

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

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Introduction

Membership in the Minnesota Counties Computer Cooperative (MnCCC) 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 the membership dues and other charges established by MnCCC.

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and cannot conflict with or be inconsistent with MnCCC Bylaws and may at any time be modified, replaced, or repealed.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 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 principles or minimum standards will require the Board's prior written consent.

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

Avenu Tax User Group

Vision: Utilizing quality information systems to enhance the practice of Minnesota Property Tax.

Mission: To develop and maintain integrated data systems that support business needs of member agencies providing Minnesota tax services in accordance with Minnesota Law and in cooperative efforts with the Minnesota Department of Revenue and other state agencies.

The Avenu Tax User Group is responsible for:

- Working with vendor to develop and maintain the software applications that meet the needs of the Avenu Tax User Group and Minnesota requirements
- Directing the MnCCC Board regarding vendor selection and contracts
- Determining and approving modifications and/or enhancements to software applications
- Identifying any need for, and requirements of, new software applications
- Ensuring Member compliance with the User Group's Rules and Regulations
- Administering the User Group's operation and sustainability

Article I: Purpose

Section 1. The purposes of the Avenu Tax User Group are to provide direction to the MnCCC Board regarding vendor selection and vendor contracts, to determine and approve changes, modifications, or enhancements to existing software applications, to identify the need for and requirements of new software applications, and to conduct business necessary to the operation of the Avenu Tax User Group.

Article II: Definitions

Section 1. "Avenu Tax System" shall mean the property tax software system, including legislative changes, modifications and enhancements, to be furnished to MnCCC by the License Agreement and Maintenance and Support Contract between Avenu and MnCCC.

Section 2. "License Agreement" shall mean the Avenu License Agreement between Avenu and MnCCC, whereby Avenu will furnish a property tax software system to MnCCC.

Section 3. "Maintenance and Support", shall mean the Maintenance and Support Contract between Avenu and MnCCC whereby Avenu will provide maintenance and support services relating to the Avenu Tax System for use in Minnesota, as well as furnish modifications and enhancements to the Avenu Tax System.

Section 4. "Avenu" refers to "Avenu Insights & Analytics", a corporation whose offices are located in Waite Park, Minnesota and which is engaged in the business of developing, marketing, maintaining, and supporting computer programs.

Article III: Organization of Avenu Tax User Group

Section 1. Elections. The Avenu Tax User Group shall elect annually from, among its participants, a new Recording Officer. The past year's Recording Officer shall move to the position of Vice-Chair, Vice-Chair shall move to the position of Chair, and Chair shall move to Past-Chair to serve in 1-year advisory role. If, for any reason, any of these officers cannot finish their term, each position will move up and the Chair shall appoint a Recording Officer for the remainder of the year, if 6 months or less remain in the term, and the next annual meeting of the User Group shall determine the slate of officers. If more than 6 months remain in the current term, the User Group must officially elect the new slate of officers.

Section 1a. Officers. All officers will serve a 1-year term commencing with the end of the Avenu Tax User Group Annual Meeting.

- **Avenu Tax User Group Chair.** The Avenu Chair is responsible for calling all meetings to order, approving meeting agendas, working with MnCCC Staff to coordinate meetings, and providing an Avenu Tax User Group Report, either written or in person, at the MnCCC Annual Membership Meeting.
- **Avenu Tax User Group Vice-Chair.** The Vice-Chair shall automatically succeed the Chair, then become Past-Chair.
- **Avenu Tax User Group Past-Chair.** The Avenu Past-Chair will serve a 1-year term in an advisory role to the current Chair.
- **Avenu Tax User Group Recording Officer.** The Recording Officer will be responsible for taking minutes at all Avenu Tax User Group meetings. Minutes are to be sent to MnCCC ten (10)

business days prior to the next Avenu Tax User Group Avenu meeting . The Recording Officer is responsible for finding a replacement in their absence.

Section 1b. Voting. The Avenu Tax User Group shall not have an Advisory Committee; instead, each voting member county shall have one (1) vote at the monthly meetings and at the Annual User Group meeting. If a representative from a voting member county is not able to attend, they may delegate a proxy vote to another voting member county in attendance. The User Group shall meet, at a minimum, (six) 6 times per year, including the Annual Business Meeting held in June at the MnCCC Annual Conference. Each voting member shall be responsible to have at least one county staff signed up with MnCCC's RSVP system to receive all meeting notifications and announcements.

Section 1c. Liaisons.

- **CAMA Liaison.** The CAMA Liaison will serve a one-year term commencing after the MnCCC Annual Meeting. The CAMA Liaison will be elected at the MnCCC's CAMA User Group Annual Meeting and will be responsible for attending meetings and participating in their assigned User Group activities. They will provide a communication link between the Avenu CAMA User Group and the Avenu Tax User Group. Each Liaison is also responsible for appointing an Alternate Liaison to fill his/her role in their absence.
- **Avenu Tax User Group Technical Liaison.** The Technical Liaison will serve a one-year term commencing after the MnCCC Annual Meeting. The Technical Liaison will be elected at the Information Services Support Group (ISSG) Annual Meeting and will be responsible for attending meetings and participating in their assigned User Group activities. They will provide a communication link between ISSG, County IT and the Avenu Tax User Group. Each Liaison is also responsible for appointing an Alternate Liaison to fill the role in their absence.
- **MnCCC Board Liaison.** The MnCCC Board will appoint a member as an Avenu Tax User Group Liaison to act as a liaison between the Avenu Tax User Group and the MnCCC Board.

Section 2. Requirement of a Quorum. A quorum shall exist when more than half of those in attendance at a duly called meeting are Avenu Tax User Group voting members. A quorum is required before the User Group may act on any matters involving vendor selection, or a contract with a vendor, and a simple majority of those present at a duly called meeting is required to pass an issue.

Section 3. Mailed or Emailed Ballots. Upon the approval of the Avenu Tax User Group, Avenu items to be voted upon may be sent by mail or email ballot. A vote of more than half majority of the Avenu Tax User Group members is required. The mailed or emailed ballot procedure shall not be used unless the Avenu Tax User Group has had an opportunity to discuss at a regularly scheduled meeting the issue to be decided, and the members were made aware a least 10 days in advance of that meeting that the issue would be discussed.

Section 4. Voting. Each county participating in the Avenu Tax User Group is entitled to only one vote. Each county participating in the Avenu Tax User Group is entitled to only one vote. If a representative from a voting member county is not able to attend, they may delegate a proxy vote to another voting member county in attendance.

Section 5. Working Committees. The Avenu Tax User Group or Avenu Tax User Group, from time-to-time may choose to form Working Committees to address special issues and/or projects important to the Avenu Tax User Group. The Chair of all Working Committees must be appointed by the Avenu Tax User Group. Staff from any Avenu Tax User Group county may participate on Working Committees; however, in order to determine quorums, counties must commit to participation on Working Committees and be recognized by the Avenu Tax User Group.

There shall be at least two (2) Standing Committees: the Legislative Research Committee and the Training Committee. The Chairs of Standing Committees will be appointed by the Avenu Tax Advisory User Group. Each Standing Committee will have no less than three (3) members in addition to the Chair and no more than nine (9) voting members including the Chair. The Standing Committee Chair is responsible for calling meetings, setting meeting agendas, to make sure minutes are taken at each meeting and then forwarded to MnCCC for publication, and to report Standing Committee activities at each Avenu Tax Advisory User Group Meeting. Any additional working committees may be appointed at any time to address special issues and/or projects important to the Avenu Tax User Group. The Chair of any Working Committees must be appointed by the Avenu Tax Advisory User Group. Staff from any Avenu Tax User Group county may participate on Working Committees.

Section 5a. Legislative Research Officer.

The purpose of the Legislative Research Officer is to work with Avenu to expedite the design and implementation of tax system changes due to new legislation. The Legislative Research Officer is responsible for tracking committee members and reporting meetings to MnCCC and the User Group. There are no term limits. Primary tasks include:

- Keeping track of legislative proposals that may impact the tax system
- Working with the Legislative Research Advisory Committee (over-arching MnCCC LRC) to track, maintain, and report legislative changes
- Working with Avenu on pre-design discussions about proposed legislation and the implications/challenges of those proposals
- Working with Avenu in development and review of new program designs needed for implementation of newly enacted legislation
- Seeking input and feedback from other consortium members and DOR as appropriate to help ensure the viability and accuracy of new program designs
- Approving new program designs and implementation plans as needed to provide timely programming and implementation
- Summarizing issues and recommendations for the TAC chair or TAC committee, as appropriate, when agreement cannot be reached with Avenu on program design or implementation

Potential officers need to understand the current Minnesota tax system, be comfortable reviewing legislation, and understand how the Avenu tax system currently operates. Members also need to be self-motivated and available for consultation or meetings on short notice as needed during the legislative session. Officers can form a committee to assist in responsibilities.

Section 5b. Training Officer.

The purpose of the Training Officer is to review, coordinate, and approve all training for the User Group. Primary tasks include:

- Working with Avenu Tax User Group and Avenu to identify training needs and training members for new staff, staff “refresher” training, and program change training
- Working with Avenu Tax User Group and Avenu to identify training members
- Review available contracted training hours and determine hours needed for potential training
- Committee Chair is responsible for reporting to MnCCC and the User Group

Section 6. Meetings. The normal meeting of the Avenu Tax User Group shall be determined by the Avenu Tax User Group Chair. Notice of Avenu Tax User Group or committee meetings will be provided at least ten (10) days prior to the meeting via MnCCC’s RSVP system. Notice of a meeting may be waived before, at, or after such meeting, by a simple majority vote of those present. Avenu

Section 7. MnCCC Responsibilities. Support for meeting coordination, research, contracting, billing, vendor monitoring, and other similar services shall be provided by MnCCC Staff.

Article IV: Membership in the Avenu Tax User Group

Section 1. Requirements of Membership.

1. Members must pay the dues established by the MnCCC Board as provided for in Article X, Sections 2 and 4 of the MnCCC Bylaws.
2. The Maintenance and Support Contract shall be ratified by the Governing Board of each Member Agency within 90 days after signing by MnCCC and the Chair. Voting rights and enhancement rights will be placed on hold for agencies without a ratification statement on file after the 90-day period, unless this is waived by the Chair of the Avenu Tax User Group due to extenuating circumstances. Member agencies may not submit requests for participatory enhancements without a contract ratification on file with MnCCC. Member Agencies must promptly pay their assigned rates for Maintenance and Support when billed by MnCCC.
3. Members must abide by the provisions of the MnCCC Joint Powers Agreement, Bylaws, and Avenu Tax User Group Rules and Regulations.
4. Members must not implement any changes, modifications, or enhancements to the Avenu Tax System, except those changes, modifications, or enhancements approved by the Avenu Tax Advisory Committee
5. Participation in the Avenu Tax User Group may include an obligation to test changes to the Avenu Tax System.

Section 2. Benefits of Membership.

1. Avenu Tax User Group members will receive the right to use the Avenu Tax System and deliverables as defined in and under the conditions set forth in the Avenu Consolidated Contract.
2. Avenu Tax User Group members will receive maintenance and support services under the terms and conditions set forth in the Avenu Consolidated Contract.
3. Avenu Tax User Group members have the right to participate in the decisions of MnCCC and the Avenu Tax User Group according to the procedures and provisions set forth in the MnCCC Joint Powers Agreement, Bylaws, and Avenu Tax User Group Rules and Regulations.

Article V: Modifications of and Enhancements to the Avenu Tax System

Section 1. Approval. The Avenu Tax User Group shall review and approve all Change Orders for enhancement to or modification of the Avenu Tax System. All Changes Orders for enhancement and/or modification are also subject to approval by Avenu.

Section 2. Enhancement Fund. All program development and license fee payments received by MnCCC, less any amounts due to Avenu by MnCCC by virtue of any contracts between MnCCC and Avenu regarding the Avenu Tax System, shall be deposited into the Avenu Tax Enhancement Fund. The Avenu Tax User Group may authorize disbursements from this fund to pay for the cost of enhancements to the Avenu Tax System and will determine the amounts to be paid in to the Enhancement Fund at the annual business meeting held in June of each year.

Section 3. Enhancement Assessments. If the Enhancement Fund is insufficient to pay the cost of enhancements, the Avenu Tax User Group may assess each Avenu Tax User Group member no more than \$500 per year for the cost of enhancements to the Avenu Tax System. The exception will be participatory enhancements due to their nature.

Article VI: Expense Reimbursements

Section 1. Avenu Officer Expenses. Meeting expenses incurred by the Avenu Tax User Group officers for attending Avenu Tax User Group meetings shall be reimbursed at actual cost to the county for travel, meal, and lodging expenses. Officers shall submit travel, lodging, and meal expense accounts for reimbursement by MnCCC to the county. Officers' expenses and meeting expenses of the Avenu Tax User Group shall be shared equally by all members of the Avenu Tax User Group. All expense reimbursement forms from the previous year must be filed by March 30 of the current year.

Section 2. Avenu Committee Member Expenses. Meeting expenses of members of Standing and/or Working Committees attending such committee meetings shall be reimbursed at actual cost to the county for travel, meal, and lodging expenses. Subcommittee members shall submit travel, lodging, and meal expense accounts for reimbursement by MnCCC to the county. Subcommittee members' travel expenses and meeting expenses of the subcommittee shall be

shared equally by all members of the Avenu Tax User Group. All expense reimbursement forms from the previous year must be filed by March 30 of the current year.

Article VII: Amendment

Section 1. These rules may be amended by the full Avenu Tax User Group as appropriate, subject to approval by the MnCCC Board.

Appendix A: Participating Counties

2024

1. Benton
2. Dodge
3. Faribault
4. Fillmore
5. Freeborn
6. Houston
7. Jackson
8. Le Sueur
9. Otter Tail
10. Pennington
11. Wabasha
12. Winona