



**RULES AND REGULATIONS OF THE  
MINNESOTA COUNTIES COMPUTER COOPERATIVE TAX COURT USER  
GROUP**

ADOPTED 11/15/2016  
Approved June 4, 2019  
Approved August 13, 2020

MnCCC membership is defined as a Minnesota county or other Minnesota governmental subdivision that is eligible to enter into a joint powers agreement under Minnesota Statute 471.59, and that has ratified and executed the Joint Powers Agreement and has paid those membership Dues and other Charges established by MnCCC from time to time.

The MnCCC Board may adopt Rules and Regulations to govern the business and operation of User Groups. Such Rules and Regulations shall be considered supplementary and cannot conflict with or be inconsistent with MnCCC Bylaws and may at any time be modified, replaced or repealed. The Board shall also adopt, maintain, and from time to time update a set of core contract principles and minimum standards that must be included within any software or service agreements. Any deviation from such core principals or minimum standards will require the Board's prior written Consent.

In accordance with Article V., Section 1, of the Minnesota Counties Computer Cooperative (MnCCC) Bylaws, the following supplementary Rules and Regulations governing the business of the Tax Court User Group are promulgated.

#### **Tax Court User Group**

**Mission:** To develop and maintain software contracts and other services that support counties agencies tracking and reporting of Tax Court Cases.

**Vision:** Create, implement and enhance effective and efficient sharing of and access to tax court cases through active cooperation of the membership.

#### **The Tax Court User Group shall:**

- Provide direction to the MnCCC Executive Committee regarding vendor selection and vendor contracts
- Determine and approve modifications or enhancements to existing software applications
- Identify the need for and requirements of new applications
- Conduct business necessary to the operation of the group
- Share financial obligations
- Share knowledge
- Sustain membership
- Improve efficiencies for users
- Participate in the administration and functions necessary to sustain the group and software systems

- Actively solicit representation and input from all members
- Maintain integrity of the software systems

## **Article I** **Purpose**

**Section 1.** The Property Tax Court User Group (User Group) exists to collectively provide direction to the MnCCC Board, which has the authority to contractually bind the Cooperative on behalf of the User Group regarding vendor selection, vendor contracts, and payments to vendors for data processing software and other services to members of the User Group; and to conduct business necessary to the operation of the User Group.

**Section 2.** The purpose of the User Group Rules and Regulations is to define the manner in which the User Group shall operate; to describe the rights, privileges, and obligations of the User Group members; to determine and approve changes, modifications, or enhancements to existing software applications and to identify the need for and requirements of new software applications; to allocate resources necessary for adequate maintenance and support of software applications, including dedicated websites or other technology and dedicated human resources, if deemed necessary by the User Group; to determine the provision of other services to members of the User Group; and to conduct business necessary to the operation of the User Group.

## **Article II** **Definitions**

**Section 1.** "TAXLINK" shall mean the property tax court software system, including legislative changes, modifications and enhancements, to be furnished to MnCCC by SCOMAR License Agreement and Maintenance and Support Contract between SCOMAR and MnCCC dated June 7, 2016.

**Section 2.** "License Agreement" shall mean the current TAXLINK License Agreement between SCOMAR and MnCCC, whereby SCOMAR will furnish a property tax court software system to MnCCC.

**Section 3.** "Maintenance and Support" shall mean the current Maintenance and Support Contract between SCOMAR and MnCCC dated June 7, 2016, whereby SCOMAR will provide maintenance and support services relating to the TAXLINK System for use in Minnesota, as well as furnish modifications and enhancements to the TAXLINK System.

**Section 4.** "Licensed User" shall mean who has received a license to use a particular User Group software product. Licensed users may be required to comply with data entry, data maintenance, and information sharing requirements as established by the User Group.

**Section 5.** "Member deposit" shall mean funds held by MnCCC for a User Group member for a specific purpose. The disposition, return, or use of the funds is at the direction of the User Group member.

**Section 6.** "Enhancement Fund" shall mean funds being held by MnCCC for the support and operation of data processing software and other services for the User Group. Authorization for the expenditure of monies from an enhancement fund are determined by the User Group Advisory Committee. If a software product for which there is an enhancement fund is discontinued, the contents of the enhancement fund will be distributed to the current User Group members based on the distribution formula used to generate that specific enhancement fund.

### **ARTICLE III** **MEMBERSHIP**

**Section 1.** Minnesota counties are eligible to become members of the User Group. Minnesota cities and state agencies, with approval by the User Group Advisory Committee, are eligible to become members of the User Group.

**Section 2.** To become a member of the User Group, the county, city, or agency must:

- 1) Pay the dues established by the MnCCC Board of Directors as provided for in Article X, Sections 2 and 4 of the MnCCC Bylaws;
- 2) Ratify the TAXLINK Maintenance and Support Contract and be current in its maintenance and support payments;
- 3) Abide by the provisions of the MnCCC Joint Powers Agreement, MnCCC Bylaws and the User Group Rules and Regulations;
- 4) Not implement any changes, modifications or enhancements to the TAXLINK System, except insofar as such changes, modifications or enhancements are approved by the User Group Advisory Committee;
- 5) Agree to comply with data entry and data maintenance requirements as established by the User Group;
- 6) Agree to comply with appraisal and assessment information and document sharing as allowed by Minnesota Statutes;
- 7) Accept the potential obligation to test changes to the TAXLINK System or participate on service committees from time to time.

**Section 3.** To become a member of the User Group, the county or city must have either:

- 1) Financially participated in the development of the application system or optional module(s);
- 2) Paid all appropriate financial obligations for the application system or optional module(s); or

- 3) Paid all appropriate financial obligations for the optional User Group service.

The amount of financial participation paid by members, including the development cost for an application system development project, cost distribution of the application system or optional module, or cost distribution of optional services is determined by the User Group.

**Section 4.** Members of the User Group benefit through receiving the right to:

- 1) Use the TAXLINK System and deliverables as defined in and under the conditions set forth in the TAXLINK System Contract;
- 2) Maintenance and support services under the terms and conditions set forth in the TAXLINK System Contract;
- 3) Elect to receive or participate in other User Group provided services; and
- 4) Participate in the decisions of MnCCC and the User Group according to the procedures and provisions set forth in the MnCCC Joint Powers Agreement, MnCCC Bylaws, and User Group Rules and Regulations.

#### **ARTICLE IV** **ORGANIZATION AND STRUCTURE**

**Section 1.** The User Group shall be organized as a User Group, User Group Advisory Committee, and designated Working Committees necessary to conduct the business of the User Group.

**Section 2.** The User Group Advisory Committee is responsible for the day-to-day operations. Its voting members shall consist of:

- 1) The Chairperson and Vice Chairperson as elected by members of the User Group;
- 2) One representative from each of the designated Permanent Working Committees having been elected by members of the respective working committee;
- 3) The immediate past Chairperson of the User Group; and
- 4) Two at large representatives
- 5) Recording Officer as an appointed position and a non-voting member
- 6) ISSG Liaison elected to the User Group by ISSG, as a non-voting member
- 7) MnCCC Board Liaison appointed to the User Group by the MnCCC Board, as a non-voting member

**Section 3.** The Chairperson shall prepare an agenda for and conduct meetings of the User Group and Advisory Committee. The Vice Chairperson shall conduct meetings in the absence of the Chairperson and shall succeed the Chairperson if the Chairperson resigns or is otherwise unable to complete his or her term. The Recording Officer shall keep minutes for all User Group Advisory Committee and User Group Meetings. In the event the Recording Officer is not present at a User Group meeting or Advisory Committee meeting, the Chair shall appoint a minute taker for that particular meeting.

**Section 4.** The User Group Offices of the Past Chair, Chairperson, and Vice Chairperson shall each be one-year rotating positions. Each year, at the annual business meeting, the Vice Chair is elected. The past Vice Chairperson will move to Chairperson, the Chairperson will move to Past Chairperson and the Past Chair will move off the Advisory Committee. Each position is a one-year position. The Recording Officer is an annual appointment by the Chairperson.

In the event that one of the Officers, except for the Past Chair, leaves their position with more than six months remaining in the term, all officers will move up one position and the User Group (via meeting or email ballot) will elect a new Vice Chair to serve out the term and assume that position in the rotation described in this section. In the event that one of the Officers, except for the Past Chair, leaves their position with less than six months remaining in the term, all officers will temporarily move up one position and the Chairperson will appoint a temporary Vice Chair to serve out the term. At the next User Group business meeting, all officers will return to their positions and the normal rotation will commence. Elections will be held for the applicable vacancies. In all instances, if the Past Chair position becomes vacant, the position will be filled by the previous past Chair. If they are unavailable the position will remain open until the next annual election

**Section 5.** One of the two general representatives are elected annually at the User Group business meeting to serve two-year staggered terms on the User Group Advisory Committee. At the first election for this User Group (in 2016), both general representatives will be elected with one of the two representatives serving an initial one-year term to facilitate ongoing two-year staggered terms. The one-year term will be determined by a random selection method implemented by the User Group Chairperson.

In order to keep the representativeness of the general representatives as broad as possible, at no time should the User Group elect more than one general representative from an MnCCC Region. In the event an elected representative subsequently begins employment at a different member in a different MCCC Region and that results in both representatives from the same MnCCC Region, the duplication will be addressed at the next annual election.

General representatives shall not be elected to more than two consecutive two-year terms. In the event one of the general representatives leaves their position, the User Group Chairperson will appoint a replacement to serve until the next annual User Group business meeting. At that meeting, members will elect a new representative to serve out the term.

In the event the user group cannot secure a nomination for a representative that complies with the representativeness and term limit provisions of this section, these provisions may be waived for that election by an affirmative majority vote of the members present at that election for a candidate who does not meet these provisions.

**Section 6.** Each member participating in the User Group is entitled to one vote for those User Group actions. Each member serving in a capacity on the User Group Advisory Committee is entitled to one vote for those Advisory Committee actions.

**Section 7.** Each User Group member shall appoint a delegate and an alternate to represent the member at meetings of the User Group. The member's User Group alternate may only vote in

the absence of the member's delegate. A designated alternate of a member may vote in the absence of the member's delegate at any User Group meeting.

**Section 8.** A Technical Liaison will serve a one-year term commencing after the MnCCC Annual Meeting. The Technical Liaison will be elected at the MnCCC Information Services Support Group (ISSG) Annual Meeting and will be responsible for attending User Group and User Group Advisory Committee meetings and participating in their assigned activities. The liaison will provide a communication link between ISSG, member IT departments, User Group Advisory Committee, and the User Group. The ISSG Group may elect a Co-Technical Liaison if requested by the User Group Advisory Committee. The Technical Liaison is responsible for appointing an Alternate Liaison in the absence of the Technical Liaison or Co-Technical Liaisons.

**Section 9.** The User Group Advisory Committee may form Working Committees or Permanent Working Committees to address special issues or projects. The User Group Advisory Committee must maintain at a minimum an Enhancements Committee and a Legislative/Judicial Committee as Permanent Working Committees. Assigned staff from any User Group member may participate and vote as a member of a Working Committee (Permanent or regular); however, no member may have more than one vote on any Working Committee. The User Group shall adopt rules and prescribe procedures for the operation of all Working Committees. The User Group Advisory Committee may delegate decision-making authority to a Working Committee. A member of each duly-formed Permanent Working Committee shall be elected to serve on the User Group Advisory Committee.

Members of Working Committees must be recognized by the User Group Advisory Committee. Each Working Committee chair should report membership and changes in membership at regularly-scheduled User Group Advisory Committee Meetings. Each Working Committee shall have no less than three (3) members in addition to the Chair and no more than eight (8) members including the Chair. The Working Committee Chair is responsible for calling meetings, setting meeting agendas, and when practical, making sure minutes are taken at and forwarded to MnCCC for publication. The Chair should report Working Committee activities at each User Group Advisory Committee meeting and each User Group meeting.

**Section 10.** The Chairperson of all Permanent Working Committees shall be elected by the User Group. It is desirable for the Chair of each Permanent Working Committee to be a member of the User Group Advisory Committee; however the provisions of Section 9 above apply. Individuals must commit to participation and be recognized by the User Group Advisory Committee as a committee member. Once designated a member of a Permanent Working Committee, that member is entitled to one vote of that committee. The Chair must report Permanent Working Committee activities at each User Group Advisory Committee meeting and each User Group meeting.

**Section 11.** The annual meeting of the User Group shall be held during the MnCCC Annual Conference. Additional meetings of the User Group may be called by the User Group Chair, a majority of the User Group Advisory Committee members, or upon written request of the lesser of twelve (12) members or 30% of the User Group members. Additional meetings of the User Group Advisory Committee may be called by the User Group Chair or a majority of the User

Group Advisory Committee members. Meetings of Working Committees shall be held at the call of the Chair of that particular committee. All User Group, User Group Advisory Committee, and Working Committee meetings will comply with the “open meeting laws” for the State of Minnesota. Meetings will be conducted according to “Robert’s Rules of Order, Revised” and these User Group Rules and Regulations.

**Section 12.** A quorum shall consist of 50% plus one or more of the members or appointed representatives or delegates of the User Group, User Group Advisory Committee, or Working Committee at a duly-called meeting. A quorum is needed to conduct business of the User Group and User Group Advisory Committee.

**Section 13.** The User Group Advisory Committee shall prepare a detailed, annual budget for the User Group operations. The User Group shall, at its annual meeting, adopt a budget for the coming calendar year that will meet the User Group needs. This budget shall include, at a minimum, an Enhancement Fund to be used for unforeseen, mandated changes and program enhancements. The User Group Advisory Committee may determine expenditures of the Enhancement Fund as long as the expenditures do not exceed the balance remaining in the Enhancement Fund. Expenditures beyond those budgeted or reserve funds must be approved by the User Group. Financial reports shall be provided by MnCCC to the Advisory Committee and User Group at all Advisory and User Group Meetings.

**Section 14.** All general business of the User Group, including increases in costs and fees, may be acted upon by a simple majority of members present at a duly-called meeting when a quorum is present. Voting may also be conducted by mail, conference call, fax, interactive TV, or e-mail vote if authorized by the User Group Advisory Committee. If a method of voting other than in-person voting is used, a majority of the User Group members must approve the action before it becomes effective.

**Section 15.** Support for meetings, mailings, research, contracting, billing, vendor monitoring, and other similar services will be provided by the MnCCC staff.

**Section 16.** Notice of User Group, User Group Advisory Committee, and Working Committee meetings must be provided to members at least ten (10) days prior to a meeting. Notice of meetings are sent out via MnCCC’s RSVP system, or successor system. All members shall have at least one person signed up to receive notices. Notice of a meeting may be waived, in writing signed by the User Group member, before, at, or after such meeting. Meeting minutes shall be generated for all User Group and User Group Advisory Committee meetings by the designated Recording Officer and shall be distributed to all User Group members via MnCCC’s system.

When practical, all Working Committee meeting minutes shall be generated and distributed to all User Group members via MnCCC’s system. In the absence of generated and distributed Working Committee meeting minutes, the Working Committee Chair, or designate, shall provide an update of meeting actions at the next User Group or User Group Advisory Committee meeting.

**Section 17.** The User Group shall meet a minimum of one time per year in June to hold a business meeting to address policy, contract, and financial issues. Officers shall be elected and an annual budget adopted at the annual meeting. The User Group Advisory Committee and Working Committees shall meet on an as-needed basis. Meeting times and locations shall be



coordinated with MnCCC staff. Meetings, other than the annual User Group meeting in June, may be conducted in person or via conference call, interactive TV, or other electronic/remote meeting technology.

**Section 18.** Enhancements are changes or modification to existing systems, modules, or programs, or the development or purchase of new programs. Any member can request an enhancement by completing a User Group Enhancement Request Form and forwarding it to the MnCCC office. All enhancement requests will be sent to the User Group Advisory Committee for its consideration or referral to an appropriate Working Committee. Enhancement requests are subject to the provisions of Article 5 herein. The User Group Advisory Committee can implement a global enhancement only if there are sufficient monies in the Enhancement Fund to pay for the enhancement. Enhancement expenditures in excess of the balance in the Enhancement Fund are subject to Article 5, Section 1 herein, or must be approved by the User Group.

## **ARTICLE 5** **MODIFICATION AND ENHANCEMENT OF SYSTEM**

**Section 1.** The Enhancement Committee shall be formed as a Permanent Working Committee of the User Group and will review all global or participatory Enhancement Requests. A global enhancement is to be made available to all user group members and shall be paid for and supported by all members. Participatory enhancements are subject to Section 4 below. The Enhancement Committee may approve, reject, modify, or hold for additional information any Enhancement Request. If the Enhancement Committee approves an Enhancement Request, the request will be submitted to SCOMAR for an estimate of cost. Once received, the enhancement and cost estimate will be forwarded to the User Group Advisory Committee. The Advisory Committee shall review the request. If the Advisory Committee approves the request, the Enhancement Committee Chairperson will forward the approved request to SCOMAR.

The Legislative/Judicial Committee shall be formed as a Permanent Working Committee and will review all statutory changes and Department of Revenue directives and any findings or notices from the Minnesota Tax Court. The Legislative/Judicial Committee will submit change requests directly to SCOMAR without approval from the Enhancement Committee or the Advisory Committee.

**Section 2.** All program development and license fee payments received by MnCCC, less any amounts due to SCOMAR by MnCCC by virtue of any contracts between MnCCC and SCOMAR regarding the TAXLINK System, shall be deposited into a MnCCC Enhancement Fund. The Advisory Committee may authorize disbursements from this fund to pay for the cost of enhancements to the TAXLINK System.

**Section 3.** The User Group may annually assess the members of the User Group a fee to fund enhancements to the TAXLINK System. The annual enhancement assessment, if any, shall be approved by the User Group at its annual meeting.

**Section 4.** Participatory enhancements are enhancements that, in the opinion of the Advisory Committee, are of benefit to only a portion of the User Group members. They are initiated at the request of, and potentially available for the benefit of, a limited number of members. Participatory enhancements must be approved by the Enhancement Committee and the Advisory Committee. Participatory enhancements, and any future updates to such enhancements, shall be paid for by the member(s) requesting and/or participating in the enhancement and shall not be paid for using the User Group Enhancement Fund. When possible, participatory enhancements shall include a feature causing availability of the enhanced functionality to be limited to the participating members. The participating members may waive the requirement for an enhancement to include this functionality to limit availability to participating members.

## **ARTICLE 6** **OPTIONAL USER GROUP SERVICES**

**Section 1.** Members of the User Group may elect to participate in optional user group services as provided by the User Group Advisory Committee. Optional services are considered participatory and are not required to be shared by all members.

**Section 2.** Optional user group services will be categorized as either ongoing or ad hoc. Ongoing optional user group services, such as retained legal experts or appraiser, have undefined end dates or contractual end dates but a reasonable expectation for an ongoing need for that category of service, as determined by the User Group Advisory Committee. Once approved by the advisory committee, ongoing optional user group services may be available to member without regard to Article 6, Section 3 below.

Ad hoc optional user group services have a defined end date or very limited utility, as determined by the User Group Advisory Committee.

**Section 3.** Members electing to participate in or receive an optional service must complete an appropriate work order form which will then need to be approved by the User Group Advisory Committee, if required by the Advisory Committee.

**Section 4.** Costs for optional services will be determined by the User Group Advisory Committee and will then be borne by members that elect to participate in or receive that service. The advisory committee shall always consider opportunities to cost share and reduce member costs when determining pricing for optional user group services.

## **ARTICLE 7** **USER GROUP FEES**

**Section 1.** Members of the User Group agree to pay the dues established by the MnCCC Board of Directors as provided for in Article X of the MnCCC By-laws and the sections below. (MnCCC By-laws are available at the MnCCC website, [www.mnccc.org](http://www.mnccc.org))

**Section 2.** The User Group shall establish fees for the User Group, including software development or purchase fees, license fees, optional service fees, and training fees.

## **ARTICLE 8** **USER GROUP EXPENSES**

**Section 1.** Members of the User Group agree to pay the member's equal share of User Group meeting expenses as well as individual member expenses as described in the sections below.

**Section 2.** Mileage, meal and lodging expenses incurred by members of the Advisory Committee shall be reimbursed at actual cost by the User Group.

**Section 3.** Mileage expenses of members of any Working Committees attending such committee meetings shall be reimbursed at actual cost by the User Group. All other travel, lodging, and meal expenses incurred by any Working Committee members of the User Group shall be paid by their respective agencies.

**Section 4.** Unless preapproved by the Advisory Committee or the User Group Chair, only individuals who have been recognized as members of the Advisory Committee or a Working Committee shall be eligible for expense reimbursement. All travel, lodging, and meal expenses incurred by other members of the User Group shall be paid by their respective agencies.

**Section 5.** Expenses submitted to MnCCC shall be governed by MnCCC policy. Requests for reimbursement shall be submitted to MnCCC on forms prescribed by MnCCC. The User Group may adopt rules limiting reimbursable expenses and/or requiring documentation of claimed expenses. Reimbursed expenses of the User Group shall be shared equally by all members of the User Group. All expense reimbursement forms from the previous year must be filed by June 30 of the current year.

## **ARTICLE 9** **TERMINATION**

**Section 1.** A member intending to end its participation in the User Group or its purchase of the TAXLINK System or any of the User Group optional services shall so inform the MnCCC office in writing not less than thirty (30) days prior to the beginning of a support or license period to provide for adequate notification of vendors and proper billing and payment of fees. In the event that a member or licensee intends to end its purchase of optional services and the contract for that optional service requires more notice than thirty (30) days, that contract's notification requirements will prevail. User Group members are responsible for any fees and expenses incurred prior to the date the withdrawal becomes effective.

A User Group member that leaves the User Group may not continue to use or sell, give, or otherwise transfer in any manner any of the software products, documentation, routines, or other

intellectual property acquired through User Group member except as otherwise provided herein. Any member that chooses to leave the User Group shall hold MCCC and its members harmless for any and all liability, damages, charges or other claims relating to the software products, their use, past services, past support, and for any claims arising out of future use.

**Section 2.** Any member that leaves the User Group and/or terminates its participation in the support of a software product and later begins support or participation again, shall pay the lesser of: a full license fee or the proportional share of all software improvements, including enhancements and development projects that have occurred since the agency terminated support. In no case shall this financial obligation be less than that which the agency would have been obligated for, if they had not terminated. In the case of a member that terminates its participation in an optional User Group service and later begins participation again, that member shall pay the optional User Group service as if they are a new participant regardless of previous payment for that optional service.

**Section 3.** A member that does not pay its assessed fees in a timely manner or violates the conditions of software agreements or licenses, may be terminated by majority vote of the User Group. Upon termination under these conditions, the member shall immediately terminate use and return all copies of the software or other products distributed by the User Group.

## **ARTICLE 10** **AMENDMENT**

**Section 1.** These Rules and Regulations may be amended by the full User Group, subject to final approval by the MnCCC Board. After the first year of the User Group's existence, notice of any proposed changes in the Rules and Regulations must be provided in writing to each User Group member at least thirty (30) days in advance of any vote to amend or change this document.

**APPENDIX A**  
**PROPERTY TAX COURT USER GROUP PRICING SHEET**

**Software Pricing – User Categories**

Three levels of users;

- Input/Read Only users (limited access to data), no cost.
- Standard users (access to most data), annual fee determined by population per the software contract
- Administrative users (access to all data), annual fee determined by population per the software contract
- No vote/participation in User Group decisions will be granted unless the annual standard or administrative user's software fee is paid.

**User Group Fee**

- Standard and Administrative users will be required to pay the established MnCCC membership fees.

**Enhancement Fee**

As set by User Group annually

- Paid only by Standard and Administrative Users

**Optional Services**

- Available only to Standard and Administrative users.
- Most will be participatory – so based on service costs.
- Contract Appraisals – at a user group discounted rate negotiated for individual cases or negotiated by User Group.
  - Buy-down option and cost-averaging provisions where first appraisals are reimbursed when others are added with same contract appraiser at the pre-negotiated reduced cost
- Attorney's - at a user group discounted rate
- Expert Witnesses – at a user group discounted rate