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FEBRUARY 7, 2024

Volume 5 • Issue 3

Preparation for the Dairy Cow **Quadricentennial**

Celebrating the 400th Anniversary of the Dairy Cow Arriving to the Plymouth Colony



Every school year hundreds of FFA members across the state of Minnesota review the U of M's 4-H knowledge manual "All About Dairy" to prepare for a knowledge test about the dairy industry as

part of their Dairy Evaluation Career Development Event. One fact they need to know is that the dairy cow first came to Plymouth Colony in 1624. Thus a celebration is needed to commemorate the fact that 2024 is the 400th anniversary of the dairy cow coming to Plymouth.

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Announcements

• The United Methodist Church of Dodge Center at 20 First Street NE offers a dine in and carry out meal from 5:00-6:00pm the third Wednesday of each month.

Do you have an announcement? Email:

hometown messenger@gmail.com

Dodge Center Community Bonfire



The Praise Fellowship Church sponsored a community bonfire on Saturday evening January 27th. It was held at the old Dodgers Football field. The Dodge Center Fire Department was on hand to watch the fire. It took a little work to get the wood started with the damp weather lately. There were a good number of people who showed up to enjoy the evening.

There was free chili, cookies, hot chocolate and coffee for all who showed up. (additional pictures on page 3)

Dodge County December Commissioners Meeting

The Dodge County Commissioners met in regular session December 12, 2023, in the Commissioner's Room at the Dodge County Government Services Building, Mantorville, MN, at 5:00 p.m.. Also present: Jim Elmquist Paul Kiltinen Commissioner Peterson reported that the Casey's

item 1.3 on the Consent Agenda (request to approve 2024 Tobacco Retailer License) is being pulled from that item. The State of Minnesota has indicated a violation for Casey's West Concord.

Ms. Hager reported that effective January

Tobacco License request that is included in 1, 2024, Minnesota Law requires that employers provide all employees working more than 80 hours in a calendar year with one hour of Earned Sick and Safe Time (ESST) for every 30 hours worked up to a maximum of 48 hours in a year.

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(continued from page 1)

The county's current PTO policy meets this standard for all employees except seasonal/temporary employees, part-time employees working less than 14 hours a week and volunteer veterans services drivers. The proposed policy, which was included in the Board packet, addresses the new requirement to provide those not currently covered under the PTO policy with an ESST accrual. Motion by Tjosaas seconded by Kenworthy to approve Earned Sick and Safe Time Policy accrual as recommended. It was noted the ESST Policy will only apply to employees not currently covered under the county's PTO policy with an ESST accrual and will include seasonal/temporary employees, part-time employees working less than 14 hours a week and volunteer veterans services drivers.

Commissioner Allen wasn't supportive of item D.1, the Environmental Technician band and grade item. It was his opinion that the individual in this position was hired to be a receptionist and was sent to get her septic license for inspections. Mr. Allen stated he didn't think we needed three people in this department to do inspections and wasn't aware that the employee was being trained or that the position was being re-evaluated. The Employee Relations Director commented she thinks the employee was hired to do more than just receptionist work. Lauren Cornelius was present and reminded the Board that she did bring in front of them a reorganization plan for her department, and in that reorganization plan she took the Environmental Technician position and put it under both zoning and septic and they did make adjustments so Ms. Johnson would be able to do field work. Also noted was that the position itself has changed a lot in what this individual does. Ms. Cornelius confirmed that the Environmental Technician can do inspections, but also noted that there were three people that could do inspections when she came on board here in Dodge County. Mark Gamm, Melissa DeVetter and Elizabeth Harbaugh all did inspections when Ms. Cornelius was hired. The Environmental Services Director informed the Board that as she shifted into doing Mark Gamm's position, she was doing different things than Mr. Gamm was doing so inspections wasn't something that she could have taken on in addition. Ms. Cornelius informed the Board she does more zoning oversight than Mark Gamm used to do so it's helpful to have three people that can do those inspections. The Zoning Administrator pointed out this is a minor task that the Environmental Technician does for her field work and reported zoning is its own little complex entity to take care of. Catherine Grondin, as the Zoning Administrator, deals with a lot of high-level zoning issues. She deals with the violators, citations, IUP's, CUP's, zoning amendments, ordinances, density, flood plain, and all of these bigger level topics that are being talked more and more about at a State

level, not just at the county level. So having someone in the office that can help with the zoning permit inspections allows Ms. Grondin to focus on those bigger level topics. Having this position trained to do inspections also allows them to turn the permit paperwork around faster. Ms. Cornelius noted that while they do have other people in the office, these individuals have also taken on more tasks themselves, so it's necessary to have someone else in the office that is available to do these inspections.

Motion by Kenworthy seconded by Tjosaas to approve the following personnel actions: A. Sheriff's Office A.1 Domanic Merkel -Deputy Sheriff Request authorization to employ at C41 step 3 \$32.43 to fill approved vacancy. Effective Date: 01/08/24 B. Environmental Services B.1 Ken Paulson -Solid Waste Facility Manager Recommend step increase from C41 step 4 \$35.60 to C41 step 3 \$36.66. Effective Date: 12/14/23 B.2 Lauren Cornelius - Environmental Services Director Recommend step increase from D63 step 8 \$51.84 to D63 step 7 \$53.39. Effective Date: 12/01/23 C. Highway Department C.1 Ashley Larson - Administrative Assistant Recommend step increase from B23 step 2 \$26.96 to B23 step 1 \$27.77. Effective Date: 12/31/23 D. Annual Band and Grade Reviews D.1 Request approval of updated job descriptions and recommended changes in Band and Grade assignment. Band and Grade review completed by Tessia Melvin with DDA. To From Environmental Technician B24 B31 Effective Date: 12/1/23 Motion Adopted [4 to 1]

Melissa DeVetter, Project Manager & Guy Kohlnhofer, County Engineer Draft Agreement between the Minnesota Historical Society and Dodge County for Wasioja Seminary Ms. DeVetter informed the Board that in Minnesota Laws of 2023, Chapter 72, Article 2, Section 11, the Minnesota Historical Society (MHS) received \$2.1 million dollars for a grant to Dodge County to predesign, design, construct the stabilization of the Wasioja Seminary Ruins, and to construct a catwalk through the ruins and to construct a fence surrounding the ruins. The funds are a one-time appropriation through the General Fund and do not require a match from Dodge County. The MHS has provided a draft grant agreement as well as the required Declaration of Restrictions of the Seminary property that is required to be recorded prior to commencement of the project. These documents were also forwarded to the County Attorney for review. The document has been reviewed and revisions to the draft agreement proposed by Dodge County staff, in consultation with the project's architect from McDonald & Mack, were included in the Board packet. The proposed changes were reviewed in a joint meeting between the county and MHS at 1:30 on December 6th, 2023. Due to the significant delay in receiving this contract, Dodge County staff is asking that the County Board authorize appropriate county staff to sign the contract upon receipt of the final contract from MHS. All final language will again be reviewed by staff, the architect and the County Attorney prior to signature. In addition, Ms. DeVetter is requesting that the Board authorize the recording of the Declaration of Restrictions as required. Mr. Kohlnhofer reported that he is making the strict stipulation that the project does not exceed the grant amount of \$2.1 million, with the exception of his and Ms. DeVetter's time. The County Engineer stated that there is no guarantee that the cost of the project will not be over the \$2.1 million, but they are really sticking to their plan of not exceeding the grant amount. Commissioner Allen wanted to know what happens if the project goes over the \$2.1 million, do we stop the project and wait? Mr. Allen also wanted to know if the Board is going to get stuck with contributing money to finish the project. The County Engineer reported it's just like any other highway grant that they've done, there is always the possibility that it could go over, and there's no guarantee that it won't. But when they are going through the process, if they get to a point where they do the design for the permanent stabilization and discover that the project may exceed the grant, they will pare down the scope of the job to the point that they have a comfortable buffer that will allow them to do the project and remain within amount of the grant. Mr. Kohlnhofer reported they have the ability to make adjustments up until they sign the paperwork to do the final stabilization. Motion by Tjosaas seconded by Kenworthy to approve and authorize the County Administrator to sign the Agreement between the Minnesota Historical Society and Dodge County for the Wasioja Seminary stabilization project upon receipt of the final contract from MHS as requested. Also included in the motion was authorization for the recording of the Declaration of Restrictions as required. Motion Adopted [Unanimous]

Ms. Grondin informed the following Board of Adjustment members' terms expire on December 31st, 2023: Samuel McGee The vacancy was advertised on the Dodge County website with a closing date of 4:30 p.m. on November 22nd, 2023. An extension of the advertisement was made to December 1st, 2023 as there were no applications submitted by the closing date of November 22nd, 2023. Under zoning ordinance provisions, members of the Board of Adjustment are eligible for reappointment. Mr. McGee has submitted an application to be reappointed to the Board of Adjustment. There were no other applicants as of the extended closing date of December 1st, 2023. Motion by Toquam seconded by Allen to reappoint Samuel McGee to the Dodge County Board of Adjustment for the January 1st, 2024 to December 31st, 2026 term as requested. Commissioner Peterson asked that Ms. Grondin let Mr. McGee know the Board appreciates his services and his willingness to serve on this committee. Motion Adopted [Unanimous]

The Zoning Administrator met with the Board to discuss Planning Commission member appointments. The following Planning Commission member's term expires on December 31st, 2023: Richard Wolf (Claremont/Ellington) Greg Klevos (Wasioja/Concord) Beth Davis (At Large) The vacancies were advertised on the Dodge County website with a closing date of 4:30 p.m. on November 22nd, 2023. Under zoning ordinance provisions, members of the Planning Commission are eligible for reappointment. Mr. Klevos, and Mrs. Davis have submitted their applications to be reappointed as representatives of their given townships on the Planning Commission. Mr. Erler has applied to be appointed as a representative for Claremont/Ellington townships for the Planning Commission. There were no other applicants as of the closing date. It was clarified that Grant Erler Jr. was the individual that applied to be on this Board. Motion by Kenworthy seconded by Tjosaas to reappoint Greg Klevos, and Beth Davis and appoint Grant Erler to the Dodge County Planning Commission for the January 1st, 2024 to December 31st, 2026 term. Motion Adopted [Unanimous]

Ms. Cornelius informed the Board that we only need to pay Minnesota Solid Waste Management Tax on the "Market Price" of waste disposal services. The Market Price is the "lowest price available in the area". Our disposal costs are higher than the Market Price so, to lower our tax rate, we need to pass a resolution that identifies the Market Price; then submit it to the state for approval. The current 2023 Market Price is \$78.80/ton. Environmental Services is recommending the Board vote in favor of the proposed resolution that sets the 2024 Market Price for Solid Waste Management Tax at \$78.80/ton. Commissioner Allen offered the following resolution (#2023-48), seconded by Commissioner Toquam: WHEREAS the Minnesota Solid Waste Management Tax requires political subdivisions to identify by resolution a Market Price if the political subdivision: Subsidizes the cost of service at a facility; or Directly bills on a property tax statement for organized collection of mixed municipal solid waste. WHEREAS the political subdivision will be liable to pay solid waste management tax based only on the Market Price amount identified through the resolution. WHEREAS the Market Price is defined in Minnesota statute as the "lowest price available in the area" considering disposal and transportation costs. WHEREAS Dodge County's research has identified the Steele County Landfill as the lowest disposal price available in the area at a rate of \$74.00 per ton. THEREFORE, BE IT RESOLVED; that County of Dodge, considering transportation costs, declares a 2024 Market Price of \$78.80 per ton. Resolution Adopted [Unanimous]

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Dodge Center Community Bonfire







December Dodge County Commissioners Meeting

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Mr. Elmquist discussed with the Board a proposed amendment for the MNPrairie Joint Powers Board Agreement. On November 21, 2023, the Minnesota Prairie County Alliance Joint Powers Board approved the First Amendment to the MNPrairie Joint Powers Board Agreement by a super majority that would: 1. Revise the current member-county cost-share formula to incorporate the following factors and weights: 40% population, 40% net tax capacity, 10% poverty & 10% equal share, utilizing a 3-year rolling average; and, 2. Implement the member-county cost-share formula revision in its entirety, effective January 1, 2025; and, 3. Add a provision to restrict the review of the member-county cost-share formula by creating an option for review exclusively in the year immediately following each decennial census. Per Section 16 of the Joint Powers Agreement, in addition to approval by a super majority of the Joint Powers Board in accordance with section 4.5, amendments to this Agreement must be approved by twothirds of the County Boards of the Member Counties. Motion by Tjosaas seconded by Kenworthy to adopt the First Amendment to the Minnesota Prairie (MNPrairie) County Alliance Joint Powers Agreement as written and authorize the Chair to sign the proposed amendment. Motion Adopted [Unanimous]

Mr. Elmquist reported that as determined at a previous meeting, the County Board is now presented with a resolution with a 3.5% increase to each elected position in the county. The recommendation is also for the per diem rate to stay the same as 2023, \$80.00 per meeting. Commissioner Allen offered the following resolution (#2023-49), seconded by Commissioner Kenworthy: WHEREAS, the Dodge County Board of Commissioners are responsible for setting the salaries of elected officials in the county including the County Board, County Board Chair, County Sheriff, and the County Attorney; and WHEREAS, the Dodge County Board received requests

from their elected officials and reviewed work responsibilities and salary information from other counties; and WHEREAS, the Dodge County Board of Commissioners appreciates the work performed by its elected department heads in Dodge County; and WHEREAS, the board also sets a per diem rate annually for all elected officials; NOW THEREFORE BE IT RESOLVED, that the salaries and per diem rate of elected officials in Dodge County for 2024 are set as follows: County Board County \$26,116, Board Chair \$26,516, County Attorney \$60,882, County Sheriff \$119,295, Per Diem: \$80.00. Resolution Adopted [Unanimous]

Mr. Kenworthy reported this is a request to accept the donation of baby quilts, booties, and hats from Dodge Center Dorcas Society, Dodge Center, MN. Commissioner Kenworthy offered the following resolution (#2023-50), seconded by Commissioner Tjosaas: WHEREAS, the Dodge County Public Health Department has received donations from Dodge Center Dorcas Society; and WHEREAS, the Dodge County Public Health Department wishes to accept this donation and utilize it for the purpose of distributing to family home visiting clients; and WHEREAS, pursuant to Minnesota Statute 465.03, the county shall by resolution of the governing body adopted by a two-thirds majority of its members accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. NOW THEREFORE BE IT RE-SOLVED, that the Dodge County Board of Commissioners hereby accepts the following donation to be used for the Public Health Programs: Dodge Center Dorcas Society, Dodge Center, MN Crochet baby quilts - 10 \$470.00 \$400.00 Crochet baby booties - 2 Crochet hat - 5 Resolution Adopted [Unanimous] Commissioner Tjosaas briefly discussed the following Public Health updates: 1. MRC funding award for building capacity: Public Health will be receiving \$27,000 to be used by 6/30/2025. This funding will be used to build capacity amongst the MRC volunteers as well as increase membership. 2. Tobacco Licensing: They learned that neither the state law nor local ordinance list provisions if a background check identifies concerns. This will be something to discuss further in 2024 prior to licensing for 2025. 3. SCHSAC met on 12/6/2023 to discuss and vote on the new FPHR funding formula. Motion No Vote

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Ms. Toquam reported that the Field of Flags group has expressed interest in supporting the Sheriff's Office Peer Support Program and wanted to make a donation to support their efforts. Dodge County Board of Commissioners hereby accept the following donation to be used for the Peer Support Program. Field of Flags - \$200.00 Resolution Adopted An anonymous donor donated \$100 to the Dodge County Sheriff's Office for equipment the Office may need.

Mr. Elmquist reported that the public hearing tonight was for the possible adoption of a final budget for 2024 which represents a 5.0% increase over 2023 and a total levy of \$17,334,555. The total budget represented at this meeting is \$39,410,986.

Mr. Elmquist is now asking for formal approval of the 2024 budget by the Board. The County Administrator reported that there have been no adjustments made to the budget since the last meeting. Dodge County Board of Commissioners approved the following 2024 budget totaling \$39,410,986.

Mr. Allen reported the Transfer Station has allotted \$140,000 in capital to replace 2006 Mack. Included in the Board packet were three quotes. They recommended the Western Star as this truck and the current truck will have multiple drivers, they felt it would be best to become acclimated with one style of truck. Environmental Services will then sell the Mack tractor and peerless trailer outright. Motion by Allen seconded by Toquam to approve and authorize Environmental Services to purchase a 2025 Western Star (49X) at a cost of approximately \$180,612.00. Motion Adopted [Unanimous]

The Dodge County Commissioners met in regular session December 26, 2023, in the County Board Room at the Dodge County Government Services Building, Mantorville, MN, at 5:00 p.m. Also present: Jim Elmquist Becky Lubahn Paul Kiltinen

The Board will be asked to approve the 2024 Fee Schedule at their statutory meeting in January. Ms. Cornelius informed the Board the Dodge County Transfer Station was awarded

\$2.1 million for a new Transfer Station Building. However, in order for the money to be released to the County they must provide the State with the total cost of the project; design, bid and construction. In addition, if the project cost exceeds the bond amount, a resolution is needed from the County Board stating that the County will cover all costs of the proposed project that exceed \$2.1 million. The Environmental Services Director proposed constructing either a 70'X100' building or a 80'X100' building. It was Ms. Cornelius' recommendation to plan for the future and build a 80'X100' building. The Environmental Services Director discussed the future needs of the Transfer Station, the limited space for building at their current location, and the desire to build a facility that would allow for growth as the county continues to grow. Commissioner Kenworthy supported building a 80'x100' facility. Short Elliott Hendrickson Inc. (SEH) professional judgment and experience has provided Dodge County with preliminary plans and cost for the proposed 80'x100' Transfer Station; is \$2,535,816,00

Ms. Kramer informed the Board that in an effort to clean up the mobile home tax files, two lists of delinquent mobile home tax have been compiled for abatement consideration. These mobile homes fall into two categories, moved/destroyed or old mobile home where there is a newer mobile home on file now with a different owner. In both of these cases, it is nearly impossible to collect this property tax. In total Ms. Kramer is asking to abate a combined total of \$23,899.60 in tax, penalty, and interest. This represents 17.7% of the total outstanding mobile home tax owed.

2024 Truth in Taxation Budget Hearing

Paul Burandt, who lives in Prescott, Wisconsin but owns property in Ashland and Canisteo Townships was present to discuss concerns regarding the percentage of increase on ag land. Mr. Burandt's proposed taxes from 2023 to 2024 represent a 30% increase on his ag land. Mr. Burandt doesn't own any buildings in Dodge County or have any kids in any of the school districts so he has no way to vote one way or the other and that's why he was at the public hearing. Mr. Burandt stated what the Board needs to remember is that farmers pay their taxes with grain prices. Mr. Burandt was trying to understand how residential property taxes were going down while ag property taxes were going up, some significantly. Director of Land Records Ryan DeCook was present and informed the Burandt that we did see a 30% increase in valuations across the board. There is some offset with this for homesteaded tax payers, it's called a tier limit and it won't apply to Mr. Burandt's property because he's an out-ofstate investor. In 2025 legislation is increasing the tier 1 tax rate from \$2.1 million to \$3.4 million, which is going to be a significant step up for homesteaded properties in Dodge County, however this increase won't offset that increase for out-of-state investors. Mr. DeCook reported that the last two land sales that they have had in Dodge County have been auctions and that investors purchased this land which does drive up values and drives up taxes for local people, so that's why they are trying to make that offset. Mr. DeCook noted this is a year late, so they did see 100% increases for people that reached their tier limit this year. Next year we could see 100% decrease on those same properties. This is because that tier 1 limit is going to increase significantly. The Director of Land Records stated that we can't decide what Legislation does or how they apply these tier limits. The reason they brought up the 5-year tax changes is that 5 years ago Dodge County saw residential prices going wild, with 20-25% increases and taxes increasing significantly. At that time ag land wasn't adjusted, and in some cases, ag tillable land decreased. Mr. DeCook reported that when Lisa Kramer rounded out a couple of different categories of land, agricultural property and residential non-homestead, ag land increased over a 5year period by 2.8% while residential nonhomestead increased over that same 5 year period by 4.94%. Ryan DeCook informed those present that he looked back at a few properties county wide and looked specifically at tillable acreage to see how much it

went up per acre. Mr. DeCook stated what really matters is the dollars per acre, because that's what determines rent, and what you really look when you're trying figure income into land. It was reported that tillable land went up about \$6 an acre in taxes in the last 5 years. The Director of Land Records reported that we saw this huge jump last year, but it's easy to forget pretty quick about values going down a couple of years. Mr. De-Cook commented if we are patient and look at balance, the large increase next year will balance out in the future with more regular adjustments. Mr. Burandt wanted to know if there was an ability to use Green Acres, he had that on his farm in Woodbury. This allows land owners to protect their property until they sell it, and then they would pay a steep back tax rate once the property was sold. The Director of Land Records reported that the way the Green Acres works is that the State of Minnesota does a calculation per county, and we have to be at an average value per tillable acre that they determined was market. The 2024 assessment is about \$11,500 per acre so we have to average price at \$11,500 per tillable acre in Dodge County in order to meet their requirement. This works good for Woodbury or properties surrounding Rochester when you see \$50,000 per acre sales. Ryan DeCook explained that there is an offset there when you have a high value at \$50,000 and tillable acres at \$11,500, there would be a difference in tax. Mr. De-Cook noted our assessment is starting to push \$11,500 for the average price per acre for tillable, so we can apply Green Acres, but it's not going to give anyone a benefit.

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Mr. Burandt wanted to know if there's any consideration when they look at the farm economy, regarding prices and drought conditions. Commissioner Peterson stated we don't like increasing the taxes because land ownership has no correlation to your ability to pay. Mr. Peterson pointed out there may be senior citizens that live in a house in town who have limited income, and that the amount of increase in the Social Security income they receive from year to year is de minimis, no matter what the value of their property increased.

Their taxes may have increased a whole lot, but it's unlikely that their Social Security income would have increased significantly, so the Board is very cognizant of this. Commissioner Peterson reported they try to hold down the increases and they understand that it has no correlation to the ability to pay, but that's what our Legislators have burdened us with, and this is the only way we can tax to pay for services the community wants is through land ownership. Mr. Peterson stated they understand the plight of farmers and have a couple of farmers on the Board that are very familiar with that. The Board tries to hold down the taxes as best they can, but these are the parameters that they have to work with to hold

these prices down as much as they can. Commissioner Peterson pointed out that when the sale of agricultural land has gone at high prices, that correlates to all land owners in the county. At one time almost 60% of the county's value was residential and a little over 40% agriculture. Because of the land prices and sales that have happened over the last few years, our county's value is almost 60% agriculture and a little over 40% residential. There's been quite a bit of difference in growth. Paul Burandt stated it's outside people that are influencing the value. Commissioner Peterson clarified that the largest land sales that we've had in Dodge County were farmers in this county that purchased land near them, at a very high price. Mr. Peterson stated absentee people do affect land sales, but the highest ones that we've had sell here in the last two years were to farmers within this county. Commissioner Peterson reported Dodge County land owners were competing with others that lived outside the county on land sales, but they are still paying a higher price for land in Dodge County than outside investors. Nancy Peterson wanted to know if you are a rural residential area like Wasioja if you get the same tax as the rural area. Finance Director Lisa Kramer reported that everybody in the same unique taxing area has the exact same tax rate applied to their tax capacity. If you live in the same county, the same township, have the same school district, every property within that area has those things in common has the same tax rate. So, for our purposes, all of us that live in Dodge County have the same county tax rate applied to our parcel regardless of what kind of property it is, on the proposal the tax rate is 36.778. The only thing that would make that different in one place

vs another is that there is something called the disparity reduction aid which very few of our townships qualify for anymore because they have to have an aggregate tax rate of over 100 with the three things combined. A lot of our townships have adjusted levies for years so very few have a combined rate over 100. That's the only thing that would make a rate different from one parcel to another as long as they are in the same area. Rodney Marquardt who lives in Mantorville Township and has three parcels of land in Mantorville Township wanted to address why one of his properties went up 10%, one went up 34%, and the other went up 102%, when they are all joined. Mr. Marquardt questioned the disparity and stated he can understand an increase, but it's really hard to swallow a 102% increase. Ryan DeCook reported that agriculture homestead land in 2022 qualified for the first \$1,800,000 to have a reduced rate of .5%, and that got increased to \$2,100,000 for 2023. But values jumped significantly so we saw values increase about 30% for tillable ground and that increased roughly 10%, that was a small adjustment. Mr. DeCook reported Mr. Marquardt's properties would be linked together for calculation, and once he hit that value, his taxes jumped from a half a rate to a full percent, so that's a 100% increase in tax rate calculation once you achieve that valuation. Ryan DeCook stated it would be easier if he had all of Mr. Marquardt's numbers laid out and his linkage so he could show him. The Director of Land Records said he'd be happy to show Mr. Marquardt that information tomorrow if he wanted to stop by. Mr. DeCook indicated he could show him what it looked like last year and what it looks like now. The Director of Land Records noted the good news on this is

that in 2025 that tier limit gets expanded significantly and jumps up to \$3.4 million. So, the parcel Mr. Marquardt saw the significant increase in this year, he will see a significant decrease on next year. Mr. DeCook stated they can show Mr. Marquardt that information as well. Mr. Marquardt wanted to know if this was already in writing and legislated. Mr. DeCook reported that this was approved in the spring, but like everything, legislation is a little delayed but won't change back. Commissioner Peterson wanted to know how many different tax categories there are. Ms. Kramer stated there are around 80 different tax classifications. What has is basically residential homestead, residential non-homestead, ag homestead, ag non homestead, commercial/industrial, a small bit of seasonal/recreational with the golf courses, personal property and apartments. Dale Brannan from Canisteo Township expressed concern with the value on his property. The value of his parcel went up 42 1/2% this year, not in taxes, but in value. Mr. Brannan wanted to know if everyone's agricultural land in Dodge County went up 42%. Mr. DeCook commented that not everyone's agricultural land went up by that percentage. With every increase that is applied, there's a variation of it. Higher quality soils did go up more than lower quality soils, and there's market evidence of that, so that's why they applied the adjustment that way. Mr. Brannan reported that he knows of land within 3 miles of his home farm that the value didn't go up. Mr. Marquardt questioned how the value of his farm could go up 42.5% in one year when the other property values around him didn't.

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Here's Where To Buy Your Minnesota Country Salute CD Buy the FINAL Minnesota Country Salute CD

Once again the net proceeds from this years Minnesota Country Salute CD will go to the Minnesota Military Family Foundation and Minnesota Wheels of Honor. Starting Veteran's Day you'll be able buy your copy at any one of these locations and make sure the service men and women and first responders of Minnesota have the support they need.

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About the Minnesota Country Salute CD Project:

A decade ago while sitting on his porch, Neil Freeman came up with the idea of tying together two groups that BOB FM supports. The Homegrown artists of Minnesota and the military member support organizations. By creating a compilation CD to sell across Minnesota, he nailed it. With the help of many sponsors and listeners who went out an purchased these CDs over the years, BOB FM has donated over \$235,000 to the Minnesota Military Family Foundation, Minnesota Wheels of Honor, and Tribute to the Troops.

If you or your business would like to help further this mission, or help distribute the CD, please contact Neil Freeman, neil@mybobcountry.com.





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The Director of Land Records stated they would have to do a comparison of what the soil qualities were. Mr. DeCook stated he doesn't know the specifics of the two parcels that Mr. Brannan was comparing. Commissioner Peterson clarified that Mr. DeCook can't answer that question off the top of his head, but informed Mr. Brannan that he could go into the Land Records office any time and talk to an Assessor to help him understand how the value of his property was determined.

Mr. Brannan's statement to the County Board was that if the value of the land raised equally, the taxes would remain the same. Dale Brannan informed the Board that his

mother's taxes went up 30% in one year. Mr. Brannan stated if other people's taxes didn't go up 30%, he felt we have an issue. Mr. Peterson reminded Mr. Brannan that there are three entities that are taxing that property. Mr. Brannan commented when you have 80 acres and the value goes up \$260,000 in one year, that's an issue. Commissioner Peterson stated they know this is an issue, but the county has seen this huge increase in ag land and that affects all farm values. Mr. Brannan reiterated that he feels there's an issue here because not everyone's values went up. Mr. Peterson suggested that Mr. Brannan visit with the Asses-

sor to discuss why the value on his property went up, they can't answer that question tonight without knowing the particulars of the properties he's referring to. Commissioner Peterson stated every property is different, so every property is treated according to what they have. Mr. Peterson indicated that a property should be valued according to its specific location and features, not your neighbors location or features.

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FARMLAND AUCTION 196.38 ± ACRES IN HOWARD COUNTY, IA

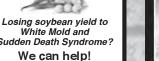
WEDNESDAY, FEBRUARY 28, 2024 | 10:00 AM Howard County Fairgrounds | 220 7th Street W | Cresco, Iowa 52136

1 Stop Realty and Peoples Company are pleased to be representing the Dietz Family in the sale of 196.38± acres of high quality central Howard County, owa farmland. Owned by the Dietz Family for several decades, this is the first time it's been offered for sale to the public.

- 189,60 NHEL FSA tillable acres, which includes 180.20 acres of current farmland acres carrying a CSR2 value of 83.7.
- Primary soil types include Clyde silty clay loam, Schley silt loam, Floyd loam, and Oran loam.
- The farm has been deemed prior converted with substantial 5", 12", and

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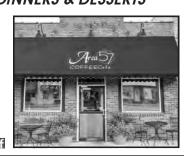
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Preparation for the Dairy Cow Quadricentennial

(continued from page 1)

Come join the Triton FFA Chapter, Triton FFA Alumni Chapter and the Dodge County FFA Chapters of Blooming Prairie, Byron, Hayfield, Kasson-Mantorville, Kenyon-Wanamingo, Pine Island and Stewartville as we host a dairy show open to all Minnesota FFA member grades 7 through graduate level on June 6 and 7th, 2024 at the Dodge County Fairgrounds in Kasson, Minn. The event will start on June 6th with stalling and health checks of animals in the morning, followed by a fitting and showmanship contest in the afternoon. Evening events include an open to the public Burger Bash meal, an awards ceremony for the day's events and recognition of our sponsors after the meal. Friday June 7th will be the Holstein and All Other Breeds shows, Supreme Drive, and the release of animals upon completion of the show. Registration for the show will be open January 1, 2024 and close May 1, 2024. Utilize our show website https://tinyurl.com/Dodgecountydairyshow to complete registration.

Show Manager Cadence Spearman is organizing the show, developing the registration website and managing the events along with other duties as part of her senior project to graduate from Triton High School. All Triton graduates are required to do a project that gives them practical experience in a career field that they are interested in pursuing after high school. A minimum of 15 hours needs to be completed along with record keeping, working with a mentor and putting together a presentation to show community members their learnings from the project.

To put on a celebration such as this requires support from local, regional and state businesses, organizations and individuals. Donors will be recognized at the awards ceremony on June 6th. Sponsorship levels include participant, blue, champion, grand champion and supreme champion. Please refer to the chart below:

Mail Sponsorships to: Triton FFA Alumni C/O Triton High School 813 West Highway Street Dodge Center, MN 55927

Sponsorship Levels: Participant- Up to \$150 Blue- \$150

December Dodge County Commissioners Meeting

(continued from page 6)

Mr. Brannan commented percentage wise he thinks things should go up the same. Lauren Castner from Mantorville Township was present to discuss his taxes.

Mr. Castner reported that he sat with some of the Assessor's staff and Administration staff the other day and he just wants clarification that the tier that they are talking about here is the same bucket they were talking about the other day. Ms. Kramer indicated that it is the same thing that they were discussing with Mr. Castner. Mr. Castner reported that it is kind of a shock when you get your tax statement and one parcel goes up 128%, but then he came in and the Finance Director took the time to show him where the tier 1 stopped at the .5% and tier 2 started at 1%. Mr. Castner stated that he doesn't like it that his value went up, but he understands why. Commissioner Kenworthy commented that the thing to remember is that the value isn't necessarily determined by the county. The State legislates

what the value is. If the county doesn't meet what the State's valuations are, the State will step in and set that valuation. Mr. Kenworthy stated that's unfortunate for us, because the only control we have is the percentage of increase on the levy that we show here. Mr. Kenworthy reported that the county's tax rate has historically gone up, this year it's actually going down, but the property owners don't see that because their valuations have gone up astronomically. Commissioner Kenworthy stated he can truly appreciate the pain this causes for the property owners, but the hope is that the cap will help alleviate that layer, but unfortunately that falls into a gap that is not greatly appreciated. Mr. Kenworthy informed those present that he feels the County Board is actually doing a very good job of trying to keep our taxes down. Commissioner Kenworthy reiterated that we have minor control over valuations. The Chair thanked everyone for coming and sharing

Champion- \$250 Grand Champion- \$500 Supreme Champion- \$1000 or Higher

Minnesota has a strong tradition of being one of the country's leaders in the dairy industry. According to the Minnesota Department of Agriculture, the state is the 7th largest dairy production state with 460,000 cows producing 10.4 billion pounds in 2022 at a value of \$2.6 billion. In Southeast Minnesota, the counties of Houston, Fillmore, Mower, Dodge, Olmsted, Winona, Wabasha, and Goodhue have 100,700 head of dairy cattle contributing to 22% of the state's dairy herd.

FFA is an intra-curricular student organization for those interested in agriculture, food and natural resources industries career path-

ways. It is one of the three components of agricultural education. The FFA is committed to each individual student, providing a path to achievement in premier leadership, personal growth and career success through agricultural education. If you are interested in celebrating our youth and the 400th anniversary, please contact Triton FFA Co-Ad-Tyffanie Heublein visors Mrs. 507-429-9018 theublein@triton.k12.mn.us or Mr. Robert Ickler 715-441-6949 rickler@triton.k12.mn.us. Donations can be made out Triton FFA Alumni and sent in care of Triton FFA 813 W. Highway St. Dodge Center, MN 55927. We look forward to you joining us in our celebration of the dairy cow June 6 and 7th in Kasson, Minnesota.

Pet Supply Drive



Ava Cummings organized a Pet Supply Drive held Saturday January 27th during the Triton/St. Charles basketball tournament. About 150 items were collected. They will be delivered to the animal shelter in Rochester.

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New MDA Grant Funding Available for Protecting Livestock Final date to apply is March 7, 2024

To help Minnesota farmers and ranchers protect livestock from disease and other risks, the Minnesota Department of Agriculture (MDA) is offering a new grant opportunity to help eligible producers buy and install supplies or equipment that will help prevent disease outbreaks and protect animals not currently covered by existing depredation pro-

The Protecting Livestock Grant Program, also referred to as the Protect Grant, offers one-time competitive grants of up to \$10,000 and requires a 50% match. While all types of livestock operations are eligible to apply, priority consideration will be given to those

Cervids (farmed elk and deer): Due to new fencing requirements passed during the 2023 legislative session.

Poultry and ratites (ostrich, emu): Due to the ongoing threat of highly pathogenic avian influenza (HPAI). Since 2022, the most recent outbreak has affected at least 150 poultry operations and more than 6 million birds in Minnesota.

"With risks like chronic wasting disease and HPAI continuing to threaten Minnesota livestock, it's important for farmers and ranchers to take proactive efforts to protect their animals," said MDA Commissioner Thom Petersen. "I encourage all livestock producers to apply for these grant funds to fortify their operations."

For the purpose of this program, "livestock" includes beef and dairy cattle, swine, poultry, goats, mules, bison, sheep, horses, farmed cervids (deer, elk), ratites (flightless birds including emu), llamas, and honeybees.

Eligible projects include fencing, electronic animal ID systems, air filtration, exclusion systems, Danish entry systems, truck washes, and other strategies to prevent and mitigate disease and other risks.

A total of \$500,000 is available, and the MDA expects to award 50-75 grants. Applications are currently being accepted through March 7, 2024. Applicants will be notified as soon as possible, but no later than April 15, about whether their proposal was funded.

The Protecting Livestock Grant Program is funded through the Agricultural Growth and Research Initiative (AGRI) Program, which provides grants to farmers, agribusinesses, schools, and more throughout the state of Minnesota. The AGRI Program exists to advance Minnesota's agricultural and renewable energy sectors.

Full grant details and the request for proposals (RFP) can be found on the MDA web-

MDA Announces Additional Farmland Succession Support

A new position will assist farmers and landowners with transfer planning

Farmers and agricultural landowners looking for assistance in creating succession plans for their properties have a new support available through the Minnesota Department of Agriculture (MDA).

The MDA has hired Jim Molenaar as its farmland access and succession teams coordinator. In this newly created role, Molenaar will advocate for and guide farmers and ag landowners through the succession process, bringing in additional outside team members that are necessary for success. These team members could include, but are not limited to, legal experts, accountants, and farm business management (FBM) instructors. There is no cost for this service for those who participate.

"I'm thrilled to partner with the MDA to provide this support to Minnesota's farmers and producers," said Molenaar. "The transfer of farmland to the next generation is integral to the future of agriculture in Minnesota, and I look forward to leveraging my experiences to help farmers and their families successfully transition their legacies."

Molenaar is an experienced and trusted advisor on the topic of succession and farm ownership. In addition to his new role, he works as a Farm Advocate for the MDA, where he offers one-on-one assistance for Minnesota farmers who face crisis caused by either a natural disaster or financial problems. He is also a retired instructor for the FBM program.

According to USDA, the average age of Minnesota farmers has reached an all-time high of 57.4 years. This new position is just one tool the MDA provides to help transfer ag land and operations to beginning and emerging farmers, ensuring the continued strength and resilience of the state's agricultural economy. Its FarmLink program brings together those who are looking for ag land, farming operations, or mentors with retiring farmers and landowners who want to see their farms or farming operations continue. The agency also offers the Beginning Farmer Tax Credit and the Down Payment Assistant Grant programs.

Molenaar's contact information, as well as further details about the MDA's other land access and succession tools, can be found on the agency's website.

The farmland access and succession teams coordinator position is made possible with support from the Southern Agricultural Center of Excellence.

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MDA Now Accepting Applications for 2024 Beginning Farmer Tax Credit

Eligible parties are encouraged to apply early for funding

The Minnesota Department of Agriculture's (MDA) Rural Finance Authority (RFA) is now accepting applications for the 2024 Beginning Farmer Tax Credit, an annual program available to landlords and sellers (asset owners) who rent or sell farmland, equipment, livestock, and other agricultural assets to beginning farmers.

Total funding available for the 2024 Begin-

ning Farmer Tax Credit program is \$4 million. The credits are funded in a first-come, first-served manner, so applicants are highly encouraged to apply early in the year before the stated deadlines. Both the asset owners and beginning farmers must submit applications with lease and/or sale documents to be eligible for funding and to hold their place in line. They may apply before sales close, if

Qualifying asset owners can include individuals, trusts, or qualified pass-through entities renting or selling land, livestock, facilities, buildings, or machinery used for farming in Minnesota to a beginning farmer. Through changes made to the program during the 2023 legislative session, parents, grandparents, and siblings are now eligible for the tax credit if they sell farmland to a direct family member. However, this does not

Asset owners can claim credits in one of the following categories in a given tax year for each beginning farmer they lease/sell to:

Tax Credit Amount		Maximum Tax Credit	Application Due Date	
Cash Rentals	10% of annual rental income	\$7,000	July 17, 2024	
Share Crop Renta	ds 15% of annual rental income	\$10,000	July 17, 2024	
Farmland Sales	8% of sale price (12% if the buyer is an emerging farmer)	\$50,000	November 1, 2024	
All other sales (equipment, livestock, etc.)	5% of sale price	\$32,000	November 1, 2024	

apply to leases or non-land sales (e.g., livestock, vehicles).

A beginning farmer is defined as a Minnesota resident with the desire to start farming or who began farming within the past 10 years. They must provide positive projected earnings statements, have a net worth less than \$979,000, and enroll in, or have completed, an approved farm business management (FBM) program.

Beginning farmers are also eligible for a nonrefundable Minnesota tax credit equal to the amount paid for FBM tuition, up to a maximum of \$1,500. This tax credit is available for up to three years.

Full eligibility requirements and application materials can be found on the Beginning Farmer Tax Credit web page. Questions may directed to Jenny Heck Jenny.Heck@state.mn.us or 651-201-6316.

West Concord Fire Department Relief Association

French Toast Breakfast

Sunday, February II from 7 a.m. to I p.m. at the Fire Hall (both dine-in and carry out)

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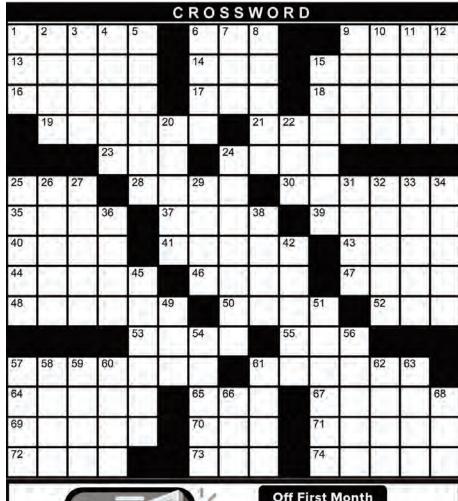
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- Zagreb native
 Not St. or Blvd.
- 9. Tucked in
- 13. Whatchamacallit
- 14. Robert Redford's Sundance _
- 15. In a cold manner
- 16. Tinv island 17. Mad King George's number
- 18. Hearing, e.g. 19. *Love's late Nirvana husband
- *Star-
- 23. *Air Supply's "Making Love Out of Nothing at ___
- 24. Elementary particle
- 25. Tire meas.
- 28. Land of Israel
- 30. *Joe Cocker and Jennifer Warnes: "Love lifts us up where we
- 35. Ladder crosspiece
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- 39. London's Thames, e.g. __-European language
- 41. Call it quits 43. Very bright star
- 44. What procedural and epidural have in common
- 46. Crosby's and Still's partner 47. Mountain valley
- 48. Final words 50. Future J.D.'s hurdle
- 52. Food scrap 53. Tax
- 55. Pen point 57. *"All You Need Is Love" band, with The
- 61. *Letters to Juliet destination 64. Habituate
- 65. NHL surface
- 67. Ancient marketplace
- 69. Like many bathroom floors? 70. Blunderbuss, e.g.
- 71. Entrenched (2 words)
- Whirlpool
- 73. Volleyball court center
- 74. English homework assignment

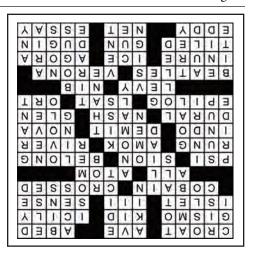
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- Single-cell protozoan
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- 6. Similar
- 7. One of the Tudors
- 8. Authoritative proclamation9. Single pip cards
- 10. The Container Store purchase, pl.
- 11. "What ____ can I say? 12. T-shirt, after tied
- 15. Chemical cousin
- 20. Homer's epic
- 22. Actor Lowe
- 24. Deviation from the norm
- 25. *U2's "In the Name of Love" song 26. First light of day
- 27. Lemur from Madagascar 29. Damien's prediction
- 31. Ding-a-
- 32. Convex molding 33. *"Love means __
- having to say you're sorry"
 34. *"Love Actually" star
- 36. Hockey score 38. *True Love's _
- 42. Feudal lord
- 45. Loafed

- 49. "Holy moly!"
- 51. Rant
- 54. "Peace" with fingers (2 words) 56. Phony

- 57. Teeth mark 58. Children's writer Blyton
- 59. Old, in Scottish
- 60. Three pointer 61. Heater outlet
- 62. Wooden pegs
- 63. Rigoletto's "La donna mobile," e.g. 66. Pool tool
- 68. One or some

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