



PATRICIA ANDERSON  
STATE AUDITOR

# STATE OF MINNESOTA

## OFFICE OF THE STATE AUDITOR

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June 19, 2006

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

Re: Waiver Application – Big Stone County

Dear Ms. Knutson:

After a thorough review of the facts, I am granting Big Stone County's waiver request allowing the County Treasurer to take over certain County Auditor duties relating to the administration of delinquent taxes and tax forfeitures.

The County's application met the requirements for a temporary, limited exemption from state procedural laws governing the delivery of services. I find that the delinquent tax process will be more efficient for citizens because only one County office will be used throughout the entire process. This will limit confusion as to which office citizens contact. The waiver will also create a more efficient system for the County in that all information and services related to the delinquent tax process will be handled by one department, saving staff time between the two departments. In reality, the same County staff person performs the actual tasks, but is supervised by two different County officials. The County will maintain adequate internal controls through supervision of the process and procedures carried out by the staff. Additionally, the County will be able to conduct more frequent tax-forfeited land sales, as the shift in workload from Auditor to Treasurer will allow the sales to be conducted annually rather than every two years. Annual sales will allow tax-forfeited properties to return to the County's tax base in a more timely fashion.

Enclosed is an Agreement that must be signed for the exemption to take effect. As required by Minn. Stat. § 6.80, subd. 5(b), the Agreement expires ten days after adjournment of the 2007 regular legislative session. At that time, the County may resubmit its application.

Under the enclosed Agreement, the County Auditor and Treasurer must submit a written report detailing the efficiencies and service outcomes achieved from the exemption. The

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County must also submit an annual status report to my office. These reports may be submitted with a new application to renew the exemption.

I appreciate the county's participation in this new waiver process. If you have any questions please feel free to contact Deputy State Auditor Tony Sutton at 651-282-6112 or [tony.sutton@state.mn.us](mailto:tony.sutton@state.mn.us).

Sincerely,

Patricia Anderson  
State Auditor