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# CHISAGO COUNTY NOTICE OF PROPOSED PROPERTY TAX STATEMENT (TNT NOTICE) SUPPLEMENTAL INSERT POLICY

## I. PURPOSE

All real property owners in Chisago County receive information on an annual basis through the statutorily required Truth-In-Taxation Notice. This wide-spread communication tool provides an opportunity for entities in Chisago County to deliver targeted, relevant tax information to the property tax payers of Chisago County. In recognition of that fact, Chisago County has developed this policy to assure that the use of such inserts shall be consistent with the laws of Minnesota.

## II. POLICY

Minnesota Statutes 275.065, Subdivision 3 allows counties, cities, and school districts, with the consent of the County Board, to include supplemental information with the Notice of Proposed Property Tax Statements (Truth-in-Taxation Notice).

## III. PROCEDURE

The county, cities, and school districts are the only entities allowed to include inserts as prescribed by statute. Other entities, including townships or special taxing districts, may not request the inclusion of an insert.

Inserts may only include information as allowed by Minnesota Statutes 275.065:\*\*

1. The impact of inflation as measured by the implicit price deflator for state and local government purchases;
2. Population growth and decline;
3. State or federal government action; and
4. Other financial factors that affect the level of property taxation and local services that the governing body of the county, city, or school district may deem appropriate to include.

The information may be presented using tables, written narrative, and graphic representations, and may contain instruction toward further sources of information or opportunity for comment.\*\*

*\*\*These restrictions are contained in Minnesota Statutes 275.065 as adopted by the 2005 Legislature and may be amended from time-to-time. This policy will be amended to reflect any changes, but at all times the restrictions found in the statute will be in effect.*

The full cost of including an insert will be the responsibility of the requesting jurisdiction.

A city or school district shall notify the Treasurer's Office of its request to include an insert by August 1 of each year. The department may deny a request received after that date if it feels approving the request would jeopardize the timely mailing of the Notice of Proposed Property Tax Statements.

Final versions of all inserts must be delivered to the county on or before October 1 of each year. Any insert must also be sent by the entity to the Minnesota Department of Revenue.

#### **IV. RESPONSIBILITY**

##### **A. County Board**

Resolution providing for the consent for inclusion of inserts.

##### **B. Treasurer's Office**

1. Provide form for making requests for inclusion of inserts.
2. Coordinate the insert inclusion process with the print vendor selected by the Treasurer's Office.
3. Review and provide comment related to the content of each insert.
4. Deny any requests for inclusion of inserts that provides information that is not allowed by Minnesota Statutes 275.065.
5. Bill each jurisdiction for the full cost of the inclusion of any insert.

##### **C. City, School District, or County (if county is requesting an insert):**

1. Provide notice to Treasurer's Office as required in the policy.
2. Provide a draft and final copy of insert as required in the policy.
3. Provide insert that follows the standards for size and weight.
4. Responsible for the accuracy of the entire content of the insert provided to the county, including the responsibility for providing a final copy that has been proofed for spelling and formatting.
5. Provide approval for final copy through a signature of an official acting on behalf of the city, school, or county.
6. Pay all costs, including but not limited to any increased postage costs, printing, insertion, and an administrative fee to the Treasurer's Office, related to each insert.

## **V. ADMINISTRATIVE PROCEDURE**

### **A. Process & Timing**

1. All entities wishing to include an insert shall notify the Treasurer's Office on the form provided by the department by August 1.
2. A draft copy of each insert shall be delivered to the county in electronic format (PDF file is preferred) by September 15.
3. Treasurer's Office will review and provide comments on each insert to the submitting jurisdiction.
4. Treasurer's Office will provide an estimate of the full costs of inclusion of each insert prior to the date for submission of the final draft. This estimate will be developed in consultation with the print vendor.
5. Final inserts should be accompanied by a signed acknowledgement by a responsible local official for each entity that this version is the final, proofed copy to be included with the proposed property tax notice.
6. Final insert copy in electronic form must be submitted to the department no later than October 1st.
7. If any requirements related to this policy change because of the requirements or capabilities of a new print vendor selected through the competitive bid process, the Treasurer's Office will inform the county, cities, and school districts as soon as possible.

**B. Insert Standards**

1. Inserts will be printed on 20# bond paper
2. Minimum Size: 4" wide by 3 ½ " long
3. Maximum Size: 8 ½" by 11" folded
4. Printed on one or both sides of the paper
5. White or colored paper

**C. Costs**

1. Billing for the cost of each insert will be sent after the department receives the final invoice from its print vendor. Payment to the Treasurer's Office will be required within 30 days.
2. Costs for each insert may include, but are not limited to:
  - a. The cost of inserting the inserts into the mailing envelope.
  - b. All printing and paper costs.
  - c. A proportionate share of any additional postage costs if the mailing exceeds the standard one ounce.
  - d. Additional postage costs if any caused by the inclusion of inserts through the sorting/routing process.
  - e. A proportionate share of any additional printing costs caused by the need to have additional print groups.
  - f. A \$300 administrative fee paid to the Treasurer's Office for coordinating the insertion and mailing process.
3. The Treasurer's Office will deny any requests for future inserts if full payment has not been made for any past insert.

4. The additional postage costs incurred from the inclusion of any inserts within a community will be shared proportionally amongst the entities that included an insert. [For example, if City A and School District A include inserts and the cost to mail notices to residents of City A (who also belong to School District A) is \$400 higher than it would have been without inserts, each entity will be billed \$200 for postage (assuming the same weight of insert—if one insert is heavier a larger share of the postage cost will be billed to the jurisdiction with the heavier insert). If the addition of a single insert in any community does not cause a higher postage rate, no charge will be billed for postage.]