the records in the manner prescribed by the county assessor.*

**Note:** Much of the work that was covered by the term "book work" is now done through electronic means. The term "assessment cards" is replaced by language that allows the county assessor to decide if the information is entered on an assessment/field card or directly into a CAMA system. M.S. 273.061 notes, "the local assessor ... must enter construction and valuation data into the records in the manner prescribed by the county assessor."

### **Local Assessor Duties**

The local assessor is responsible for viewing and appraising property. The county assessor is responsible for the remaining aspects of the assessment, including the final determination of value, appropriate classifications rates, applications for deferrals, exclusions, and exemptions.

The statute gives local assessors the authority to view and appraise property. Any remaining authorities and responsibilities are either implied or delegated by the county assessor.

M.S. 273.061, subd. 7, does allow the county assessor to delegate the responsibility for assessment review and the appeals process to the local assessor. These duties are outlined in M.S. 273.061, subd. 8, clause 16:

*To perform appraisals of property, review the original assessment and determine the accuracy of the original assessment, prepare an appraisal or appraisal report, and testify before any court or other body as an expert or otherwise on behalf of the assessor's jurisdiction with respect to properties in that jurisdiction.*

### **County Assessor Duties**

County assessors are accountable for the assessment itself. Statute states that county assessors are in charge of the final valuations of property. They are also responsible to train, assist and direct local assessors.

M.S. 273.061, subd. 8, spells out these four duties for county assessors:

*(1) To call upon and confer with the township and city assessors in the county, and advise and give them the necessary instructions and directions as to their duties under the laws of this state, to the end that a uniform assessment of all real property in the county will be attained.*

*(2) To assist and instruct the local assessors in the preparation and proper use of land maps and record cards, in the property classification of real and personal property, and in the determination of proper standards of value.*

*(3) To keep the local assessors in the county advised of all changes in assessment laws and all instructions which the assessor receives from the commissioner of revenue relating to their duties.*

*(4) To have authority to require the attendance of groups of local assessors at sectional meetings called by the assessor for the purpose of giving them further assistance and instruction as to their duties.*

The statutory language in paragraph (2) implies that – through assistance and instruction by the county assessor – the local assessor may classify property. The language in this statute also holds the county assessor accountable for the uniformity of the assessment and the work of local assessors.

Several other statutes require county assessor involvement and accountability for assessments. For example:

- M.S. 273.064 describes the county assessor's examination and oversight responsibility over the work of local assessors. The language in this statute provides a responsibility on the county assessor's part to ensure there are no deficiencies in the assessment.
- As another means of indicating authority, M.S. 273.0645, subd. 2 dictates that the county assessor may file complaints against the action or inaction of local assessors.
- M.S. 273.065 requires the county assessor to complete the work of any local assessor that is not completed by the local assessor at a charge to the assessment district.

## **eCRVs, Homestead and Program Applications, and Exemptions**

Statute does not explicitly say who is responsible for processing eCRVs. Because processing and analyzing sales for a jurisdiction is a key element in appraising property, it is a reasonable conclusion that the local assessor is responsible for reviewing and processing sales at the direction of the county assessor. These actions must comply with the Department of Revenue's sales ratio instructions.

The county assessor is responsible for processing – and approving or denying – applications for homestead, special programs, exemptions, exclusions, and deferrals. The department's reasoning is as follows:

- While valuation and classification both involve local assessors through statutory guidance, classification comes before applying homesteads, special programs, exemptions, exclusions, or deferrals.
- Homestead applications are governed by M.S. 273.124, subd. 13, which requires a person to file a homestead application with the county assessor.
- Statutes governing applications for special programs, exemptions, exclusions, and deferrals generally reference providing applications to the assessor, but fall short of clarifying or granting full approval authority.
- When the law does not clearly define which assessor is responsible for processing or granting applications it must be interpreted to refer to the county assessor because:
  - The county assessor is accountable for the results – and uniformity – of the overall assessment, including any work done by local assessors whom they oversee.
  - The law does not specifically reference any local assessor duties after the determinations of valuation and classification.

The local assessor may securely collect exemption, exclusion, or deferral applications from property owners, but the county assessor is responsible for processing and approving or denying them. The statutes for these applications do not provide the local assessor with the authority to approve or deny them.

## **Conclusion**

Local assessors are required to view and appraise property, including new construction; this requires them to review and verify sales data to support uniform, accurate assessments. It is implied they are required to classify based on instruction and assistance from county assessors. They are required to enter that collected data as prescribed by the county assessor. They are also required to handle appeals within their jurisdiction when the county assessor delegates that responsibility.

County assessors are required to direct, train, and assist local assessors. They are ultimately responsible for final valuations and classifications, and to process and approve or deny applications for homesteads, special programs, exemptions, exclusions, and deferrals.

If you have any further questions, please contact our division at [proptax.questions@state.mn.us](mailto:proptax.questions@state.mn.us).

Sincerely,

## **Information & Education Section**

Property Tax Division

Phone: 651-556-6091



# Proposal for Assessing Services

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Presented to the City  
of Spring Lake Park



Spring Lake Park

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APRIL 15, 2024

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Erik Skogquist &  
Mary Wells

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April 15, 2024

City of Spring Lake Park  
1301 81<sup>st</sup> Ave NE  
Spring Lake Park, MN 55092

Honorable Mayor and City Council,

As experienced assessors that have lived and worked in the area for decades, we are excited to have the opportunity to respond to your Request for Proposals for City Assessor Services. Our group has not only the knowledge and experience to provide a high quality product, but we pride ourselves on building relationships in the community and being professional and approachable representatives of the city.

Here are just a few of the benefits of contracting with us as your City Assessors:

1. Professional, accurate and timely processing of all physical inspections, data updates and reporting required by the county and the state.
2. Full representation at all levels of Board of Appeal and Equalization meetings.
3. Caring and responsive communications with property owners – we answer all calls, emails and letters promptly and respectfully.
4. Our focus with property owners is on education and providing the right information. We know that many don't understand how the Minnesota assessing process works. Our experience is that they appreciate getting a full explanation, in terms they understand, and we do that well – in fact, that's our specialty!
5. Interfacing and working together with city departments to answer their questions, respond to requests, and communicate out to the public. For example: we will attend Town Hall or Neighborhood meetings whenever possible, to answer any property owners' questions that may arise. We will also provide printed and or electronic material for your city newsletter periodically.

Thank you for the opportunity to submit a proposal for your consideration and if selected we look forward to be a part of your community!

Best Regards,

Erik Skogquist &  
Mary Wells

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**A. The identity of each person who will be supplying services to the city and a description of his/her experience and the assessor licenses he/she holds.**



**Erik Skogquist** – Has worked as an assessor in multiple municipalities throughout Minnesota as both a staff and contract assessor since 2006. Erik has a breadth of experience with multiple property types and markets. He has worked in both rural and urban environments. As a lifelong resident of Anoka County and a current assessor for multiple cities in the county, he has a good understanding of the property types, unique geography, and systems that go into creating fair and equitable market values. Erik holds the Senior Accredited MN Assessor license (SAMA), License #3121.



**Mary Wells** – Has been a property assessor since 2012. She worked as a fulltime employee of the City of Coon Rapids until 2016 and then became an independent contractor. Mary has been a licensed MN Realtor since 2007 and that experience has been very valuable in the assessor role. Prior to real estate, Mary worked for many years at General Mills as a Marketing Research Project Manager. Mary is a lifelong Anoka County resident. She is very familiar with the City of Spring Lake Park as she lived in south Blaine for many years and her children attended the Spring Lake Park Schools through all grades. She was very active in parent volunteer committees over the years. Mary holds the Senior Accredited MN Assessor license (SAMA), License #3561.



**Chris Larson** – Has worked as an assessor in multiple municipalities throughout Minnesota since 2015. Currently providing services in several cities located in Anoka County for residential properties in both urban and rural areas as well as agricultural sites. Prior to the assessing career, Chris worked 23+ years for the City of Minneapolis in senior level facility and property management positions. Chris has lived in Anoka County since 1989. He is very familiar with the Spring Lake Park area as his children attended Spring Lake Park schools through all grades. Chris holds an Accredited MN Assessor license (AMA) License #4040.

**B. A brief history of the firm, including, but not limited to size, specialty areas, and a description of the firm's experience working with municipal clients.**

*Erik and Mary's paths came together in 2012 while both working as staff assessors in the City of Coon Rapids. During that time Erik worked part-time for the city while simultaneously holding assessing*

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*contracts in multiple smaller cities in southwest and central Minnesota. Mary began working part time with contract assessor Ken Tolzman in 2016. After leaving Coon Rapids, Mary worked for both Ken and Erik until she and Erik became partners holding multiple contracts in Anoka County beginning in 2018. At that time Chris Larson joined the group after working many years in facility and property management for the City of Minneapolis and then pursuing the dream of building his own home from the ground up.*

***Erik's Areas of Focus*** - Commercial, Industrial, Apartment, Residential, Agricultural and Tax Exempt. Building personal relationships and negotiating tax court petitions with attorneys, tax representatives and property owners.

***Mary's Areas of Focus*** – Residential, Agricultural, Tax Exempt, Smaller Apartment buildings. Strong emphasis on educating property owners about the assessing process, which is guided by state statutes and the Department of Revenue. Writes city specific assessor articles for newsletters, websites, and provides community outreach to educate property owners in contracted cities.

***Chris's Areas of Focus*** – Residential, Agricultural, Tax Exempt, Smaller Apartment buildings. Extensive knowledge of construction of buildings. Detail oriented and customer service focused.

**C. Name and telephone number of three client references.**

<i>Mark Statz</i>	<i>City Administrator Centerville, Anoka County MN</i>	<i>651-429-3232</i>
<i>Denise Webster</i>	<i>City Administrator Ham Lake, Anoka County MN</i>	<i>763-235-1680</i>
<i>Ginger Berg</i>	<i>City Clerk Bethel, Anoka County, MN</i>	<i>763-434-4366</i>

**D. A description of any conflicts or potential or perceived conflicts of interest that would arise from providing services to the City.**

*None of the proposed contractors own property or have business relations within the city. Mary and Chris have a close relative that owns a home in the city so Erik would always cover the assessing services for that property. Mary is a MN licensed Realtor and in accordance with MN assessor licensing rules, she does not assist real estate clients in cities where she is providing assessing services.*

**E. A detailed description of any and all fees, costs, expenses and other charges being proposed. The City is interested in either a fixed price contract or a contract based on the parcels assessed annually.**

*For the assessment year 2025, 2026 and 2027, the Municipality will pay the City Assessor as follows:*

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- a) *Ten and 25/100 Dollars (\$10.25) for each improved parcel of residential, seasonal recreational residential, and agricultural type property.*
  - b) *Four and 65/100 Dollars (\$4.65) for each unimproved parcel of residential, seasonal recreational residential, and agricultural type property.*
  - c) *Sixty two and 00/100 Dollars (\$62.00) for each improved and unimproved parcel of commercial, industrial and public utility type property.*
  - d) *Sixty two and 00/100 Dollars (\$62.00) for each improved and unimproved parcel of apartment or mobile/manufactured home park type property.*
  - e) *Four and 65/100 Dollars (\$4.65) for each improved and unimproved parcel of exempt type property.*

*The City Assessor will remit quarterly billings to the Municipality totaling twenty-five (25%) percent of the estimated annual bill, with the fourth payment making up the difference between the estimated and actual amount of parcels assessed. In consideration for said assessment services, the Municipality will pay the City Assessor quarterly payments. The first quarterly payment will be billed on March 1, 2025, the second on June 1, 2025, the third on September 1, 2025, and the fourth on December 1, 2025. A 1.65% monthly interest shall be charged after the billing date on the unpaid balances, if not paid within thirty (30) days of the billing date.*

*The above fees constitute the entire amount and there are no other fees that will be charged to the city.*

**F. Documentation of current insurance coverage and limits, including professional liability insurance.**

*See attached.*

**G. Any other information that would be helpful to the City to better understand the proposal or the firm.**

*See attached proposed draft contract.*

**AGREEMENT FOR ASSESSMENT SERVICES  
BETWEEN THE CITY OF SPRING LAKE PARK  
AND ERIK A. SKOGQUIST, SAMA AND MARY WELLS, SAMA  
IN THE CITY OF SPRING LAKE PARK, MN**

This Agreement made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the City of Spring Lake Park, 1301 81<sup>st</sup> Ave NE, Spring Lake Park, MN 55432, a municipal corporation under the laws of Minnesota, hereinafter referred to as the “Municipality”, and Erik Skogquist, Senior Accredited Minnesota Assessor #3121, 314 Monroe St, Anoka, MN 55303 and Mary Wells, Senior Accredited Minnesota Assessor #3561, 3405 Edmar Ln NE, East Bethel, MN 55092, hereinafter referred to as the “City Assessors”.

WITNESSETH:

WHEREAS, the City of Spring Lake Park, lying wholly within Anoka and Ramsey Counties, Minnesota is a city constituting a separate assessment district; and

WHEREAS, pursuant to Minnesota Statutes 273.05, the city assessor shall be appointed by the city council; and

WHEREAS, it is the wish of the Spring Lake Park to appoint Erik Skogquist and Mary Wells the Spring Lake Park City Assessors; and

WHEREAS, it is the wish of Erik Skogquist and Mary Wells to serve as the Spring Lake Park City Assessors and to cooperate with the Municipality to perform fair and equitable assessments of the real property within the Municipality for only the portion lying within Anoka County.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, it is agreed as follows:

1. The effective period of this Agreement will be from January 1, 2025 to December 31, 2027 unless earlier terminated as provided herein.
2. The City Assessors represents that they are residents of the State of Minnesota, possesses the knowledge and training in the field of property taxation necessary to perform the duties of a local assessor, and is duly licensed to perform such duties in compliance with Minnesota Statutes 270.48 and Minnesota Department of Revenue Standards.
3. All real property within the geographical boundaries of Municipality solely within Anoka County will be assessed by the City Assessors for taxation beginning with the 2025 assessment payable 2026.
4. The duties of the City Assessors will be carried out consistently and in accordance with the provisions of Minnesota Statutes 273.05, 273.064 and 273.08.
5. In consideration for said assessment services, the Municipality will pay the City Assessors quarterly payments (unless earlier terminated as herein provided) as follows:

- a) The first quarterly payment will be billed on March 1, 2025, the second on June 1, 2025, the third on September 1, 2025, and the fourth on December 1, 2025.
  - b) The parties understand that to accomplish the delivery of the assessments on or before February 1, 2025, all work specific to the generation of that assessment must be done prior to February 1, 2025 and performed by the prior City Assessor with only finalization of values and miscellaneous items to be completed by the new City Assessors between January 1, 2025 and the February 1, 2025; thereafter all work for the assessment year 2026 assessment must be done prior to February 1, 2026 by the new City Assessors, etc.
6. For the assessment year 2025 assessment, the Municipality will pay the City Assessors as follows:
- a) Ten and 25/100 Dollars (\$10.25) for each improved parcel of residential, seasonal recreational residential, and agricultural type property.
  - b) Four and 65/100 Dollars (\$4.65) for each unimproved parcel of residential, seasonal recreational residential, and agricultural type property.
  - c) Sixty two and 00/100 Dollars (\$62.00) for each improved and unimproved parcel of commercial, industrial and public utility type property.
  - d) Sixty two and 00/100 Dollars (\$62.00) for each improved and unimproved parcel of apartment or mobile/manufactured home park type property.
  - e) Four and 65/100 Dollars (\$4.65) for each improved and unimproved parcel of exempt type property.
7. The same procedure and rates will be followed in the frequency and computation of payments for assessment services for subsequent years.
8. The City Assessors will remit quarterly billings to the Municipality totaling twenty-five (25%) percent of the estimated annual bill, with the fourth payment making up the difference between the estimated and actual amount of parcels assessed. It is hereby agreed that a 1.65% monthly interest shall be charged after the billing date on the unpaid balances, if not paid within thirty (30) days of the billing date.
9. Notwithstanding Section 1 above, the City Assessors and/or Municipality have the right to terminate the Agreement by providing twelve months written notice prior to the beginning of assessment work for the tax year. Such notice to terminate must be sent by certified mail to the other party at the address set forth above. For example, to terminate effective as of the assessment year 2027 assessment, the party must provide written notice of termination to the other party no later than February 1, 2025. Provided further, that this agreement may be terminated at any time by the Municipality on charges by the Minnesota Commissioner of Revenue on neglect of duty on the part of the City Assessors.

10. The relationship between the parties is that of an independent contractor. Nothing contained in this Agreement is intended to or should be construed as creating the relationship of copartners, employee/employer, or joint ventures between the Municipality and the City Assessors. No tenure or any rights or benefits, including Workers' Compensation, Unemployment Insurance, medical care, sick leave, vacation leave, severance pay, PERA, or other benefits available to Municipality employees will accrue to the City Assessors or employees of the City Assessors performing services under this Agreement. The relationship between the parties is that of an Independent Contractor, the Municipality having no control as to the details of the work nor over the hours or time devoted to said task to be accomplished, said concern of the Municipality being limited only to the results of said work and not the means by which it is accomplished.
11. The City Assessors agree they will defend, indemnify, and hold harmless the Municipality, its officers and employees, against any and all liability, loss, costs, damages, and expenses which the Municipality, its officers or employees, may hereafter sustain, incur, or be required to pay arising out of the City Assessors' performance or failure to adequately perform his obligations pursuant to this Agreement.
12. All data collected, created, received, maintained, or disseminated for any purposes by activates of the City Assessors because of this Agreement is governed by the Minnesota Government Data Practiced Act, Minnesota Statutes Chapter 13, as amended, the Minnesota Rules implementing such act now in force or as adopted, as well as federal regulations on data privacy.
13. Pursuant to Minnesota Statutes 16B.06 subd. 4, the City Assessors agree that the Municipality, the State Auditor, the Minnesota Department of Revenue, or any of their duly authorized representatives at any time during normal business hours and as often as they may reasonably deem necessary will have access to and the right to examine, audit, excerpt, and transcribe any books, documents, papers, records, etc, which are pertinent to the accounting practices and procedures of the City Assessors and involve transactions relating to this Agreement.
14. During the performance of this Agreement, the City Assessors agree that no person will, on the grounds race, religion, disability, national origin, sex, marital status, familial status, age, sexual orientation, and gender identity be excluded from full employment rights in, participation in, be denied the benefits of, or be otherwise subjected to discrimination under any and all applicable federal and state laws against discrimination.
15. a) The City Assessors warrant and represent that they are currently licensed as assessors by the State of Minnesota. In the event said license is cancelled, revoked, suspended or expires during the term of the contract, the City Assessors agree to immediately inform the Municipality. The Municipality will pay only for serviced pursuant to such licensing requirements.  
  
b) The City Assessors will comply with all applicable federal and state statutes and regulations as well as local ordinances.



c) Failure to meet the requirements of Paragraphs a) and b) above may be cause for cancellation of this Agreement effective the date of receipt of notice of cancelation, notwithstanding the provisions of Sections 1 and 9 above.

16. Any reports, studies, photographs, negatives, or other documents prepared by the City Assessors in the performance of his obligations under this Agreement will be the exclusive property of the Municipality, and all such materials will be remitted to the Municipality by the City Assessors upon completion, termination, or cancellation of this Agreement upon the request of the Municipality. The City Assessors will not use, willingly allow, or cause to have such materials used for any purpose other than performance of the City Assessors' obligations under this Agreement without the prior written consent of the Municipality.

IN WITNESS THEROF, the Municipality and City Assessors have hereby executed this agreement this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

**CITY OF SPRING LAKE PARK**

By: \_\_\_\_\_

Title: \_\_\_\_\_

Dated: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Dated: \_\_\_\_\_

**CITY ASSESSORS**

By: \_\_\_\_\_

Title: Erik A. Skogquist, SAMA License #3121

Dated: \_\_\_\_\_

By: \_\_\_\_\_

Title: Mary Wells, SAMA License #3561

Dated: \_\_\_\_\_