

**CITY OF VERGAS  
COUNTY OF OTTER TAIL  
STATE OF MINNESOTA  
RESOLUTION 2026-015**

**RESOLUTION APPROVING PROPERTY TAX ABATEMENTS**

BE IT RESOLVED by the Vergas City Council, Vergas, Minnesota (the "City"), as follows:

**1. Recitals.**

- (a) The City proposes to approve tax abatements in connection with the construction of single family homes (the "Projects"), The City proposes to use the tax abatements for the Projects provided for in Minnesota Statutes, Sections 469.1812 through 469.1815 (the "Abatement Law"), from the property taxes to be levied by the City on Parcel Identification Numbers 82000990243000 and 8200099025000 (the "Tax Abatement Properties").
- (b) The City proposes to approve tax abatements on a portion of the City's share of property taxes on the Tax Abatement Properties in the amount of \$5,000 for a term of up to five (5) years to finance a portion of the costs of the Project.
- (c) The tax abatement is authorized under the Abatement Law.

**2. Findings for the Tax Abatement.** The Council hereby makes the following findings:

- (a) The tax abatement is the City's share of real estate taxes which relate to the Projects being constructed on the Tax Abatement Properties and not the real estate taxes that relate to the value of the land (the "Abatement").
- (b) The Council expects the benefits to the City of the Abatement to be at least equal or exceed the costs to the City thereof.
- (c) Granting the Abatement is in the public interest because it will increase the tax base in City.
- (d) The Tax Abatement Properties are not located in a tax increment financing district.
- (e) In any year, the total amount of property taxes abated by the City by this and other resolutions and agreements, does not exceed the greater of ten percent (10%) of the net tax capacity of the City for the taxes payable year to which the abatement applies or \$200,000, whichever is greater. The City may grant other abatements permitted under the Abatement Law after the date of this resolution, provided that to the extent the total abatements in any year exceed the Abatement Limit the allocation of the Abatement limit to such other abatements is subordinate to the Abatement granted by this resolution.

NOW THEREFORE BE IT RESOLVED THAT, the Abatement is hereby approved. The terms of the Abatement are as follows:

- (f) The Abatement shall be for up to five (5) years anticipated to commence for taxes payable 2028 and shall not exceed \$5,000. The City reserves the right to modify the commencement date, but the abatement period shall not exceed five (5) years.
- (g) The City shall provide the Abatement as specified in this resolution.
- (h) The Abatement shall be subject to all the terms and limitations of the Abatement Law.

BE IT FURTHER RESOLVED THAT, the Board hereby approves the Tax Abatement Agreements for payment of the Abatement in substantially the form submitted and the Mayor and Clerk are hereby authorized to execute the Tax Abatement Agreements on behalf of the City.

The motion for the adoption of the foregoing resolution was introduced by Council Member [REDACTED], duly seconded by Council Member [REDACTED] and, after discussion thereof and upon vote being taken thereon, passed unanimously.

Adopted on the 8th day of September 2026, by the City Council of the City of Vergas.

CITY OF VERGAS

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By: Julie Bruhn

Its Mayor

ATTEST: \_\_\_\_\_

By: Julie Lammers

Its City Clerk-Treasurer

**RESOLUTION APPROVING PROPERTY TAX ABATEMENTS**  
**OTTER TAIL COUNTY RESOLUTION NO. 2026 - [CLICK HERE TO ENTER TEXT.](#)**

BE IT RESOLVED by the Board of Otter Tail County, Minnesota (the "County"), as follows:

**3. Recitals.**

- (a) The County proposes to approve tax abatements in connection with the construction of single family homes (the "Projects"), The County proposes to use the tax abatements for the Projects provided for in Minnesota Statutes, Sections 469.1812 through 469.1815 (the "Abatement Law"), from the property taxes to be levied by the County on Parcel Identification Numbers 35000210188013, 74000990807000, 82000990250000, 82000990243000 (the "Tax Abatement Properties").
- (b) The County proposes to approve tax abatements on a portion of the County's share of property taxes on the Tax Abatement Property in the amount of \$10,000 for a term of up to five (5) years to finance a portion of the costs of the Project.
- (c) The tax abatement is authorized under the Abatement Law.

**4. Findings for the Tax Abatement.** The Board hereby makes the following findings:

- (a) The tax abatement is the County's share of real estate taxes which relate to the Projects being constructed on the Tax Abatement Property and not the real estate taxes that relate to the value of the land (the "Abatement").
- (b) The Board expects the benefits to the County of the Abatement to be at least equal or exceed the costs to the County thereof.
- (c) Granting the Abatement is in the public interest because it will increase the tax base in County.
- (d) The Tax Abatement Property are not located in a tax increment financing district.
- (e) In any year, the total amount of property taxes abated by the County by this and other resolutions and agreements, does not exceed the greater of ten percent (10%) of the net tax capacity of the County for the taxes payable year to which the abatement applies or \$200,000, whichever is greater. The County may grant other abatements permitted under the Abatement Law after the date of this resolution, provided that to the extent the total abatements in any year exceed the Abatement Limit the allocation of the Abatement limit to such other abatements is subordinate to the Abatement granted by this resolution.

NOW THEREFORE BE IT RESOLVED THAT, the Abatement is hereby approved. The terms of the Abatement are as follows:

- (f) The Abatement shall be for up to five (5) years anticipated to commence for taxes payable 2026 and shall not exceed \$10,000. The County reserves the right to modify the commencement date, but the abatement period shall not exceed five (5) years.
- (g) The County shall provide the Abatement as specified in this resolution.
- (h) The Abatement shall be subject to all the terms and limitations of the Abatement Law.

BE IT FURTHER RESOLVED THAT, the Board hereby approves the Tax Abatement Agreements for payment of the Abatement in substantially the form submitted and the Chair and Clerk are hereby authorized to execute the Tax Abatement Agreements on behalf of the County.

The motion for the adoption of the foregoing resolution was introduced by Commissioner [Click here to enter text.](#), duly seconded by Commissioner [Click here to enter text.](#) and, after discussion thereof and upon vote being taken thereon, passed unanimously.

Adopted at Fergus Falls, MN this 22nd day of September, 2026.

By: \_\_\_\_\_  
Robert Lahman, Board of Commissioners Chair

Attest: \_\_\_\_\_  
Nicole Hansen, Clerk

STATE OF MINNESOTA )  
 )  
COUNTY OF OTTER TAIL )

I, Nicole Hansen, the County Administrator, do hereby certify that the foregoing resolution is a true and correct copy of the resolution presented to and adopted by Otter Tail County at a duly authorized meeting therefore held on the 22nd day of September 2026.

Nicole Hansen, Clerk