



AGENDA - City Council Meeting

Monday, January 27, 2025
6:30 p.m.

1. **CALL TO ORDER – Pledge of Allegiance & Roll Call**
2. **APPROVE AGENDA – Additions/Deletions**
3. **GUESTS – Matt Novak, Novak Law Office
Matthew Gross, City Attorney**
4. **CONSENT AGENDA – All items listed under the Consent Agenda, unless removed from the Consent Agenda, shall be approved by a Council motion.**
 - a. Minutes of the December 23, 2024, Regular City Council Meeting & January 13, 2025, Special Meeting
 - b. Bills /ACH/Payroll
 - c. Resolution #1.2025 – EFT/Automated Payments
 - d. Resolution #2.2025 – Council Code of Conduct
 - e. Resolution #3.2025 – Donations
 - f. Resolution #4.2025 – Delegating Responsibility for Cannabis Retailers to Redwood County
5. **REPORTS**
 - Fire Department
 - Public Works – Attend MRWA Conference March 4-6, 2025
 - Mayor/Council
 - Clerk/Treasurer – Attend MCFOA Conference March 18-21, 2025
6. **UNFINISHED BUSINESS**
 - December billing/reinstate late fees – 250.76
 - Pay Equity Report filed 1/14/2025/Compliance report received 1/14/2025
 - Council Computers
 - PTO hours payout
 - Health Insurance memo from the SWWC Service Coop
 - Health Insurance contributions clarification
7. **NEW BUSINESS**
 - Resolution #5.2025 – select Acting Mayor
 - 2025 Committees
 - Board of Appeal & Equalization training/report on who attended
 - Kinner & Co Audit Engagement Letter
 - EDA apartment vacancy (1) 2/1/2025
 - Safety Schedule
 - Solid Waste Management Tax Office Audit
8. **Evaluation of Performance of City Clerk/Treasurer Betsy Snyder, pursuant to Minn. Stat. sec. 13D.05, subd.3. This part of the meeting MAY be closed.**
9. **OPEN FORUM – Open forum provides residents with the opportunity to address the City Council. The City Council cannot take official action on items discussed during the open forum, except to refer items to staff for future reports or follow through. Speakers may be limited to three (3) minutes.**
10. **MAYOR/COUNCIL ITEMS**
 - February 17 – Holiday Observed
 - February 24 – City Council Meeting
11. **ADJOURN**

NOVAK LAW, PLLC

1224 Oak St., P.O. Box 39
Wabasso, MN 56293
507-342-5181

December 20, 2024

City of Milroy
410 Euclid Avenue
Milroy, MN 56263

RE: Criminal Legal Services

Dear City Council,


My name is Matt Novak and I have been representing small cities in Southwest Minnesota for the past 8 years. My office currently represents several cities on both criminal and civil matters, and we are active in several of the Southwestern counties in Minnesota.

At this time, I would be willing and able to serve as your attorney for criminal matters. My understanding is that your city currently has a civil attorney, and if that were to change I would be open to a discussion about that representation as well.

I charge all of my criminal city cases at an hourly rate, billed in tenths of an hour. My regular city rate for 2025 will be \$120.00 per hour.

If you have any questions or would like any additional information, I am happy to provide that. My experience representing cities has provided some of my most rewarding cases, and I look forward to the opportunity to serve your community.

Sincerely,

A handwritten signature in black ink, appearing to read "Matt Novak", written in a cursive style.

Matt Novak

MILROY CITY COUNCIL

Regular Meeting

December 23, 2024

CALL TO ORDER/PLEDGE OF ALLEGIANCE/ROLL CALL

Mayor Brooks called the meeting to order at 6:00 p.m., followed by the pledge of allegiance.

Present: Mayor Brooks, Council Members Christensen, Olson, Sik and Zwach.

Staff in attendance: Clerk/Treasurer Snyder and Public Works Director Duscher.

Guests: Kent Miller, Tom Marks, Mary Dahmes and Scott Haken.

APPROVE AGENDA

Christensen/Zwach unanimous to approve the agenda with the addition of Oaths of Office under New Business.

CONSENT AGENDA

Zwach/Brooks unanimous to approve the consent agenda as presented.

- November 25, 2024, Regular Council minutes.
- Claims Payable (check #12693 - #12714) for \$25,1187.72, and electronic payments in the amount of \$21,203.03.
- Resolution #15-2024 – Setting Fees.
- Resolution #16.2024 Designating Fund Balances.

REPORTS

FIRE – The state surplus property which includes the rescue rig and generators were sold and they will be picked up.

PUBLIC WORKS – The light on the water tower has been replaced and some minor repairs were made to the snow blower.

CLERK/TREASURER – Paper packets that some or all the council are receiving will be put out in the fire hall by the middle door in a compartment for council to pick up after office hours. The current computers will be looked at by Councilmember Haken and this will be put on the January agenda.

UNFINISHED BUSINESS

The Welcome to Milroy home of the Yankees banners were purchased and paid for by the Milroy Yankees. The total cost for five banners was \$857.21.

The tile/ditch east of town was discussed. Repairing the sand trap and tile will be discussed closer to when items can be repaired in the spring, with three quotes being received. The ditch is also full of debris and fixing the sand trap and tile should fix this problem.

NEW BUSINESS

The December billing which had the incorrect due date on was brought up by the clerk. The date on the billing was the 25th not the 15th. Any customer who inquired about this the clerk stated that it would be brought up at the December meeting and if any credit was to be given it would be reflected on their December bill. The clerk did quote the current policy in place states all bills are due by the 15th to avoid a late fee with a disconnect date of the 25th if not paid and if policy changes the customer would be the first to know. Council made no decision to credit these late fees back.

The Redwood County Cannabis Ordinance was included in the packet for council review.

The ACH utility payment form for adoption was included in the packet.

Christensen/Sik motion to approve the form and include it in the December billings.

The Pay Equity report needs to be filed by 1/31/2025. Pay Equity asks if health insurance is equal for both employees and right now it is not due to both employees now having a family policy and there being raises added to the clerks health insurance in lieu of a raise.

There will be a Special meeting on January 13, 2025 to discuss employee wages, hours, benefits, personnel policy and the pay equity report.

As of January 1, 2025, the council meeting times will change from 6:00p.m. to 6:30 p.m.

Setting up city committees was brought up and these will be set at the January 27, 2025 council meeting. Having various committees for city

Debbie Todd Called and would like the council to know that she will be putting a notice out for people to donate their unwanted Christmas items to the city to use for decorating in 2025.

Oaths of Office were then taken by Sik, Miller and Haken.

MAYOR/COUNCIL ITEMS

- January 13 – Special City Council Meeting
- January 27 – City Council Meeting
- January 1 & 20 – Holidays Observed

At this time Councilmember Zwach(13) and Mayor Brooks(16) were recognized for their years of service to the Milroy City Council.

ADJOURN

Sik/Zwach unanimous to adjourn the meeting 6:25 p.m.

Approved on this 27th day of January 2025.

Betsy Snyder, City Clerk/Treasurer

CITY OF MILROY

Special Meeting – Personnel Policy, wages, hours, benefits, raises and Pay Equity report
January 13, 2025

CALL TO ORDER/PLEDGE OF ALLEGIANCE/ROLL CALL

Mayor Sik called the meeting to order at 6:30 p.m., followed by the pledge of allegiance.
Present: Mayor Sik, Council Members Christensen, Olson, Haken and Miller.
Staff in attendance: Clerk/Treasurer Snyder and Public Works Director Duscher.
Guests: Tom Marks.

The purpose of this special meeting was to discuss the Personnel Policy, wages, benefits, hours and the Pay Equity report.

APPROVE AGENDA

Christensen/Haken unanimous to approve the agenda as presented.

CITY HALL/CLERK HOURS

Christensen/Haken unanimous effective 2/1/2025 to change the City Hall/Clerk/Treasurer hours to M-TH from 7:30am to 4:30pm, Fourth Monday of the month 7:30am to the end of the council meeting. The Thursday following this meeting date will be taken off to compensate for those hours already worked.

This will be revisited in three (3) months. All employees are paid hourly. Hours worked beyond the posted hours need to be approved by a personnel committee member prior.

PTO

Olson/Christensen unanimous to update the carryover of PTO hours for any employee to 312 per year with the remaining to be paid out that same year as it is earned.

There was discussion on the current hours that are in the books and pay out at their current rate. The council discussed paying these out this year. The current hours will be updated for the January council meeting and put on the agenda. PTO is given to the employees in a lump sum at the beginning of the year and pay raises are given to the employees on the anniversary date. PTO needs to be approved prior to use.

PUBLIC WORKS AGREEMENT WITH CITY OF LUCAN

Currently Lucan and Milroy Public Works employees have worked together if the other needs help with water/sewer issues, with no formal agreement in place.

Sik/Christensen unanimous to have Mayor Sik investigate a Joint Powers agreement with Public Works employees with the City of Lucan.

The current hours for this position as stated in the policy handbook is M-F from 7:30am to 4:30pm and this will remain the same.

HEALTH INSURANCE

Christensen/Miller unanimous to remove the pay increase towards health insurance for the clerk/treasurer and add \$1.53 to her hourly wage.

The city pays 100% of the single coverage and will determine an amount for the family coverage. Going forward the city could consider a contribution of \$1150.00 per month total. There needs to be transparency with the coverage for each employee.

Christensen/Haken unanimous to pay \$1150.00 per month total toward a family policy.

Clerk/Treasurer Snyder indicated the contribution to the employee VEBA accounts with the SWWC service coop are single (1200) or Family (2400), this was how it was set up initially with the deductible being put into it.

Christensen/Haken unanimous to continue the VEBA contributions.

WAGES

In 2020 & 2021 in lieu of a raise for the city clerk/treasurer was given extra pay towards her family health insurance policy. These amounts were equal to the percentage given to other employees for a wage increase. In

2020 - 3.8% / .94-dollar amount based on the wage receiving at the time (24.50) 2021- 2.4% / .59-dollar amount based on the wage receiving at the time (24.50). Average pay for a Public Works Director and Clerk/Treasurer is around \$30.00 an hour. Public Works is below average, and council will try to catch him up.

Olson/Haken unanimous to raise the Custodian wage by 45% (20.00 an hour).

Olson/Haken unanimous to raise the Public Works wage by 4.7% (1.19 an hour).

Olson/Haken unanimous to raise the Clerk/Treasurer wage by 2.7% (.81 an hour).

Haken/Christensen unanimous to approve and file the Pay Equity report.

ADJOURN

Haken/Christensen unanimous to adjourn the meeting 8:00 p.m.

Approved on this 27th day of January 2025.

Betsy Snyder, City Clerk/Treasurer

**CITY OF MILROY
12/31/2024**

CHECKING	AMOUNT	BALANCE
Beginning Balance	12/1/2024	34,233.94
EFT – Pera	1,251.95	32,981.99
EFT – IRS	2,413.57	30,568.42
EFT – State of MN	255.21	30,313.21
EFT - Sales Tax	722.00	29,591.21
EFT -		29,591.21
Payroll	11,262.84	18,328.37
Misc. Receipts	180,258.31	198,586.68
WSG Receipts	13,149.30	211,735.98
Stoppel Return Check	400.00	212,135.98
AP	14,024.26	198,111.72
First Independent - Checking Interest	36.28	198,148.00
First Independent - Analysis Charge	50.00	198,098.00
Ending Balance	12/31/2024	

GENERAL FUND SAVINGS ACCOUNT	AMOUNT	BALANCE
Beginning Balance	12/1/2024	302,662.64
Transfer Out/In		302,662.64
Interest	385.65	303,048.29
Ending Balance	12/31/2024	

TRUCK FUND SAVINGS ACCOUNT	AMOUNT	BALANCE
Beginning Balance	12/1/2024	26,612.73
Transfer Out/In		26,612.73
Interest	11.30	26,624.03
Ending Balance	12/31/2024	

GENERAL FUND CD	AMOUNT	BALANCE
Beginning Balance	12/1/2024	300,000.00

TRUCK FUND CD	AMOUNT	BALANCE
Beginning Balance	12/1/2024	143,366.00

CITY OF MILROY - 507-336-2495
Council Approval Report
 (Council Approval Report)

Vendor	InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance	
Total Garbage Fund											
					\$1,323.38						
<u>Fire Fund</u>											
	27		FCAM, P.O. Box 100, 602 Euclid Avenue, Milroy, MN, 56263								
12/24		12/30/24	Equipment Repairs/Maintenance	01/09/25	\$145.21	\$145.21	06-03-4052	Equipment Repairs/Maint	\$1,000.00	(\$153.56)	
12/24		12/30/24	Vehicle Gas	01/09/25	\$72.68	\$72.68	06-03-4150	Vehicle Gas	\$500.00	(\$248.47)	
					\$217.89						
Total Fire Fund											
					\$217.89						
<u>Milroy EDA</u>											
	428		City of Milroy, 410 Euclid Avenue, P.O. Box 9, Milroy, MN, 56263								
12.2024		12/30/24	Water	01/09/25	\$113.79	\$113.79	08-08-4290	Water	\$1,000.00	(\$232.22)	
12.2024		12/30/24	Sewer	01/09/25	\$46.57	\$46.57	08-08-4291	Sewer	\$500.00	(\$7.79)	
					\$160.36						
Total Milroy EDA											
					\$160.36						
Total Bills To Pay:											
					\$3,074.60						

Employee Initials: _____

Mayor Initials: _____

CITY OF MILROY - 507-336-2495
Council Approval Report
 (Council Approval Report)

Vendor		Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
General Fund											
284	Menards, 1500 Boyer Drive, Marshall, MN, 56258	33580	01/09/25	Street Maintenance Supplies	01/09/25	\$62.93	\$62.93	01-04-4185	Street Maintenance Supp	\$0.00	\$0.00
							\$62.93				
350	NCPEPS Group Life Ins., PO Box 17605, Jacksonville, FL, 32245	628500012025	01/09/25	Life Insurance	01/09/25	\$16.00	\$16.00	01-00-2035	Insurance Payable	\$0.00	\$0.00
		628500012025	01/09/25	Misc. Expense	01/09/25	\$0.16	\$0.16	01-01-4110	Misc. Expense	\$0.00	\$0.00
							\$16.16				
569	League of Minnesota Cities, 145 University Ave West, St. Paul, MN, 55103-2044	419565	01/09/25	Council Conference & Training	01/09/25	\$350.00	\$350.00	01-01-4071	Council Conference & Tr	\$0.00	\$0.00
							\$350.00				
569	League of Minnesota Cities, 145 University Ave West, St. Paul, MN, 55103-2044	419159	01/09/25	Dues/Subscriptions	01/09/25	\$484.00	\$484.00	01-01-4165	Dues/Subscriptions	\$0.00	\$0.00
							\$484.00				
							\$913.09				
Total General Fund											
Water Fund											
268	Northland Trust Services, Inc., 150 S. 5th Street, Suite 3300, Minneapolis, MN, 55402	1.2025	01/09/25	Bond Principal	01/09/25	\$33,000.00	\$33,000.00	02-00-4260	Bond Principal	\$0.00	\$0.00
		1.2025	01/09/25	Bond Interest	01/09/25	\$929.25	\$929.25	02-00-4265	Bond Interest	\$0.00	\$0.00
		1.2025	01/09/25	Bond Agent Fees	01/09/25	\$395.00	\$395.00	02-00-4270	Bond Agent Fees	\$0.00	\$0.00
							\$34,324.25				
284	Menards, 1500 Boyer Drive, Marshall, MN, 56258	34432	01/09/25	Equipment Repairs/Maintenance	01/09/25	\$228.57	\$228.57	02-00-4052	Equipment Repairs/Maint	\$0.00	\$0.00
							\$228.57				
							\$34,552.82				
Total Water Fund											
Sewer Fund											
533	Minnesota Valley Testing Labs, 1126 No. Front Street, P.O. Box 249, New Ulm, MN, 56073-0249	1288691	01/09/25	Testing Fees	01/09/25	\$75.25	\$75.25	03-00-4220	Chemicals & Testing Fee	\$0.00	\$0.00
							\$75.25				
							\$75.25				
Total Sewer Fund											
Fire Fund											

CITY OF MILROY - 507-336-2495
Council Approval Report
 (Council Approval Report)

Vendor	InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
	67	01/09/25	Volunteer Firefighters Benefit Association of MN, Steven Spaeth, Secretary, P.O. Box 822, Detroit Lakes, MN, 56502	01/09/25	\$210.00	\$210.00	06-03-4165	Dues & Subscriptions	\$0.00	\$0.00
						\$210.00				
	118	01/09/25	MN State Fire Department Association, 28711 Holly Drive NW, Isanti, MN, 55040	01/09/25	\$130.00	\$130.00	06-03-4165	Dues & Subscriptions	\$0.00	\$0.00
						\$130.00				
	502	01/09/25	Alpha Wireless Communications Co., 1115 Cross Street, North Mankato, MN, 56003	01/09/25	\$1,647.00	\$1,647.00	06-03-4055	Professional & Legal Ser	\$0.00	\$0.00
						\$1,647.00				
						\$1,987.00				
Total Fire Fund										
	Milroy EDA									
	284	01/09/25	Menards, 1500 Boyer Drive, Marshall, MN, 56258	01/09/25	\$58.59	\$58.59	08-08-4052	Equipment Repairs/Maint	\$0.00	\$0.00
						\$58.59				
						\$58.59				
						\$37,586.75				
Total Bills To Pay:										

Employee Initials: _____

Mayor Initials: _____

Council Approval Report
(Council Approval Report)

Vendor		InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
General Fund											
54	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
				Otter Tail Power Company, 210 St. Olaf Ave North, PO Box 100, Canby, MN, 56220							
				01/23/25 City Shop	01/23/25	\$72.60	\$72.60	01-01-4095	Utilities & LP	\$0.00	\$0.00
				01/23/25 City Hall	01/23/25	\$98.72	\$98.72	01-01-4095	Utilities & LP	\$0.00	\$0.00
				01/23/25 Street Lites	01/23/25	\$599.75	\$599.75	01-04-4095	Utilities	\$0.00	\$0.00
				01/23/25 Park	01/23/25	\$39.20	\$39.20	01-05-4095	Utilities	\$0.00	\$0.00
							\$810.27				
170	12.2024			Redwood County Attorney's Office, P.O. Box 130, Redwood Falls, MN, 56283	01/23/25	\$43.75	\$43.75	01-01-4056	Redwood County Court C	\$0.00	\$0.00
350	2.2025			NCPERS Group Life Ins., PO Box 17605, Jacksonville, FL, 32245	01/23/25	\$16.16	\$16.16	01-00-2035	Insurance Payable	\$0.00	\$0.00
							\$16.16				
577	1.25			Office of the Secretary of State, , , ,	01/23/25	\$120.00	\$120.00	01-01-4165	Dues/Subscriptions	\$0.00	\$0.00
							\$120.00				
							\$990.18				
Total General Fund											
Water Fund											
54	1.25			Otter Tail Power Company, 210 St. Olaf Ave North, PO Box 100, Canby, MN, 56220	01/23/25	\$121.29	\$121.29	02-00-4095	Utilities	\$0.00	\$0.00
							\$121.29				
109	48241			Quality Flow Systems, Inc., 800 - 6th Street NW, New Prague, MN, 56071	01/23/25	\$38.53	\$38.53	02-00-4052	Equipment Repairs/Maint	\$0.00	\$0.00
							\$38.53				
							\$159.82				
Total Water Fund											
Sewer Fund											
54	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
				Otter Tail Power Company, 210 St. Olaf Ave North, PO Box 100, Canby, MN, 56220							
				01/23/25 Lift Station	01/23/25	\$219.64	\$219.64	03-00-4095	Utilities & LP	\$0.00	\$0.00
				01/23/25 Pump #1	01/23/25	\$113.56	\$113.56	03-00-4095	Utilities & LP	\$0.00	\$0.00
							\$333.20				
							\$333.20				
Total Sewer Fund											

CITY OF MILROY - 507-336-2495
Council Approval Report
 (Council Approval Report)

Vendor Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
<u>Fire Fund</u>									
54	01/23/25	1.25 Otter Tail Power Company, 210 St. Olaf Ave North, PO Box 100, Canby, MN, 56220	01/23/25	\$10.84	\$10.84	06-03-4095	Utilities	\$0.00	\$0.00
					\$10.84				
59	01/23/25	5969404 Running's Supply, INC., 911 Michigan Road, Marshall, MN, 56258-2721	01/23/25	\$549.99	\$549.99	06-03-4050	Equipment Purchased	\$0.00	\$0.00
					\$549.99				
					\$560.83				
Total Fire Fund									
<u>Milroy Fitness Center</u>									
54	01/23/25	1.25 Otter Tail Power Company, 210 St. Olaf Ave North, PO Box 100, Canby, MN, 56220	01/23/25	\$244.78	\$244.78	09-09-4095	Utilities & LP	\$0.00	\$0.00
					\$244.78				
					\$244.78				
					\$2,288.81				
Total Bills To Pay:									

Employee Initials: _____

Mayor Initials: _____

A/P Claims List

from 12/20/2024 to 1/23/2025

Invoice #	Vendor	Description	Account	Cost
2.2025	NCPERS Group Life Ins.		01-00-2035	\$16.16
628500012025	NCPERS Group Life Ins.		01-00-2035	\$16.00
33171	Computers and Beyond	Professional & Legal Services	01-01-4055	\$622.31
125	Redwood County Auditor/Treasurer	Professional & Legal Services	01-01-4055	\$20.00
12.2024	Redwood County Attorney's Office	Redwood County Court Costs	01-01-4056	\$43.75
12.24	MN Valley Telephone Co.		01-01-4060	\$298.55
419565	League of Minnesota Cities	Council Conference & Training	01-01-4071	\$350.00
0002087666-IN	WEX Health		01-01-4077	\$2.75
0002087666-IN	WEX Health		01-01-4078	\$2.75
12.24	Meadowland Farmers Coop		01-01-4095	\$960.64
1.25	Otter Tail Power Company	City Hall	01-01-4095	\$98.72
1.25	Otter Tail Power Company	City Shop	01-01-4095	\$72.60
12.24	Otter Tail Power Company	City Hall	01-01-4095	\$80.49
12.24	Otter Tail Power Company	City Shop	01-01-4095	\$56.64
628500012025	NCPERS Group Life Ins.	Misc. Expense	01-01-4110	\$0.16
419159	League of Minnesota Cities	Dues/Subscriptions	01-01-4165	\$484.00
1.25	Office of the Secretary of State	Dues/Subscriptions	01-01-4165	\$120.00
5953626	Running's Supply, INC.	Equipment Repairs/Maintenance	01-04-4052	\$15.98
12.24	Meadowland Farmers Coop	Utilities	01-04-4095	\$349.60
1.25	Otter Tail Power Company	Street Lites	01-04-4095	\$599.75
12.24	Otter Tail Power Company	Street Lites	01-04-4095	\$510.72
12/24	FCAM	Gas-City Pick Up	01-04-4175	\$78.64
12/24	FCAM	Diesel-Plow, Tractor, Mower, Sweeper	01-04-4176	\$96.28
33580	Menards	Street Maintenance Supplies	01-04-4185	\$62.93
36864	Main Street Designs, INC.	Capital Improvements	01-04-4205	\$857.21
1.25	Otter Tail Power Company	Park	01-05-4095	\$39.20
12.24	Otter Tail Power Company	Park	01-05-4095	\$34.77
		Total General Fund		\$5,890.60
12.2024	City of Milroy	MN 9.72 Fee Payable	02-00-2060	\$0.81
34432	Menards	Equipment Repairs/Maintenance	02-00-4052	\$228.57
48241	Quality Flow Systems, Inc.	Equipment Repairs/Maintenance	02-00-4052	\$38.53
1.25	Otter Tail Power Company	Tower	02-00-4095	\$121.29
12.24	Otter Tail Power Company	Tower	02-00-4095	\$109.20
1.2025	Northland Trust Services, Inc.	Bond Principal	02-00-4260	\$33,000.00
1.2025	Northland Trust Services, Inc.	Bond Interest	02-00-4265	\$929.25
1.2025	Northland Trust Services, Inc.	Bond Agent Fees	02-00-4270	\$395.00
		Total Water Fund		\$34,822.65
1.25	Otter Tail Power Company	Pump #1	03-00-4095	\$113.56
1.25	Otter Tail Power Company	Lift Station	03-00-4095	\$219.64
12.24	Otter Tail Power Company	Pump #1	03-00-4095	\$85.81
12.24	Otter Tail Power Company	Lift Station	03-00-4095	\$167.46
1288691	Minnesota Valley Testing Labs		03-00-4220	\$75.25
		Total Sewer Fund		\$661.72
December	Southwest Sanitation		04-00-4250	\$1,323.38
		Total Garbage Fund		\$1,323.38
5969404	Running's Supply, INC.	Equipment Purchased	06-03-4050	\$549.99
12/24	FCAM	Equipment Repairs/Maintenance	06-03-4052	\$145.21
28232	Alpha Wireless Communications C	Professional & Legal Services	06-03-4055	\$1,647.00

CITY OF MILROY - 507-336-2495

A/P Claims List

from 12/20/2024 to 1/23/2025

Invoice #	Vendor	Description	Account	Cost
1.25	Otter Tail Power Company	Siren	06-03-4095	\$10.84
12.24	Otter Tail Power Company	Siren	06-03-4095	\$9.25
12/24	FCAM	Vehicle Gas	06-03-4150	\$72.68
2025	MN State Fire Department Associat	Dues & Subscriptions	06-03-4165	\$130.00
FIRE 25	Volunteer Firefighters Benefit Asso	Dues & Subscriptions	06-03-4165	\$210.00
		Total Fire Fund		\$2,774.97
34299	Menards	Equipment Repairs/Maintenance	08-08-4052	\$58.59
12.2024	City of Milroy	Water	08-08-4290	\$113.79
12.2024	City of Milroy	Sewer	08-08-4291	\$46.57
		Total Milroy EDA		\$218.95
1.25	Otter Tail Power Company	Fitness Center	09-09-4095	\$244.78
12.24	Otter Tail Power Company	Fitness Center	09-09-4095	\$179.63
		Total Milroy Fitness Center		\$424.41
		Total All Funds		\$46,116.68

Combined AP / Payroll Check Register Report - First Independent Bank-1005284

Bank: First Independent Bank-1005284, Status = 'O'

For The Date Range From 12/20/2024 To 1/23/2025

Check # / eCheck ID	Type	AP/PR	Date	Payee	Amount	Status
12715	C	AP	12/23/2024	Otter Tail Power Company	\$1,233.97	O
12716	C	AP	12/23/2024	Computers and Beyond	\$622.31	O
Meadowland Farmers Coop	E	AP	12/23/2024	Meadowland Farmers Coop	\$1,310.24	O
R1776E3	E	PR	12/23/2024	Brooks, Colleen	\$253.96	O
R1776E59	E	PR	12/23/2024	Zwach, Renee	\$230.87	O
R1776E61	E	PR	12/23/2024	Christensen, John W.	\$230.87	O
R1776E94	E	PR	12/23/2024	Olson, Drew W	\$230.87	O
R1776E98	E	PR	12/23/2024	Sik, Margaret	\$230.87	O
R1777E1	E	PR	12/23/2024	Snyder, Bette	\$1,484.14	O
R1777E63	E	PR	12/23/2024	Duscher, Dean	\$1,648.32	O
R1777E90	E	PR	12/23/2024	Soupir, Sara	\$50.79	O
R1779E1	E	PR	1/6/2025	Snyder, Bette	\$1,761.12	O
R1779E63	E	PR	1/6/2025	Duscher, Dean	\$1,600.03	O
R1779E90	E	PR	1/6/2025	Soupir, Sara	\$47.61	O
12717	C	AP	1/9/2025	FCAM	\$392.81	O
12718	C	AP	1/9/2025	MN Valley Telephone Co.	\$298.55	O
12719	C	AP	1/9/2025	Redwood County Auditor/Treasurer	\$20.00	O
12720	C	AP	1/9/2025	Running's Supply, INC.	\$15.98	O
12721	C	AP	1/9/2025	Main Street Designs, INC.	\$857.21	O
12722	C	AP	1/9/2025	City of Milroy	\$161.17	O
12723	C	AP	1/9/2025	Volunteer Firefighters Benefit Association of MN	\$210.00	O
12724	C	AP	1/9/2025	MN State Fire Department Association	\$130.00	O
12725	C	AP	1/9/2025	Northland Trust Services, Inc.	\$34,324.25	O
12726	C	AP	1/9/2025	Menards	\$350.09	O
12727	C	AP	1/9/2025	Alpha Wireless Communications Co.	\$1,647.00	O
12728	C	AP	1/9/2025	Minnesota Valley Testing Labs	\$75.25	O
12729	C	AP	1/9/2025	League of Minnesota Cities	\$484.00	O
12730	C	AP	1/9/2025	League of Minnesota Cities	\$350.00	O
NCPERS Group Life Ins.	E	AP	1/9/2025	NCPERS Group Life Ins.	\$16.16	O
Southwest Sanitation	E	AP	1/9/2025	Southwest Sanitation	\$1,323.38	O
WEX Health	E	AP	1/9/2025	WEX Health	\$5.50	O
R1781E1	E	PR	1/20/2025	Snyder, Bette	\$1,213.25	O
R1781E63	E	PR	1/20/2025	Duscher, Dean	\$1,201.94	O
R1781E90	E	PR	1/20/2025	Soupir, Sara	\$36.06	O
12731	C	AP	1/23/2025	Otter Tail Power Company	\$1,520.38	O
12732	C	AP	1/23/2025	Running's Supply, INC.	\$549.99	O
12733	C	AP	1/23/2025	Quality Flow Systems, Inc.	\$38.53	O
12734	C	AP	1/23/2025	Redwood County Attorney's Office	\$43.75	O
12735	C	AP	1/23/2025	Office of the Secretary of State	\$120.00	O
NCPERS Group Life Ins.	E	AP	1/23/2025	NCPERS Group Life Ins.	\$16.16	O

Combined AP / Payroll Check Register Report - First Independent Bank-1005284

Bank: First Independent Bank-1005284, Status = 'O'

For The Date Range From 12/20/2024 To 1/23/2025

Check # / eCheck ID	Type	AP/PR	Date	Payee	Amount	Status
					0 Cleared	\$0.00
					40 Outstanding	\$56,337.38
					0 Voided	\$0.00

RESOLUTION 2025-1

**CITY OF MILROY
COUNTY OF REDWOOD
STATE OF MINNESOTA**

EFT/AUTOMATED BANK PAYMENTS

WHEREAS the City Council acknowledges the need for wire and automated bank payments for such things as payroll, payroll withholdings, taxes payable, health insurance premiums, water permit fees, VEBA contribution fees, MCFOA dues, Garbage fees, LP, First Independent VISA credit card charges, Pera life insurance, resident utility bills and USDA loan payments.

THEREFORE, BE IT RESOLVED, the Milroy City Council does hereby authorize the City Clerk/Treasurer to make such payments, transmittals by eft/automation instead of paper checks. These payments will be approved at the council meeting.

Adopted by the Mayor and Council of the City of Milroy, Minnesota, this 27th day of January 2025.

SIGNED: _____
Margaret Sik, Mayor

ATTEST: _____
Betsy Snyder, City Clerk/Treasurer

RESOLUTION 2025-2

**CITY OF MILROY
COUNTY OF REDWOOD
STATE OF MINNESOTA**

CODE OF CONDUCT FOR EACH MEMBER OF THE MILROY CITY COUNCIL

BE IT RESOLVED: that the City of Milroy hereby adopts the following Code of Conduct for each member of the City Council:

- Respect and adhere to the American ideals of government, the rule of law, the principles of public administration and high ethical conduct in the performance of public duties.
- Represent and work for the common good of the city and not for any private interest.
- Refrain from accepting gifts or favors or promises of future benefits which might compromise or tend to impair independence of judgment or action.
- Provide fair and equal treatment for all persons and matters coming before the Council.
- Learn and study the background and purposes of important items of business before voting.
- Faithfully perform all duties of office.
- Refrain from disclosing any information received confidentially concerning the business of the City or received during any closed session of the Council held pursuant to state law.
- Decline any employment incompatible with public duty.
- Refrain from abusive conduct, personal charges or verbal attacks upon the character, motives, ethics or morals of other members of the Council, staff or public, or other personal comments not germane to the issues before the Council.
- Listen courteously and attentively to all public discussions at Council meetings and avoid interrupting other speakers, including other Council members, except as may be allowed by established Rules of Order.
- Faithfully attend all sessions of the Council unless unable to do so because of disability or some other compelling reason.

Maintain the highest standard of public conduct by refusing to condone breaches of public trust or improper attempts to influence legislation, and by being willing to censure any member who willfully violates the rules of conduct contained in this Code of Conduct.

Adopted by the Mayor and Council of the City of Milroy, Minnesota, this 27th day of January 2025.

SIGNED: _____

Margaret Sik, Mayor

ATTEST: _____

Betsy Snyder, City Clerk/Treasurer

RESOLUTION 2025-3

**CITY OF MILROY
COUNTY OF REDWOOD
STATE OF MINNESOTA**

**EXPRESSING ACCEPTANCE OF AND APPRECIATION FOR THE GIFTS OF VARIOUS BUSINESSES,
ORGANIZATIONS AND INDIVIDUALS IN SUPPORT OF THE MILROY STREET BANNERS**

<u>Organization</u>	<u>Amount</u>
Milroy Yankees	\$857.21

WHEREAS the above-listed have presented to the City donations of the stated amounts and have designated that these donations be used for the purchase of Milroy Yankee banners; and

WHEREAS the City Council is appreciative of the donations and commends the businesses, organizations and individuals listed for their civic efforts,

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Milroy, Minnesota; the donation is hereby accepted and acknowledged with gratitude.

Adopted by the Mayor and Council of the City of Milroy, Minnesota, this 27th day of January 2025.

SIGNED: _____
Margaret Sik, Mayor

ATTEST: _____
Betsy Snyder, City Clerk/Treasurer

RESOLUTION 2025-4

**CITY OF MILROY
COUNTY OF REDWOOD
STATE OF MINNESOTA**

RESOLUTION DELEGATING REGISTRATION RESPONSIBILITY FOR CANNABIS RETAILERS

WHEREAS the City of Milroy hereby acknowledges that pursuant to Minnesota Statutes Section 342.13, Redwood County has set a registration limit for initial licensed cannabis retailers, cannabis mezzobusinesses with a retail operations endorsement, and cannabis microbusinesses with retail operations endorsement in the County.

WHEREAS the City of Milroy delegates its registration authority for these cannabis businesses and temporary cannabis events to Redwood County effective immediately.

WHEREAS the City of Milroy is directed to notify Redwood County and the Minnesota Office of Cannabis Management that this action has been taken and complete and file any forms required by OCM as evidence of that fact.

NOW THEREFORE, BE IT RESOLVED that the City Council authorizes the delegation of registration for Cannabis Retailers to Redwood County.

SIGNED: _____
Margaret Sik, Mayor

ATTEST: _____
Betsy Snyder, City Clerk/Treasurer

**CITY OF MILROY
UTILITY POLICY AND RATES
AS OF JANUARY 1, 2025**

GENERAL INFORMATION

1. The city distributes bills every month for utilities, which includes water, sewer and garbage.
2. These bills are for the previous month in which they were billed. Ex: The bill received at the beginning of February is for charges in the month of January.
3. Water rates are charged based upon the amount of water used during that billing cycle.
4. Utility customers are charged for the installation of the water meter, \$50.00 per hour is the usual charge. If this meter should need any work done to it the \$50.00 per hour is the usual charge.
5. Sewer rates are based on gallons of water used.
6. Each property owner pays a one-time charge for connecting to the city's sanitary sewer known as a connection charge, the fee for this connection is currently \$1,000.00. This fee becomes due in full when the connection is made.
7. Each property owner pays a one-time charge for connecting to the city's water known as a connection charge, the fee for this connection is currently \$1,000.00. This fee becomes due in full when the connection is made.
8. Utility customers are charged a fee for their water meter; \$150.00 is the usual charge. This is non-refundable.
9. When property owners are selling/transferring property, the billed charges will not be prorated. Ex: If you switch at any time during the billing cycle the set fees of sewer, garbage, WIF, SIF will not be prorated and added to each bill.
10. 6.875% sales tax is applied to water consumption for commercial users only.
11. 17% sales tax is applied to garbage generators for commercial users only.
12. 9.75% sales tax is applied to garbage generators for residential users only.
13. There is a charge of \$.81 per month for the Minnesota Department of Health. These funds collected by cities are forwarded to the MDH. The MDH uses these funds to cover the expenses involved with the testing of public water systems in the state.
14. A 10% late fee will be added to all bills not received by the 15th of the month. Late Fees will be posted on any account that has not had a payment by the beginning of the next business day following the due date. Ex: the due date is the 15th, when I walk into the door on the morning of the 16th, all payments in the drop box, received electronically at that time will be posted and then afterwards late fees will be posted on all accounts not paid by the time I arrive to work. If you mail your payments, be sure to give them time to arrive by the 15th. No partial payments will be accepted accounts must be paid in full.
15. Shut off letters will be sent on the 16th of the month and due by the 25th of the month to avoid disconnection. If disconnected, a charge of \$50.00 will be required before reconnection during business hours, if turn on is requested after business hours the charge will be \$100.00.
16. If your bank returns your check to the city your water will be disconnected immediately and a charge of \$35.00 will be charged for the returned check, plus the reconnection fee of \$50.00 during business hours or \$100.00 if after business hours. This is per incident. The city will only accept cash or a money order for this incident. The city does not hold checks. The city does not deposit checks more than once.
17. If you choose to turn the utilities off at the curb, there will be a \$50.00 disconnect fee and a \$50.00 reconnect fee.
18. Utility customers are charged a \$27.50 Water Base Fee (WBF) and a \$16.50 Sewer Base Fee (SBF) this is on each billing cycle and still charged if services are discontinued.
19. Residential Apartments/Multiple Dwellings are billed per unit for the WBF and SBF. Water is billed based on the meter Usage and sewer are based on gallons of water used.

WATER RATES

Each residential/commercial customer is billed at \$ 10.05 per thousand gallons.

SEWER RATES

Each residential/commercial customer is billed at \$2.32 per thousand gallons of water used.

GARBAGE RATES

Each residential customer has a cart. These rates are billed monthly:

35 gallon \$ 12.00
65 gallon \$ 15.00
95 gallon \$ 18.00



Notice of Pay Equity Compliance

Presented to

Milroy

For successfully meeting the requirements of the Local Government Pay Equity Act M.S. 471.991 - 471.999 and Minnesota rules Chapter 3920. This notice is a result of an official review of your 2025 pay equity report by Minnesota Management & Budget.

Your cooperation in complying with the local government pay equity requirements is greatly appreciated.

January 14, 2025

Date

Jim Schowalter, Commissioner

Compliance Report

Jurisdiction: Milroy
 410 Euclid Avenue
 P.O. Box 9
 Milroy, MN 56263

Report Year: 2025
 Case: 1 - 2025 DATA (Submitted)

Contact: Bette Snyder

Phone: (507) 336-2495

E-Mail: milroy@mnval.net

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from your pay equity report data. Parts II, III and IV give you the test results. For more detail on each test, refer to the Guide to Pay Equity Compliance and Computer Reports.

I. GENERAL JOB CLASS INFORMATION

	Male Classes	Female Classes	Balanced Classes	All Job Classes
# Job Classes	1	1	0	2
# Employees	1	1	0	2
Avg. Max Monthly Pay per employee	5575.82	6288.82		5932.32

II. STATISTICAL ANALYSIS TEST

A. Underpayment Ratio = 0 *

	Male Classes	Female Classes
a. # At or above Predicted Pay	1	1
b. # Below Predicted Pay	0	0
c. TOTAL	1	1
d. % Below Predicted Pay (b divided by c = d)	0.00	0.00

*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

B. T-test Results

Degrees of Freedom (DF) = 0	Value of T = 0.000
-----------------------------	--------------------

- a. Avg. diff. in pay from predicted pay for male jobs = 0
- b. Avg. diff. in pay from predicted pay for female jobs = 0

III. SALARY RANGE TEST = 0.00 (Result is A divided by B)

- A. Avg. # of years to max salary for male jobs = 0.00
- B. Avg. # of years to max salary for female jobs = 0.00

IV. EXCEPTIONAL SERVICE PAY TEST = 0.00 (Result is B divided by A)

- A. % of male classes receiving ESP = 0.00 *
- B. % of female classes receiving ESP = 0.00
- *(If 20% or less, test result will be 0.00)



Job Class Data Entry Verification List

Case: 2025 DATA

Milroy

LGD: 778

Job Nbr	Class Title	Nbr Males	Nbr Females	Non-Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
1	Maintenance/Public Works	1	0		M	213	4375.82	5575.82	0.00	14.00	
2	Clerk/Treasurer	0	1		F	275	4895.82	6288.82	0.00	30.00	

Job Number Count: 2

City of Milroy

City Clerk/Treasurer
410 Euclid Avenue, PO Box 9
Milroy, MN 56263
Phone:(507) 336-2495
Email: milroy@mnval.net

PTO Pay out Information as of 12/31/2024

Dean Duscher – 14 th Yr	PTO	HOLIDAY	FUNERAL
EARNED – 2024	260	88	32
CARRIED OVER – 2023	313.25	0	0
Totals	573.25	88	32
Time Used 2024	177	88	32
Carry Over to 2025	396.25	0	0

Betsy Snyder – 30 th Yr	PTO	HOLIDAY	FUNERAL
EARNED – 2024	312	88	32
CARRIED OVER – 2023	510	0	0
Totals	822	88	32
Time Used 2024	256	88	32
Carry Over to 2025	566	0	0



Terms and Conditions

1. Your Regional Service Cooperative's medical & pharmacy benefits program is administered by Medica. Medica also underwrites the specific and aggregate stop loss insurance and provides customer service and account management support. The Minnesota Healthcare Consortium, of which your Regional Service Cooperative is a member, also self-insures a layer of stop loss combined with other participating service cooperatives in a statewide pooling arrangement.
2. The rates are contingent on being the only health plan(s) that you offer.
3. At least 50% of the total number of all eligible employees must enroll in the program for coverage to be offered to your group.
4. The employer must contribute at least 50% of the cost of the lowest priced health plan offered to your employees.
5. Rates included are guaranteed for 12 months beginning on January 1, 2025.
6. Rates and plans are compliant with state and Federal regulations, including ACA.
7. MHC utilizes Benefitsolver to manage Medica enrollment. Review your bill each month to confirm changes made are reflected. It's especially important to review after open enrollment and at the beginning of the plan year. Retroactive terminations are limited to 60 days. Qualifying life event changes need to be entered within 30 days of the event.
8. Your account will continue to be serviced locally by Colleen Schumann at Minnesota Healthcare Consortium/Southwest West Central Service Cooperative.
9. The Southwest West Central Service Cooperative collects premiums in full from members via ACH on a monthly basis.

For questions, please contact:

Colleen Schumann

Southwest West Central Service Cooperative

320-910-7293

cschumann@mnhc.gov

We are dedicated to empowering and engaging our members in lifelong health and well-being | www.mnhc.gov

City of Milroy

City Clerk/Treasurer
410 Euclid Avenue, PO Box 9
Milroy, MN 56263
Phone:(507) 336-2495
Email: milroy@mnval.net

Health Insurance

THIS POLICY ENACTED 1/13/2025 NEEDS CLARIFICATION.

The city contributes 100% towards the single policy current (830.66).

A determined amount towards the family policy. Current (1200.00)

The city will also contribute the deductible towards the policyholders VEBA plan. Single (1200.00)
Family (2400.00).

ALL SINGLE POLICIES ARE PAID FOR BY THE CITY

FORMULA 1

Family Policy Cost	2,478.24
City Contribution (single included)	1,150.00
Balance	1,328.24

$1328.24 \times 12 \text{ (months)} = 15,938.88 \div 26 \text{ (pay Periods)} = 613.04 \text{ per check}$

FORMULA 2

Family Policy Cost	2,478.24
Less Single paid by city	830.66
Balance	1,647.58
City Contribution	1,150.00
Balance	497.58

$497.58 \times 12 \text{ (months)} = 5,970.96 \div 26 \text{ (pay Periods)} = 229.66 \text{ per check}$

RESOLUTION 2025-5

**CITY OF MILROY
COUNTY OF REDWOOD
STATE OF MINNESOTA**

ANNUAL DESIGNATIONS

WHEREAS, at the first council meeting, certain designations are required to be made by the City Council;

THEREFORE, BE IT RESOLVED, by the Milroy City Council that the following designations shall be made for 2025:

OFFICIAL NEWSPAPER: The Official Newspaper of the City of Milroy shall be the Redwood Gazette.

ACTING MAYOR: who shall preside and perform duties in absence of the Mayor shall be _____

OFFICIAL DEPOSITORIES: The following financial institutions shall be designated as the official City depository: First Independent Bank. The designated signers for these accounts shall be Margaret Sik, Bette Snyder and _____.

MILROY FIRE DEPARTMENT OFFICERS: The Milroy fire department recommends appointing the following officers

- Chief.....Matt Krueger
- Assistant Chief.....Dean Duscher
- Secretary.....Adam Snyder
- Safety Training Officer.....Dean Duscher
- Training Officers.....Jacob Welu & Nick Mueller
- Civil Defense Directors.....Mike Debbaut, Adam Snyder, Dean Duscher & Nick Mueller

COMMITTEES: The Council may create standing or special committees as it deems necessary. Such committees shall consist of as many members and perform such duties that are related to the policy setting role of the council as the Council may want.

Adopted by the Mayor and Council of the City of Milroy, Minnesota, this 27th day of January, 2025.

SIGNED: _____
Margaret Sik, Mayor

ATTEST: _____
Betsy Snyder, City Clerk/Treasurer

Vendor Payment History Report

Trans	Vendor Name	Check Date	Check Number	Invoice	Amount	Account Number	Fiscal Period
10865	Kinner & Company LTD	4/1/2024	12517	2023	\$7,500.00	01-01-4055	2024 4
10500	Kinner & Company LTD	2/27/2023	12272	2022	\$11,000.00	01-01-4055	2023 2
10102	Kinner & Company LTD	3/16/2022	12015	2021	\$7,500.00	01-01-4055	2022 3
9833	Kinner & Company LTD	4/13/2021	11814	2020	\$7,140.00	01-01-4055	2021 4
9465	Kinner & Company LTD	3/12/2020	11574	2019	\$7,140.00	01-01-4055	2020 3
9062	Kinner & Company LTD	2/28/2019	11312	2018	\$7,140.00	01-01-4055	2019 2
8654	Kinner & Company LTD	2/20/2018	11035	2017	\$6,800.00	01-01-4055	2018 2
8302	Kinner & Company LTD	3/22/2017	10781	2016	\$6,800.00	01-01-4055	2017 3
8093	Kinner & Company LTD	9/7/2016	10638	8-23-2016	\$1,295.00	06-03-4055	2016 9
7904	Kinner & Company LTD	3/9/2016	10505	1-2016	\$6,800.00	01-01-4055	2016 3
7531	Kinner & Company LTD	2/24/2015	10192	1-2015	\$6,490.00	01-01-4055	2015 2
7122	Kinner & Company LTD	2/24/2014	9620	2013	\$6,490.00	01-01-4055	2014 2
6746	Kinner & Company LTD	4/2/2013	9203	1-2013	\$6,490.00	01-01-4055	2013 4
6250	Kinner & Company LTD	2/27/2012	8647	2011	\$5,190.00	01-01-4055	2012 2
5641	Kinner & Company LTD	2/3/2011	8094	2010	\$5,190.00	01-01-4055	2011 2
5013	Kinner & Company LTD	3/15/2010	7558	2009	\$5,190.00	01-01-4055	2010 3
4298	Kinner & Company LTD	2/17/2009	6981	2008	\$4,290.00	01-01-4055	2009 2
3623	Kinner & Company LTD	2/27/2008	6456	2007	\$4,290.00	01-01-4055	2008 2
3081	Kinner & Company LTD	2/20/2007	5935	2006	\$4,290.00	01-01-4055	2007 2
2680	Kinner & Company LTD	5/16/2006	5543	2005	\$3,890.00	01-01-4055	2006 5
2010	Kinner & Company LTD	2/14/2005	4932	2004	\$4,890.00	01-01-4055	2005 2
1542	Kinner & Company LTD	2/11/2004	4436	2003	\$3,590.00	01-01-4055	2004 2
1196	Kinner & Company LTD	5/1/2003	4026	1	\$175.00	06-03-4055	2003 5
1114	Kinner & Company LTD	2/25/2003	3947	4004	\$3,170.00	01-01-4055	2003 2
					\$132,740.00		

Audit cost history



Kinner & Company Ltd
Certified Public Accountants

January 8, 2025

City of Milroy
PO Box 9
Milroy, MN 56263

We are pleased to confirm our understanding of the services we are to provide the City of Milroy for the year ended December 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Milroy as of and for the year ended December 31, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Milroy's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Milroy's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of City's Proportionate Share of Net Pension Liability
- 3) Schedule of City's Contributions
- 4) Notes to the Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Milroy's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other

additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

1) Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues and Expenditures and Changes in Fund Balances

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of your accounting records of the City of Milroy and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, Government Auditing Standards do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or

misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Errors, fraudulent financial reporting, management override of controls, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of

internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Milroy's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the City of Milroy in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the

financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City of Milroy; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Kinner & Company Ltd and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to U.S. Government Accountability Office or its designee, for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Kinner & Company Ltd personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Minnesota and Office of the State Auditor. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Nathan Kinner is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in March 2025 and to issue our reports no later than June 30, 2025.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$8,300. If you have over \$750,000 in federal spending, and a single audit is required we will have an additional fee. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the City of Milroy's financial statements. Our report will be addressed to those charged with governance of the City of Milroy. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or

are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Milroy is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of Milroy and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Kinner & Company Ltd
Certified Public Accountants
Tracy, Minnesota

RESPONSE:

This letter correctly sets forth the understanding of City of Milroy.

Management signature: _____ Title: _____ Date: _____

Governance signature: _____ Title: _____ Date: _____



Rec'd 1/17/2025

January 15, 2025

MN ID: 8916747

City of Milroy
Betsy Snyder
PO Box 9
Milroy, MN 56263-0009

Solid Waste Management Tax Office Audit

Dear Betsy Snyder or whom this may concern:

The Minnesota Department of Revenue has selected City of Milroy for an audit of the Minnesota Solid Waste Management Tax. The audit will include the filing periods ending 9/30/2021 through 12/31/2024. This audit period may change based upon information discovered during the audit process.

What must I do?

You must provide the following information within 15 days of the date of this letter (this list may be adjusted).

- Work papers (back-up report) used to prepare your return, including adjusting journal entries
- Invoices billing your customers
- Contract with hauler
- Billing register

How do I send the information?

Send the information using one of the following:

- Audit Room:
 - Our secure online file exchange system. Call 651-556-4706 or email Ryan.Kotzenmacher@state.mn.us to set up a secure room.
- Email: Ryan.Kotzenmacher@state.mn.us
 - Complete and send the *Authorization to Communicate through Email Transmission* (Form REV187).
- Mail the requested information and **a copy of this letter to:**

Ryan Kotzenmacher
Minnesota Revenue
Mail Station 3331
St. Paul, MN 55145-3331

Enclosed are *What are my rights as a taxpayer?* and *Minnesota Revenue is auditing (reviewing) my tax return. Now what?* brochures. This information explains your rights during the audit.

Questions?

If you have any questions, contact me at 651-556-4706 or Ryan.Kotzenmacher@state.mn.us.

Thank you for your cooperation.

Sincerely,

Ryan Kotzenmacher
Revenue Tax Specialist
Special Taxes Division

Supervisor:
Jeff Kuha
651-556-4743
jeff.kuha@state.mn.us

Enclosures: *What are my rights as a taxpayer?* and *Minnesota Revenue is auditing (reviewing) my tax return. Now what?*, and *Authorization to Communicate through Email Transmission* (Form REV187).

What are my rights as a taxpayer?

This information sheet explains some of your rights while working with the Minnesota Department of Revenue.

The Minnesota Department of Revenue is dedicated to upholding your rights as a taxpayer. This is part of our responsibility to treat all taxpayers fairly, equitably, and consistently. As a taxpayer, you also have basic responsibilities when working with the department.

What are my responsibilities?

- Providing complete and accurate information when filing tax returns
- Filing returns on time
- Paying your taxes on time

What are my taxpayer rights?

You have the right to:

- Receive tax notices and bills that explain how much you owe in taxes, penalties, and interest – and why.
- Know why we are asking for information and what will happen if you do not give it to us.
- Receive prompt, courteous, and correct answers to your questions.
- Expect that we will not disclose the information you give us, except as authorized by law.
- Record an in-person interview with a department employee if you notify us in advance.
- Buy a copy if we record the in-person interview and you do not record it.
- Sue us (take us to court) for damages if you think any department employee recklessly or intentionally ignores the law while collecting your overdue taxes. (However, if the court finds the lawsuit was frivolous or intended as a delaying action, the court will fine you.)

May I have someone help me?

Yes. You may have an accountant, attorney, or other eligible adult represent you when working with the department. You must give that person written permission. Fill out and sign Form REV184, *Power of Attorney*, and send it to the division that contacted you. Form REV184 explains who is eligible to represent you.

You can get Form REV184:

- On our website at www.revenue.state.mn.us
- By calling us at 651-296-3781 or 1-800-652-9094 (toll-free)

What if I disagree with a penalty amount?

The department may send you a Tax Order (notice) that has a penalty amount on it. You may ask us to reduce or cancel a penalty for filing or paying late. That is called "abatement" of the penalty. However, if you disagree with any other penalties – besides those for filing or paying late – you will have to appeal the order. Appeal instructions are included with your order.

How do I ask for an abatement?

Send us a letter explaining in detail why you believe you have reasonable cause (a valid reason due to circumstances beyond your control) for filing or paying late.

You must make your request within 60 days of the date on the notice assessing the penalty. If submitting your abatement request in writing, include a copy of the notice with your letter and mail it to:

Appeals and Legal Services
Mail Station 2220
600 N. Robert St.
St. Paul, MN 55146-2220

What happens after I ask for an abatement?

We will consider your request and notify you of our decision.

- **If we agree** to reduce or cancel the penalty and interest on the penalty, you must still pay the taxes and interest on those taxes.
- **If we deny** your request for an abatement, you may appeal our denial. You cannot ask for an abatement again; if you still disagree with the penalty, you must file an appeal. The denial will tell you how to appeal.

What if I think I am owed a refund?

You have the right to request (claim) a refund if you paid more tax than you owe. You must provide documentation to support your claim. A request for refund is often made by filing an amended tax return.

You have 3 ½ years from the date your return was originally due to request the refund. This time may change because of an audit, collection action, appeal decision, or the department filing a return on your behalf.

Note: To receive a property tax refund, you must file your return by August 15 of the year following the due date. After that, you will not receive the refund.

You may contact the Taxpayer Rights Advocate

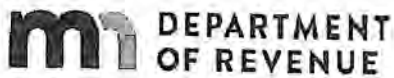
As hard as we try to resolve disputes with taxpayers, we cannot always do that. In that case, you may contact the Taxpayer Rights Advocate.

Phone: 651-556-6013 or 1-855-452-0767 (toll-free)

Email: dor.tra@state.mn.us

Resources

Go to www.revenue.state.mn or call us at 651-556-3000 for information and answers to many of your questions.



Minnesota Revenue is auditing (reviewing) my tax return. Now what?

This information sheet gives a brief overview of an audit and explains some of your important rights as a taxpayer.

What's an audit?

An audit is a review of your tax returns. The Minnesota Department of Revenue's goal in an audit is to be sure we're collecting the right amount of tax from you. During an audit, we use information that we get from you and others. The auditor assigned to your case will tell you what information we need from you.

When can you audit my tax returns?

Generally, we have 3½ years from the due date of the return or the date you filed the return, whichever is later. However, if you did not file a return, there is no time limit.

Also, we can extend that time limit under certain conditions, for example, if you amended (changed) your federal tax return, significantly understated your income, or filed a false or fraudulent return.

May I have someone help me?

Yes. You may choose any accountant, attorney, or other eligible adult to represent you during the audit. If someone else is representing you, you must give that person written permission. Fill out and sign Form REV184, *Power of Attorney*, and send it to the auditor that contacted you.

You can get Form REV184:

- On our website at www.revenue.state.mn.us
- By calling us at 651-296-3781 or 1-800-652-9094 (toll-free)
- By writing us at Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421.

What if I realize at a meeting that I need help?

If you do not have representation at an audit meeting and you want it, we will stop the meeting and give you up to 30 days to contact your representative. We'll reschedule the meeting with you. However, the audit will continue.

Rescheduling the meeting may require an extension of the time to complete the audit. If this happens, we'll need you to sign a waiver to extend the time period.

What happens at the end of the audit?

When we finish our audit, we'll send you a clear explanation of our findings and any changes we made to your return.

Your rights as a taxpayer

At the Minnesota Department of Revenue, we're dedicated to upholding your rights as a taxpayer. For more information, go to www.revenue.state.mn.us and select Taxpayer Rights at the bottom of the page, or contact the Taxpayer Rights Advocate.

You have the right to:

- Receive tax notices and bills that explain how much you owe in taxes, penalties, and interest – and why.
- Know why we are asking for information and what will happen if you do not give it to us.
- Receive prompt, courteous, and correct answers to your questions.
- Expect that we will not disclose the information you give us, except as authorized by law.
- Have an accountant, attorney, or other eligible adult represent you at any time.
- Record an in-person interview with a department employee if you notify us in advance.
- Buy a copy of our recording if we decide to record the in-person interview and you do not record it.
- Sue us (take us to court) for damages if you think any department employee recklessly or intentionally ignores the law while collecting your overdue taxes. (However, if the court finds the lawsuit was frivolous or intended as a delaying action, the court will fine you.)

You may contact the Taxpayer Rights Advocate

As hard as we try to resolve disputes with taxpayers, we cannot always do that. If that's the case, you may contact the Taxpayer Rights Advocate. The Advocate's Office gives an independent review of your tax situation and does not report to any taxing or collecting division.

Phone: 651-556-6013 or 1-855-452-0767 (toll-free)

Email: dor.tra@state.mn.us