



REBECCA OTTO  
STATE AUDITOR

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July 30, 2007

Michelle Knutson, County Auditor  
Big Stone County  
20 - 2<sup>nd</sup> St. SE  
Ortonville, MN 56278

Re: Exemption Application – Big Stone County

Dear Ms. Knutson:

After a thorough review of this matter, I am granting Big Stone County's exemption request allowing the County Treasurer to continue performing County Auditor duties relating to the administration of delinquent taxes and tax forfeitures. This renewal is granted so that the county may use this additional time to obtain legislation during the 2008 session to transfer such duties permanently.

Since this waiver's approval in 2006, the County has effectively created a more efficient system for its citizens and taxpayers by allowing all of the information and services related to delinquent tax processes to be handled by one department. In addition, the County has been able to hold annual tax-forfeited land sales rather than every two years, allowing for the return of the County's tax base in a more timely fashion.

Enclosed is an Agreement that must be signed and returned to the Office of the State Auditor for the exemption to take effect. We will send you a fully executed copy for your files. As required by Minn. Stat. § 6.80, subd. 5(b), the Agreement expires ten days after the adjournment of the 2008 regular legislative session.

If you have any questions, please feel free to contact Deputy State Auditor Celeste Grant at 651-297-3673 or [cgrant@osa.state.mn.us](mailto:cgrant@osa.state.mn.us).

Sincerely,

A handwritten signature in black ink, appearing to read "Rebecca Otto".

Rebecca Otto  
State Auditor

Enclosure