

**RESOLUTION 2023-6**  
**ASSESSMENT SERVICES AGREEMENT**  
**(Watab Town and Benton County)**

THIS AGREEMENT is made effective this day, FEBRUARY 7, 2023, by and between the **TOWN OF WATAB**, a Minnesota unit of Local Government (hereinafter referred to as the "Town"), and the **COUNTY OF BENTON**, a political subdivision of the State of Minnesota (hereinafter referred to as the "County").

**RECITALS**

- A. The Town is entirely within the County and constitutes a separate assessment district.
- B. Minn. Stat. Sections 273.072 and 471.59 authorize and enable the County Assessor to perform certain assessments on behalf of the Town.
- C. The County is willing to cooperate with the Town by completing the assessments in a proper manner.
- D. The Town and the County desire to enter into an agreement to provide for the assessment of the property within the Town by the County Assessor.

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

- 1. **Assessments by County Assessor.** Pursuant to Minn. Stat. 273.072 and 471.59, all property that lies within the Town shall be assessed by the County Assessor, in accordance with the procedures and practices established and observed by the County, beginning with the assessment for the year 2024.
- 2. **Assessment Services.** The property assessment by the County shall be composed of the following assessment services:
  - a. Physically inspect and revalue real property as required by law.
  - b. Physically inspect and value all new construction, additions, and renovations.

- c. Conduct valuation reviews prior to the Board of Review.
  - d. Attend the Board of Review and, per Board request, make all necessary review appraisals.
  - e. Keep updated field card file containing: ownership, current values, property descriptions, classification and sales data.
  - f. Print, mail, and post valuation notices.
  - g. Respond to taxpayers regarding assessment or appraisal problems or inquiries.
  - h. Make divisions and combinations.
  - i. Administer the abatement process pursuant to Minn. Stat. § 375.192.
  - j. Make appraisals for, testify or negotiate all District Court or Tax Court filings.
  - k. Post values from appraisal cards to assessment rolls.
  - l. Adjust estimated market values on those properties not physically inspected as needed per sales analysis.
3. **Necessary Information, Records, Data, and Reports.** All information, records, data, and reports necessary to allow the County to carry out its responsibilities under this Agreement will be furnished to the County without charge by the Towns and the Town agrees to cooperate in good faith with the County in carrying out the work under this Agreement.
  4. **Work Space at the Town.** The Town agrees to furnish, without charge, work space, if needed, for an appraiser to perform such tasks as document review during the Town's normal business hours.
  5. **Mutual Indemnification and Insurance.** Each party shall be liable for its own acts to the extent provided by law and hereby agrees to indemnify, hold harmless and defend the other, its officers and employees against any and all liability, loss, costs, damages, expenses claims or actions, including attorney's fees which the other, its officers and employees may hereafter sustain, incur or be required to pay, arising out of or by reason of any act or omission of the party, its agents, servants or employees, in execution, performance, or failure to adequately perform its obligations pursuant to this agreement. Each party's liability shall be

limited by the provisions of Minnesota Statute, Chapter 466 (Tort Liability, Political Subdivisions) or other applicable law.

Each party shall maintain insurance coverage consistent with Minn. Stat. Ch. 466.

This section shall survive termination of this agreement.

6. **Employee or Contractor Classification.** It is hereby agreed that any and all employees or contractors of the County engaged in the performance of this Agreement shall be considered employees and/or contractors of the County only and not of the Town, and that any and all claims that may arise under the Worker's Compensation Act of the State of Minnesota and any and all claims made by any third parties as a consequence of any act or omission on the part of said County employees or contractors shall be the sole obligation and responsibility of the County.
7. **Assessment Agreement Term.** This Agreement shall commence on May 1, 2023, and shall terminate on April 30, 2028. Either party may initiate an extension of this Agreement for a term of five (5) years by giving the other party written notice no less than 120 days prior to the termination of this Agreement. Unless the party who receives said notice to extend gives written notice to the other party of its desire not to extend this Agreement at least 60 days prior to the termination of this Agreement, this Agreement shall extend automatically on April 30, 2028 for an additional five (5) years as per the written notice given.
8. **Compensation.** In consideration of the assessment services, the Town agrees to pay the County a fee of \$9.50 per parcel within the physical limits of the Town for assessment year 2024, the sum of \$10.50 per parcel within the physical limits of the Town for assessment years 2025 and 2026 and \$11.50 per parcel within the physical limits of the Town for assessment years 2027 and 2028. The number of parcels shall be determined as of January 1<sup>st</sup> of the assessment year being done. Compensation shall be paid in two (2) half payments or as agreed by the parties.
9. **Compliance.** Participating Parties shall comply with all applicable federal, state and local statutes, regulations, rules and ordinances in force or hereafter enacted.
10. **Notices.** Any notice which may be given or made by a party hereto under the terms of this Agreement shall be in writing and shall be sent by U.S. Mail or personally delivered to the other party addressed as follows:

To the Town of Watab:          Kathy Sauer, Town Clerk  
660 75<sup>th</sup> St. NW

Sauk Rapids, MN 56379

To Benton County: Brian Folden, Benton County Assessor  
531 Dewey Street  
P.O. Box 129  
Foley, MN 56329

11. **Remote Access.** The Town will be allowed at no cost to retain one citrix remote access to the County's 400 system or Beacon on Benton County website to be used exclusively for Town business. It will not be made accessible to the general public.
12. **Records—Availability and Access.** To the extent required by Minnesota Statutes Section 16C.05, Subd. 5 (as may be amended), the Parties agree that any Party, the State Auditor, the Legislative Auditor or any of their duly authorized representatives, at any time during normal business hours, and as often as they may reasonably deem necessary, shall 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 other Parties and involve transactions relating to this Agreement. Such materials shall be maintained and such access and rights shall be in force and effect during the period of the Agreement and for seven (7) years after its termination or cancellation.
13. **Data Privacy.** Each Party, its employees, agents, owners, partners, and subcontractors agree to abide by the provisions of the Minnesota Government Data Practices Act, Minnesota Statutes, Chapter 13 and implementing regulations, if applicable, and all other applicable state and federal laws, rules, regulations and orders relating to data privacy or confidentiality, and as any of the same may be amended. Data Privacy
14. **Severability.** The provisions of this Agreement shall be deemed severable. If any part of this Agreement is rendered void, invalid, or unenforceable, such rendering shall not affect the validity and enforceability of the remainder of this Agreement unless the part or parts that are void, invalid or otherwise unenforceable shall substantially impair the value of the entire Agreement with respect to either party, in which event either party may end this Agreement by written notice.
15. **Entire Agreement.** It is understood and agreed that the entire agreement of the parties is contained herein and that this Agreement supersedes all oral agreements and negotiations between the parties relating to the subject matter hereof as well as any previous agreements presently in effect between the parties relating to the subject matter hereof. Any material alterations, variations, modifications, or

waivers of provisions of this Agreement shall be valid only when they have been reduced to writing as an amendment and signed by the parties.

TOWN OF WATAB

Date: \_\_\_\_\_, 2023.

\_\_\_\_\_  
Chairperson

Date: \_\_\_\_\_, 2023.

\_\_\_\_\_  
Town-Clerk

BENTON COUNTY

Date: \_\_\_\_\_, 2023.

\_\_\_\_\_  
Chairman

Date: \_\_\_\_\_, 2023.

\_\_\_\_\_  
County Administrator

Date: \_\_\_\_\_, 2023.

\_\_\_\_\_  
County Assessor