

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

Proposed June 4, 2008  
Adopted June 3, 2009

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

## **Article I**

### **Purpose**

**Section 1.** The purposes of the ACS Tax User Group are to provide direction to the MCCC Executive Committee 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 ACS Tax User Group.

## **Article II**

### **Definitions**

**Section 1.** "**ACS Tax System**" shall mean the property tax software system, including legislative changes, modifications and enhancements, to be furnished to MCCC by ACS License Agreement and Maintenance and Support Contract between ACS and MCCC dated January 10, 2008.

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

**Section 3.** "**Maintenance and Support**", shall mean the Maintenance and Support Contract between ACS and MCCC dated January 10, 2008, whereby ACS will provide maintenance and support services relating to the ACS Tax System for use in Minnesota, as well as furnish modifications and enhancements to the ACS Tax System.

**Section 4.** "**ACS**" means "ACS" means Affiliated Computer Services" a corporation whose offices are located at Waite Park, Minnesota and which is engaged in the business of developing, marketing, maintaining and supporting computer programs.

**Article III**  
**Organization of ACS Tax User Group**

**Section 1.** The ACS 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 an advisory role. If for any reason any of these officers can not finish their term, each position will move up and the Chair shall appoint a Recording Officer for the remainder of the year; and both the Recording Officer and the appointed past year's Recording Officer moving to Vice Chair positions will be elected at the next annual meeting.

1. **Officers.** Roles and Responsibilities of the Officers: All officers will serve a one-year term commencing with the end of the ACS Tax User Group Annual Meeting each year.
  - a. ACS Tax User Group Chair. The ACS Tax User Group Chair is responsible for calling all meetings to order; approving meeting agendas; working with MCCC Staff to coordinate meetings; and providing an ACS Tax User Group Report, either written or in person, at the MCCC Annual Board Meeting.
  - b. ACS Tax User Group Vice-Chair. The office of Vice Chairperson shall automatically succeed the Chairperson then become the Past Chair.
  - c. ACS Tax User Group Past Chair. The ACS Tax User Group Past Chair will serve a one-year term in an advisory role to the current Chair.
  - d. ACS Tax User Group Recording Officer. The Recording Officer will be responsible for taking minutes at all ACS Tax User Group and Advisory Committee meetings. Minutes are to be sent to MCCC ten (10) business days prior to the next ACS Tax User Group or ACS Tax Advisory Committee meeting in order to meet MCCC's ten- (10) business day meeting announcement requirement. The Recording Officer is responsible for finding a replacement in his/her absence.
2. **ACS Tax Advisory Committee.** The ACS Tax User Group shall elect annually from among its participants representatives to serve three-year staggered terms to serve on the ACS Tax Advisory Committee. The Advisory Committee shall consist of three representatives; one representing a Northern County, one representing a Southern County, and one At-Large representative. At the first election, in 2009, the Northern representative will serve a one-year term; the At-Large representative will serve a two-year term; and the Southern County will serve a three-year term in the first election to facilitate ongoing three-year staggered terms for Advisory Committee Members. The Chair, Vice Chair, Recording Officer, and three representatives shall all have a vote at Advisory Committee Meetings. The Past Chair and Technical Liaison are non-voting members of the Advisory Committee. The Advisory Committee shall meet, as a minimum, six times per year. For participating Counties and corresponding regions, see Appendix A.
3. **Liaisons.**
  - a. CAMAUSA Advisory. The Technical Liaison will serve a one-year term commencing after the MCCC Annual Meeting. The CAMAUSA Liaison will be elected at the MCCC's CAMAUSA 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 CAMAUSA User Group and the ACS Tax

User Group. Each Liaison is also responsible for appointing an Alternate Liaison to fill his/her role in their absence.

- b. ACS Tax User Group Technical Advisory. The Technical Liaison will serve a one-year term commencing after the MCCC Annual Meeting. The Technical Liaison will be elected at the MCCC's 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 ACS Tax User Group. Each Liaison is also responsible for appointing an Alternate Liaison to fill his/her role in their absence.
- c. MCCC Executive Committee will appoint a member as a ACS Tax User Group Liaison to act as a liaison between the ACS Tax User Group and the MCCC Executive Committee.

**Section 2. Requirement of a Quorum.** A quorum shall exist when two-thirds of the members of the ACS Tax User Group are present at a duly called meeting. A quorum is required before the User Group may act on any matters involving vendor selection, or a contract with a vendor.

**Section 3. Mailed or Emailed Ballots.** Upon the approval of the ACS Tax Advisory Committee, the ACS Tax User Group may act by mailed or emailed ballot. A vote of two-thirds majority of the ACS Tax User Group members is required. The mailed or emailed ballot procedure shall not be used unless the ACS Tax User Group has had an opportunity to discuss at a regularly scheduled regional meeting the issue to be decided and the members knew 10 days in advance of that meeting that the issue would be discussed.

**Section 4.** Each county participating in the ACS Tax User Group is entitled to only one vote.

**Section 5.** The ACS Tax User Group representative or his/her alternate may vote only in the absence of the county's delegate.

**Section 6.** A simple majority of those present at a duly called meeting is required to pass an issue.

**Section 7. Standing Committees.** There shall be at least two (2) Standing Committees: the Legislative Research Committee and the Enhancement, Issues & Standards Committee. The committee make-up and responsibilities of the Legislative Research Committee are identified in Appendix B. The responsibilities of the former Training Committee and Beta Test Committee will be handled by ACS Tax Advisory Committee. The Chairs of Standing Committees will be appointed by the ACS Tax Advisory Committee. Each Standing Committee will have no less than three (3) members in addition to the Chair and no more than five (5) 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 MCCC for publication, and to report Standing Committee activities at each ACS Tax Advisory Committee Meeting.

**Section 8. Working Committees.** The ACS Tax User Group or ACS Tax Advisory Committee, from time-to-time may choose to form Working Committees to address special issues and/or projects

important to the ACS Tax User Group. The Chair of all Working Committees must be appointed by the ACS Tax Advisory Committee. Staff from any ACS 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 ACS Tax Advisory Committee. Each ACS Tax User Group recognized county participating on a Working Committee is entitled to one vote. The ACS Tax User Group and/or ACS Tax Advisory Committee may delegate decision-making authority to a Working Committee. The ACS Tax Advisory Committee shall adopt and prescribe procedures for the operation of the Working Committees. Each Working Committee will 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, to make sure minutes are taken at each meeting and then forwarded to MCCC for publication, and to report Working Committee activities at each ACS Tax Advisory Committee Meeting.

**Section 9.** The normal meeting of the ACS Tax Advisory Committee shall be the third Thursday of each month. Monthly meeting will rotate locations: MCCC, ACS, and Conference Call. Notice of ACS Tax User Group or committee meetings must be provided to the county's delegate ten (10) days prior to the meeting. Notice of a meeting may be waived before, at, or after such meeting, by a simple majority vote of those present. Meetings shall be held at the call of the ACS Tax User Group Chair.

**Section 10.** Support for meeting coordination, research, contracting, billing, vendor monitoring and other similar services shall be provided by MCCC staff.

## **Article IV**

### **Membership in the ACS Tax User Group**

**Section 1.** Requirements of membership in the ACS Tax User Group.

- a) Members must pay the dues established by the MCCC Board of Directors as provided for in Article X, Sections 2 and 4 of the MCCC Bylaws;
- b) Members must ratify the ACS Maintenance and Support Contract;
- c) Members must abide by the provisions of the MCCC Joint Powers Agreement, Bylaws and ACS Tax User Group Rules and Regulations.
- d) Members must not implement any changes, modifications or enhancements to the ACS Tax System, except insofar as such changes, modifications or enhancements are approved by the ACS Tax Advisory Committee.
- f) Participation in the ACS Tax User Group may include an obligation to test changes to the ACS Tax System from time to time.

**Section 2. Benefits of membership in the ACS Tax User Group.**

- a) ACS Tax User Group members will receive the right to use the ACS Tax System and deliverables as defined in and under the conditions set forth in the ACS Consolidated Contract;
- b) ACS Tax User Group members will receive maintenance and support services under the terms and conditions set forth in the ACS Consolidated Contract;
- c) ACS Tax User Group members have the right to participate in the decisions of MCCC and the ACS Tax User Group according to the procedures and provisions set forth in the MCCC Joint Powers Agreement, Bylaws, and ACS Tax User Group Rules and Regulations.

**Article V**

**MODIFICATIONS OF AND ENHANCEMENTS TO THE ACS TAX SYSTEM**

**Section 1. Approval.** The ACS Tax Advisory Committee shall review and approve all Change Orders for Enhancement or Modification of the ACS Tax System. All Changes Orders for Enhancement and/or Modification are also subject to approval by ACS.

**Section 2. Enhancement Fund.** All program development and license fee payments received by MCCC, less any amounts due to ACS by MCCC by virtue of any contracts between MCCC and ACS regarding the ACS Tax System, shall be deposited into a ACS Tax Enhancement Fund. The ACS Tax Advisory Committee may authorize disbursements from this fund to pay for the cost of enhancements to the ACS Tax System. The ACS Tax User Group 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 ACS Tax Advisory Committee may assess each ACS Tax User Group member no more than \$500 per year for the cost of enhancements to the ACS Tax System. The exception will be participatory enhancements due to the nature of participatory enhancements; there will be no maximum for these enhancements.

**Article VI**

**EXPENSE REIMBURSEMENTS**

**Section 1. ACS Tax Advisory Committee Member Expenses.** Meeting expenses incurred by ACS Tax Advisory Committee members for attending ACS Tax Advisory Committee meetings shall be

reimbursed at actual cost to the county for travel, meal and lodging expenses. Advisory Committee members shall submit travel, lodging, and meal expense accounts for reimbursement by MCCC to the county. Advisory Committee members' expenses and meeting expenses of the ACS Tax User Group shall be shared equally by all members of the ACS Tax User Group. All expense reimbursement forms from the previous year must be filed by June 30<sup>th</sup> of the current year.

**Section 2. ACS Tax Standing/Working 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 MCCC to the county. Subcommittee members' travel expenses and meeting expenses of the subcommittee shall be shared equally by all members of the ACS Tax User Group. All expense reimbursement forms from the previous year must be filed by June 30<sup>th</sup> of the current year.

## **Article VII**

**Section 1.** These rules may be amended by the full ACS Tax User Group as appropriate, subject to approval by the MCCC Executive Committee.

**Appendix A: Participating Counties and Corresponding Regions**

**ACS Tax User Group: Northern Region**

<u>MCCC Region</u>	<u>County</u>
1	KITTSO
1	PENNINGTON
1	BELTRAMI
1	MAHNOMEN
1	OTTER TAIL
2	KANABEC
2	RAMSEY
2	BENTON
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8	Counties

**ACS Tax User Group: Southern Region**

<u>MCCC Region</u>	<u>County</u>
3	LE SUEUR
3	GOODHUE
3	WABASHA
3	WASECA
3	DODGE
3	OLMSTED
3	WINONA
3	FREEBORN
3	FILLMORE
3	HOUSTON
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10	Counties

## Appendix B: ACS Tax User Group Legislative Research Committee

**Purpose:** To work with ACS to expedite the design and implementation of tax system changes due to new legislation. Primary tasks include:

1. Keeping track of legislative proposals that may impact the tax system;
2. Working with ACS on pre-design discussions about proposed legislation and the implications/challenges of those proposals;
3. Working with ACS in development and review of new program designs needed for implementation of newly enacted legislation;
4. Seeking input and feedback from other consortium members and DOR as appropriate to help ensure the viability and accuracy of new program designs;
5. Approving new program designs and implementation plans as needed to provide timely programming and implementation; and
6. Summarizing issues and recommendations for the TAC chair or TAC committee, as appropriate, when agreement cannot be reached with ACS on program design or implementation.

**Membership:** One chair, one member from a northern region, one member from a southern region, and one member at-large, appointed by the ACS Tax Advisory Committee  
Two-year terms.

One member needs to be knowledgeable in property value assessment.

One member needs to be knowledgeable in tax calculations.

One member needs to be knowledgeable in tax collections & settlement.

At least one member from a Northern County.

At least one member from a Southern County.

This is not a training position. Potential members need to understand the current Minnesota tax system, be comfortable reviewing legislation, and understand how the ACS tax system currently works. Members also need to be self-motivated and available for consultation or meetings on fairly short notice as needed during the legislative session.

## **Appendix C: Enhancement, Issue and Standards Committee (EISC)**

### **ACS Tax User Group**

#### **Purpose:**

The purposes of the committee are to review all issues and enhancements and work with ACS to determine the relevance and priority of the enhancements and issues. Also to determine the property tax administration standards by which all counties must maintain data fields on the recap tax systems.

Primary tasks include:

1. Working with ACS on pre-design discussions about proposed enhancements and issues and the implication/challenges of those proposals.
2. Working with ACS in development and review of program designs needed for implementation of approved enhancements and issues.
3. Seeking input and feedback from other consortium members and DOR as appropriate to help ensure the viability and accuracy of program designs.
4. Pre-approving program designs.
5. Summarizing issues and recommendations for approval of the Tax Advisory Committee.
6. Survey all MCCC Counties in the ACS Tax User Group to identify uses of data fields in the recap system.
7. Establish the set of property tax administration data standards and recommendations for users.
8. Based on established standards, summarize inappropriate uses of data fields and the alternative purposes for which those data fields are being used.
9. Set up a process to keep MCCC Counties in the ACS Tax User Group informed of proposed standards and to seek feedback on those proposals.

#### **Membership:**

2 members from the northern region, 2 members from the southern region and 1 member at large

At least 1 member needs to be knowledgeable in property value assessment

At least 1 member needs to be knowledgeable in tax calculation

At least 1 member needs to be knowledgeable in tax collection and distribution

1 non-voting member as an ISSG liaison

Potential members need to understand the current Minnesota tax system, be knowledgeable in existing state mandates and laws, be comfortable reviewing issues and enhancements and understand how the ACS tax system currently works.

#### **Selection Process:**

The ACS Tax Advisory Committee will select the subcommittee and appoint vacancies as needed. The chair will be elected from within the committee.

#### **Terms:**

Terms will be staggered two year terms. Three members will begin in even years, (1 northern, 1 southern and 1 at large) and two members will begin in odd years (1 northern and 1 southern). Terms will begin at the MCCC Annual Conference in June.