

Minnesota Attorney General: Administrative Rules Proceedings

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Version 3
August 20, 2018

DEPARTMENT: Office of the Attorney General

STATE OF MINNESOTA

OFFICE MEMORANDUM

DATE: March 11, 1991

TO: RONALD COOK
Minnesota Department of Revenue

FROM: MARTHA J. CASSERLY
Special Assistant
Attorney General

PHONE: 296-6839

SUBJECT: In the Matter of the Adopted Rule Relating to the Valuation and Assessment of Utilities

The above-referenced rule has been approved as to its legality by the Attorney General on March 7, 1991.

Enclosed is your copy of the approved rule. This office has already filed two copies with the Secretary of State, who will forward one copy to the Revisor of Statutes. The fourth is being retained by this division of the Attorney General's Office for its records.

Also enclosed are any petitions, requests, submissions or comments along with any extra copies of documents which you submitted to the Attorney General.

Your next step is to arrange for publication of the Notice of Adoption in the State Register. In a day or two, you should receive from the Revisor's Office three copies of the notice of adoption of your rule. You should submit two copies of the Notice of Adoption to the State Register for publication. A permanent rule without a hearing does not become effective until five days after a notice of adoption is published in the State Register in accordance with Minn. Stat. § 14.27. An emergency rule becomes effective five working days after approval by the Attorney General; however, the agency must publish a notice in the State Register in accordance with Minn. Stat. § 14.34.

If you have any questions in this regard, please contact me.

MJC:sc

cc: James Neher
William Brown, Chief Judge
MaryAnn Hruby

MJC

RULE REVIEW CHECKLIST

File No. 1799
DATE RECEIVED 2-21-91
REVIEW DATE 3-4-91
DUE DATE 3-7-91
(DIS)APPROVED 3-7-91
WITHDRAWN

Docket No. 05.0009.0737
ADOPTED W/O HEARING
EMERGENCY RULE
TO REVISOR ON 2-25-91
REVISOR (DIS)APPROVED 2-28-91
FILED W/SEC. OF STATE 3-8-91
RETURNED TO AGENCY

✓ Rule as adopted (4 copies)

✓ Notice to Solicit Outside Information/Opinion (if applicable)
Sept 24, 1990 Date published in State Register
Comments

Petition for Adoption of a Rule

Board's Authorizing Resolution
Date adopted

✓ Proposed Rule
✓ Revisor's Certificate

✓ Notice of Intent to Adopt Rule * Wrong cite
270.06 (14) Statutory Authority
Small Business Statement * no small business statement
Expenditure of public money statement
undated Signature

✓ Statement of Need and Reasonableness (if applicable)
Small Business Statement - no small business statement
Fees - § 16A.128 Did they send it to YES LCARAR

✓ Affidavit of Mailing Notice of Intent to Adopt Rule
December 28, 1990 Dated 30/25 days before adoption
✓ Notice attached indicates it is attached
Copy of rule or summary attached

✓ Publication in State Register
December 31, 1990 Date 30/25 days before adoption

✓ 180-day deadline from:
✓ Effective date of law requiring rule (14.12) (both rules) amendments don't apply
✓ end of comment period (§ 14.26) (rules without hearing)
effective date of statutory authority (§ 14.29) (emergency rules)

Resolution Adopting Did
Date adopted

✓ Findings of Fact, Conclusions & Order Adopting
Feb 15, 1991 Date

✓ Written Requests, Submissions or Comments

✓ Declaration of Attorney
James Nehr Name of SAAG representing agency

Notice of Submission to Attorney General (if applicable)

Department of Revenue

Adopted Permanent Rules Relating to the Valuation and Assessment of Utilities

Rules as Adopted

8100.0200 INTRODUCTION.

The commissioner of revenue will estimate the valuation of the entire system of a utility company operating within the state. The entire system will be valued as a unit instead of valuing the component parts, utilizing data relating to the cost of the property and the earnings of the company owning or operating the property. The resulting valuation will be allocated or assigned to each state in which the utility company operates. Finally, by the process of apportionment, the portion allocated to Minnesota will be distributed to the various taxing districts within the state. Most of the data used in the valuation, allocation, and apportionment process will be drawn from reports submitted to the Department of Revenue by the utility companies. These reports will include Minnesota Department of Revenue Annual Utility Reports (UTL forms), Reports to the Minnesota Public Utilities Commission, Annual Reports to Shareholders, Annual Reports to the Federal Energy Regulatory Commission and Annual Reports to the Interstate Commerce Commission. Periodic examinations of the supporting data for these reports will be made by the Department of Revenue.

The methods, procedures, indicators of value, capitalization rates, weighting percents, and allocation factors will be used as described in parts 8100.0300 to 8100.0600 for 1990 and subsequent years.

As in all property valuations, the commissioner of revenue reserves the right to exercise his or her judgment whenever the circumstances of a valuation estimate dictate the need for it.

8100.0300 VALUATION.

[For text of subps 1 and 2, see M.R.]

Subp. 3. **Cost approach.** The cost factor to be considered in the utility valuation formula is the original cost less depreciation of the system plant, plus improvements to the system plant, plus the original cost of construction work in progress on the assessment date. The original cost of any leased operating property used by the utility must be reported to the commissioner in conjunction with the annual utility report. If the original cost of the leased operating property is not available, the commissioner shall make an estimate of the cost by capitalizing the lease payments. Depreciation will not be allowed on construction work in progress. Depreciation will be allowed as a deduction from cost in the amount allowed on the accounting records of the utility company, as such records are required to be maintained by the appropriate regulatory agency, except that depreciation may be reduced if available information indicates the amount deducted does not equal actual accrued depreciation when the current estimated remaining life is considered.

Depreciation, however, shall not exceed the prescribed percentage of cost: for electric companies, 20 percent; for gas distribution companies, 50 percent; and for pipeline companies, 50 percent. If the amount of depreciation shown on the company's books exceeds these percentages, the company may deduct 50 percent of the excess.

The cost indicator of value computed in accordance with this subpart will be weighted for each type of utility company as follows: electric companies, 85 percent; gas distribution companies, 75 percent; and pipeline companies, 75 percent.

The following example illustrates how the cost indicator of value would be computed for an electric company:

1.	Utility Plant	$200,000,000
2.	Construction Work in Progress	$ 5,500,000
3.	Total Plant	$205,500,000
4.	Nondepreciable Plant (Land, Intangibles, C.W.I.P.)	$ 17,500,000
5.	Depreciable Plant	$188,000,000
6.	Book Depreciation	$ 40,000,000
7.	Maximum Depreciation (20%)	$ 37,600,000
8.	50% Excess Depreciation Allowance	$ 1,200,000
9.	Total Allowable Depreciation	$ 38,800,000
10.	Total Cost Indicator of Value	$166,700,000

[For text of subps 4 to 8, see M.R.]

8100.0700 EQUALIZATION.

Subpart 1. **In general.** After the apportionment of value referred to in part 8100.0600 has been made, the values of structures valued by the commissioner must be equalized to coincide with the assessment levels of commercial and industrial property within each respective county receiving a share of the apportioned utilities value. This equalization will be accomplished through the use of an assessment/sales ratio.

Subp. 2. **Assessment/sales ratio computation.** A comprehensive assessment/sales ratio study compiled annually by the sales ratio section of the Local Government Services Division of the Department of Revenue will be used in this computation. The portions of this study which will be used for purposes of this part are known as the "County Commercial and Industrial Sales Ratio."

This commercial and industrial (C & I) sales ratio is computed through an analysis of the certificates of real estate value filed by the buyers or sellers of commercial or industrial property within each county. The information contained on these certificates of real estate value is compiled pursuant to requests, standards, and methods set forth by the Minnesota Department of Revenue acting upon recommendations of the Minnesota Legislature. The most recent C & I study available will be used for purposes of this part.

The median C & I sales ratio from this County Commercial and Industrial Sales Ratio study will be used as a basis to estimate the current year C & I median ratio for each county.

The process used to estimate this current year median ratio will be as follows:

The State Board of Equalization abstract of market value will be examined. The current estimated market value of commercial and industrial property within each county will be taken from this abstract. The amount of the value of new commercial and industrial construction ("new" meaning since the

last assessment period), as well as the value of commercial and industrial property which has changed classification (for example, commercial to tax exempt property) will also be taken from the abstract. The value of new construction will then be deducted from the estimated market value, resulting in a net estimated current year market value for commercial and industrial property within the county. The value of commercial and industrial property which has changed classification will be deducted from the previous years estimated market value to arrive at a net estimated previous year market value for commercial and industrial property within the county. The net current year value will be compared to the net previous year's estimated market value for commercial and industrial property within the county and the difference between the two values noted. This difference will be divided by the previous year's net estimated market value for commercial and industrial property to find the percentage of increase, or decrease, in assessment level for each year. This percent of change will be applied to the most recent C & I median ratio to estimate the current year's C & I median ratio. An example of this calculation for a typical county is shown below.

1990 E.M.V. for Commercial and Industrial Property	$12,000,000	
Less: New Construction	1,500,000	
1990 Net E.M.V. for C & I property		$ 10,500,000
1989 E.M.V. for C & I property	$10,250,000	
Less: Classification changes	250,000	
1989 Net E.M.V. for C & I property		10,000,000
Difference 1989 vs 1990 E.M.V.		500,000
Percent of change (500,000/10,000,000)		5%
1989 Median C & I ratio		88%
1990 Estimated Median C & I ratio (88% x 105%)		92.4%

This same calculation is performed for each Minnesota county. If there are five or fewer valid sales of commercial and industrial property within a county during the study period, these few sales are insufficient to form the basis for a

meaningful C & I ratio. Therefore, the median assessment/sales ratio to be used for purposes of the example computation in this subpart will not be the median C & I ratio but will be the weighted median ratio of all property classes within the county for which a sales ratio is available. This weighted median ratio is computed in the same manner using the same procedures and standards as the C & I ratio. In addition, the example computation in this subpart will not be performed using the commercial and industrial estimated market value but will use the estimated market value for all property within the county. All other aspects of the calculations are identical except for this substitution.

Class of Property	Amount of Value	Percent of Value	Median Ratio	Weighted Median Ratio
Residential	$ 20,000,000	20%	86%	17.00%
Agricultural	55,000,000	55%	95%	52.25%
Seasonal - Recreational	5,000,000	5%	90%	4.50%
Commercial Industrial	20,000,000	20%	85%	17.00%
Total	$100,000,000	100%		90.75%

Subp. 3. **Application of the estimated current year median assessment/sales ratio.** After the estimated current year median ratio has been calculated under subpart 2, it is used to adjust the apportioned estimated market value of utility structures valued by the commissioner. The value of these structures is reduced by the difference between 95 percent and the median ratio as adjusted in subpart 2. This is done by subtracting the current year median ratio, as adjusted, from the 95 percent provided for in Minnesota Statutes, section 278.05, subdivision 4, to arrive at an equalization factor. The estimated market value of utility structures is multiplied by the equalization factor to arrive at the reduction amount. The reduction amount is subtracted from the estimated market value of the utility structures to arrive at the equalized market value of structures. In no instance will any adjustment be made if, after comparing the current year median sales ratio as adjusted to the assessment level of utility structures, the difference between the two is ten percent or less. An example of this

adjustment is as follows:

	County A	County B
Estimated Level of Assessment for Utility Property*	100.00%	100.00%
95 percent provided for in Minnesota Statutes, section 278.05, subdivision 4	95.00%	95.00%
County Commercial/Industrial Sales Ratio	87.00%	93.00%
Equalization Factor	8.00%	0.00%
Estimated Market Value of Structures	1,000,000	1,000,000
Reduction in Value	80,000	0
Equalized Market Value of Structures	920,000	1,000,000**

*For purposes of this example, assume that utility property is assessed at 100 percent of market value.

**No adjustment is made because the Estimated Current Year Median Sales Ratio is within ten percent of the assessment level of utility property.

All utilities operating within a particular county will be equalized at the same percentage. No adjustment for equalization will be made to machinery or personal property.

These equalized estimated market values of utility structures valued by the commissioner will be forwarded to the county assessor denoting specific utility companies and taxing districts together with personal property and machinery values pursuant to Minnesota Statutes.

APPROVED AS TO FORM AND LEGALITY

March 7 19 91

HUBERT H. HUMPHREY, III
ATTORNEY GENERAL

BY MJ Casserly
SPECIAL ASSISTANT ATTORNEY GENERAL

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

MAR 8 1991

Joan Anderson Growe
Secretary of State

4pm

Stat 270.06 (14)
Prepare blank forms for returns required by stat tax

should be 270.06 (15)

Notice of Intent
E (2) no statement that comment is encouraged
missing E (3) statement that each comment should identify the portion of the proposed rule addressed
missing E (6) person should state his or her name and address and is encouraged to identify the portion of the proposed rule addressed

Weak statement of need and Reasonableness
no small business statement in notice of Intent or statement of need

2-25-91 Called Wrapple - he said they did send the SOLAR to the LCARAR - I also told him there were some items left off the Notice of Intent.

State of Minnesota
Department of Revenue

In the Matter of the Proposes Rules of the Department of Revenue Governing the Valuation and Assessment of Electric, Gas Distribution and Pipeline Companies (Utility Companies)

STATEMENT OF NEED AND REASONABLENESS

The above-captioned rules are being proposed in order to update and revise the current Rules of the Department of Revenue Relating to Ad Valorem (Property) Taxes. The current rules have been in effect since 1975. They have been revised many times. Once in 1976, 1979, 1982, 1983, 1984, 1985, 1986, 1987, 1988, and again in 1989; however, it is the announced intention of the Department of Revenue to revise the rules whenever conditions, economic or otherwise, dictate a need for revision. It is now the opinion of the Commissioner of Revenue that the rules should be revised.

This document has been prepared as a verbatim affirmative presentation of the facts necessary to establish the statutory authority, need for, and reasonableness of the proposed new rules. It is submitted pursuant to Minn. Rule 1400.0500 requiring a Statement of Need and Reasonableness.

A Notice of Intent to Solicit Outside Information or Opinions in the preparation of these proposed rules was published in the State Register on September 24, 1990 (15 S.R. 804). Additionally, an open forum type discussion meeting was held on October 25, 1990. This meeting was attended by members of the Department of Revenue together with county representatives and representatives of various utility companies. A list of those in attendance, the agenda, and meeting notes relative to this meeting is available in the Department of Revenue. Various suggestions and comments made at this meeting were received and duly considered by the agency.

Authority to Adopt Rules

Minn. Stat. 270.06(14) states that the Commissioner of Revenue shall: .."promulgate rules having the force and effect of law, for the administration and enforcement of the property tax;" The above captioned rules are encompassed within this authority.

Further, Minn. Stat. 270.11, Subd. 1 and 6 gives the Commissioner of Revenue the authority to review, modify, revise, raise or lower the assessed valuation of any real or personal property of any individual, co-partnership, company, association or corporation. The Commissioner of Revenue is also charged with the responsibility under Minn. Stat. 273.33, Subd. 2; 273.37, Subd. 2; and 273.38 of assessing the... "personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies and others engaged in the operations or business of transporting natural

Depreciation is made up of three factors:

1. Physical deterioration, which is the loss in value from original cost caused by normal use and wearing out of the property.
2. Functional obsolescence, which is a loss in value because of functional deficiencies or inadequacies within the property itself. Normally, functional obsolescence would result from technological changes which result in better, more efficient techniques.
3. Economic obsolescence, which is a loss in value caused by factors outside the property itself.

In the case of most utilities the various elements of depreciation are considered by the Federal Energy Regulatory Commission which then specifies what rates of depreciation are to be used by the various utilities for different classes of assets.

The rules now in effect allow the electric companies a maximum of 20% depreciation plus 50% of any excess depreciation over the 20% maximum and other utilities a maximum of 50% depreciation plus 50% of any excess over the 50% maximum. The proposed rule would allow the Commissioner of Revenue to review the depreciation deducted and reduce the amount if it was determined that the amount deducted was excessive. The actual expected life of the property will be considered in determining the market value of the property.

The agency recognizes that in most instances the utility is limited in its earnings by its rate base; (rate base is normally original cost less depreciation). However, it is readily apparent that sometimes the property of utilities may last a longer or shorter period of time than originally anticipated. This provision will allow an adjustment to be made when the property will last a significantly longer period of time than the depreciation period be used by the utility.

The change to 8100.0300 also deletes the reference to the depreciation limitation used in the previous years assessment. This reference is no longer needed. The agency believes that the proposed provisions are a reasonable and viable method of determining the proper depreciation allowance.

The last change to the rules is the addition of 8100.0700. This rule provides for the equalization of utility property in accord with a court case recently decided. In the Minnegasco case the Minnesota Supreme Court decided that the utility real property valued by the commissioner of revenue should be equalized to the level of assessment of other commercial/industrial property assessed by the local assessors. Equalization will not be done if the level of assessment is greater than 90%. Further, it was decided that utility personal property is a separate class of property for the purpose of equalization and since no sales

gas, gasoline or other petroleum products by pipelines... transmission lines of less than 69kv, transmission lines of 69kv and above located in an unorganized township and distribution lines, (of electric companies) and equipment attached thereto, having a fixed situs outside the corporate limits of cities... the distribution lines, and the attachments and appurtenances thereto, (of electric companies)". Such assessments are best discharged through the promulgation of such rules as are being proposed here.

Adoption of Proposed Rules
Need and Reasonableness

The agency is currently proposing two revisions to the existing body of the ad valorem rules for utility property and one additional rule. These revisions concern Minn. Rules 8100.0200, Introduction, Minn. Rules 8100.0300, Valuation and the addition of Minn. Rules 8100.0700, Equalization.

The first proposed rule adds two additional reports to those the Commissioner will use when completing the valuations. The Reports to the Public Utility Commission include reports on the remaining lives of depreciable property. This will be used to review the depreciation deducted in the other reports filed with the Department of Revenue. The second type of report is the Annual Reports to Shareholders. These reports are used to review the operating results and the future expectations of the utility companies. The agency believes the proposed rule is reasonable and necessary to consider all factors in the valuation of utility companies.

The second proposed change in the rules concerns the amount of depreciation which will be allowed as a reduction of the cost of the utility's property. There are several types of cost which are used in the appraisal of utilities:

1. Original Cost - Original cost is the actual cost of a property when it was first acquired or constructed.
2. Book Cost - Book cost is the original cost of a property less accrued depreciation.
3. Reproduction Cost - Reproduction cost is the present dollar cost to reproduce a replica of the existing property, i.e. what the property would cost today. Reproduction cost is obtained by trending known costs up or down, depending on whether current construction costs are greater or less than when the property was first constructed.
4. Replacement Cost - Replacement cost is the present dollar cost to replace a property with one having similar or equal usefulness.

The estimation of value by use of the cost approach requires the use of the proper type of cost, and then computing the loss in value due to depreciation.

Depreciation is made up of three factors:

1. Physical deterioration, which is the loss in value from original cost caused by normal use and wearing out of the property.
2. Functional obsolescence, which is a loss in value because of functional deficiencies or inadequacies within the property itself. Normally, functional obsolescence would result from technological changes which result in better, more efficient techniques.
3. Economic obsolescence, which is a loss in value caused by factors outside the property itself.

In the case of most utilities the various elements of depreciation are considered by the Federal Energy Regulatory Commission which then specifies what rates of depreciation are

STATE OF MINNESOTA
DEPARTMENT OF REVENUE
INTEROFFICE MEMORANDUM

To: Attorney General
Department of Administration

Date: Feb. 19, 1991

From: Alan G. Whipple, Supervisor
State Assessed Property Section
Local Government Services Division

Phone: 296-0338

Subject: Documents necessary for Review of Non-Controversial Rules

Attached please find the following documents necessary for your review of proposed revisions to Department of Revenue rules governing the valuation and assessment of Electric, Gas Distribution and Pipeline Companies (Utility Companies).

A. Notice of intent to solicit outside opinions regarding the proposed rule amendments.

B. Proposed rules approved as to form by the Revisor of Statutes.

C. Notice of intent to adopt rules without a public hearing as mailed.

D. Statement of need and Reasonableness.

E. Affidavit of mailing, Certificate of Completeness and Accuracy and copy of mailing list.

F. State Register with Notice of intent to adopt rules without a public hearing and rules published.

G. Four copies of rules as adopted.

H. Findings of Fact, Conclusions and Order Adopting Rules without Public Hearing.

I. Comments received regarding the proposed rule changes.

J. Declaration of Counsel.

Department of Natural Resources

Opinions Sought About Possible Revisions to the Rules for the Lower St. Croix National Scenic Riverway

NOTICE IS HEREBY GIVEN that the Department of Natural Resources (DNR) is seeking information or opinions from sources outside the agency in preparing to propose revisions of the rules governing the minimum standards and criteria for the management and development of the Lower St. Croix National Scenic Riverway in Minnesota. These standards and criteria are authorized by *Minnesota Statutes* section 104.25 (1988) (reworded and recodified by *Minnesota Laws 1990*, Ch. 391, Art. 6, Sec. 40 to *Minnesota Statutes* section 103F.351). The rules are set forth at *Minnesota Rules*, parts 6105.0351-6105.0550. The DNR is considering amending sections of the existing rules in accordance with its responsibilities under *Minnesota Statutes* section 104.25 (1988) and *Minnesota Rules*, parts 6105.0351-6105.0550, to protect and preserve the Lower St. Croix National Scenic Riverway, to further the purposes of the Minnesota Lower St. Croix River Act, and to establish guidelines and specify standards for local zoning ordinances applicable to the riverway.

The DNR invites information and comments concerning revisions to these rules. Opinions or comments on the Lower St. Croix River Master Plan or on riverway and district boundaries are beyond the scope of this notice.

Interested or affected persons or groups may submit information, comments or views on the subject matter of concern orally or in writing to:

Thomas W. Balcom
NR Planning and Review Services
Office of Planning
Minnesota Department of Natural Resources
500 Lafayette Road
St. Paul, MN 55155-4010

Oral statements will be received during regular business hours over the telephone at (612) 296-4796.

All statements of information or comment will be accepted through November 23, 1990. All written material received by the Department of Natural Resources will become part of the rulemaking record in the event that amendments are adopted.

Dated: 14 September 1990

Joseph N. Alexander, Commissioner
Department of Natural Resources

Department of Revenue

Local Government Services Division

Notice of Intent to Solicit Outside Opinion Regarding Proposed Amendments to Rules Governing Valuation and Assessment of Electric, Gas Distribution and Pipeline Companies (Utility Companies)

NOTICE IS HEREBY GIVEN that the State Department of Revenue is seeking information or opinions from sources outside the agency in preparing to promulgate revised rules governing the valuation and assessment of utility companies. The promulgation of these rules is authorized by *Minnesota Statutes* section 270.06(14), which permits the agency to make rules and regulations for the administration and enforcement of the property tax law.

The State Department of Revenue requests information and comments concerning the subject matter of these revised rules. Interested or affected persons or groups may submit statements of information or comment orally or in writing. Written statements should be addressed to:

Ronald Cook
Local Government Services Division
Minnesota Department of Revenue
Mail Station 3340
St. Paul, Minnesota 55146-3340

Oral statements will be received during regular business hours over the telephone at (612) 296-0392 and in person at:

Department of Revenue Building
Seventh Floor Local Government Services Division
10 River Park Plaza
St. Paul, Minnesota 55146

All statements of information and comment shall be accepted until October 15, 1990. Any written material received by the State Department of Revenue shall become part of the record in the event that the rules are promulgated.

Michael P. Wandmacher, Director
Local Government Services Division

Department of Trade and Economic Development

Community Development Division

Performance Evaluation Report Available to the Public on the 1990 Small Cities Development Program

NOTICE IS HEREBY GIVEN that the 1990 Small Cities Development Program (SCDP) Performance Evaluation Report (PER) is available for public review and comment. Section 104(a)(2)(D) and (E) of the Housing and Community Development Act requires the state to make the mandatory PER available to the public prior to its submission to the U.S. Department of Housing and Urban Development. The PER consists of a listing of all of the funded SCDP projects, including proposed and accomplished goals. Inquiries about the PER should be directed to:

Mike Auger
Minnesota Department of Trade and Economic Development
900 American Center Building
150 East Kellogg Boulevard
St. Paul, MN 55101
612/296-2394

State Contracts and Advertised Bids

Pursuant to the provisions of Minn. Stat. § 14.10, an agency must make reasonable effort to publicize the availability of any services contract or professional and technical services contract which has an estimated cost of over $2,000.

Commodities contracts with an estimated value of $15,000 or more are listed under the Materials Management Division, Department of Administration. All bids are open for 7-10 days before bidding deadline. For bid specifics, time lines, and other general information, contact the appropriate buyers whose initials appear in parentheses next to the commodity for bid, by calling (612) 296-6152.

Awards of contracts and advertised bids for commodities and printing, as well as awards of professional, technical and consulting contracts, appear in the midweek STATE REGISTER Contracts Supplement, published every Thursday. Call (612) 296-0931 for subscription information.

Materials Management Division—Department of Administration:

Contracts and Requisitions Open for Bid

Call 296-2600 for information on a specific bid, or to request a specific bid.

Commodity: Upgrade weigh-in motion systems
Contact: John Bauer 296-2621
Bid due date at 2pm: September 26
Agency: Transportation Department
Deliver to: St. Paul
Requisition #: 79000-11929

Commodity: Air cleaner maintenance
Contact: Pamela Anderson 296-1053
Bid due date at 4:30pm: September 27
Agency: Correctional Facility
Deliver to: Stillwater
Requisition #: 78620-00355

Commodity: Boxes for record storage-corrugated
Contact: Norma Cameron 296-3779
Bid due date at 2pm: September 28
Agency: Central Stores-Administration Department
Deliver to: St. Paul
Requisition #: Price contract

DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

In the matter of the Proposed Adoption of Rules of the State Department of Revenue Governing the Valuation and Assessment of Electric, Gas Distribution and Pipeline Companies (Utility Companies).

Notice of Intent to Adopt Rules Without a Public Hearing

(1) Notice is hereby given that the State Department of Revenue, Local Government Services Division proposes to adopt the above-entitled rules without a public hearing. The Commissioner has determined that the proposed adoption of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in Minnesota Statutes, section 14.21 to 14.28.

(2) Persons interested in these rules shall have 30 days to submit comments on the proposed rules. (8) The proposed rules may be modified if the modifications are supported by the data and views submitted to the agency and do not result in a substantial change in the proposed language.

(4) Unless twenty-five or more persons submit written requests for a public hearing on the proposed rules within the 30-day comment period, a public hearing will not be held. (7) In the event a public hearing is required, the agency will proceed according to the provisions of Minnesota Statutes, sections 14.13 to 14.18.

(5) Persons who wish to submit comments or a written request for a public hearing should submit such comments or request to:

Ronald Cook
Local Government Services Division
Minnesota Department of Revenue
Mail Station 3340
St. Paul, Mn. 55146-3340
(612) 296-0392

(11) Authority for the adoption of these rules is contained in Minnesota Statues, section 270.06 (14). (12) Additionally, a Statement of Need and Reasonableness that describes the need for and reasonableness of each provision of the proposed rules and identifies the data and information relied upon to support the proposed rules has been prepared and is available from Ronald Cook, at the above mentioned address, upon request.

(9) Upon adoption of the final rules without a public hearing, the proposed rules, this notice, the Statement of Need and Reasonableness, all written comments received, and the final Rules as Adopted will be delivered to the Attorney General for review as to form and legality, including the issue of

substantial change. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the final rules as proposed for adoption, should submit a written statement of such request to Ronald Cook, at the above listed address.

(11) The proposed rules if adopted will effectively amend the current rules of the Department of Revenue relating to ad valorem (property) taxes imposed on utilities. The present rules deal generally with the valuation, allocation and apportionment of property of electric, gas distribution, pipelines and cooperative electric companies. The proposed rules if adopted would allow the commissioner to require utility companies to file additional reports which are already prepared for other reasons and provide for equalization of certain utility property based on assessment/sales ratios computed by the Department of Revenue.

(11) A copy of the proposed rule is available together with a statement of need and reasonableness and may be obtained by contacting Ronald Cook at the above mentioned address.

STATE OF MINNESOTA

Commissioner of Revenue

In the Matter of the Proposed Adoption of Rules of the State of Minnesota Governing the Valuation and Assessment of Electric, Gas Distribution and Pipeline Companies (Utilities)

AFFIDAVIT OF MAILING

STATE OF MINNESOTA)
COUNTY OF RAMSEY) ss.

Alan G. Whipple, being first duly sworn deposes and says:

That on the 28th day of December, 1990, at the City of St. Paul, County of Ramsey, State of Minnesota, he served the attached Notice of Intent to Adopt Rules without Public Hearing by depositing in the State of Minnesota Central Mail System for United States mailing at said City of St. Paul, a copy thereof, properly enveloped, with postage prepaid, on all persons and associations who have requested that their names be placed on file with the State of Minnesota for the purpose of receiving notice of the proposed adoption of rules by this Department.

Alan G. Whipple
ALAN G. WHIPPLE

Subscribed and sworn to before me
this 28th day of December, 19 90.

Diane L. Rogge

DIANE L. ROGGE
NOTARY PUBLIC - MINNESOTA
WASHINGTON COUNTY
My Commission Expires Sept. 24, 1995

STATE OF MINNESOTA
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

IN THE MATTER OF THE PROPOSED ADOPTION OF RULES GOVERNING THE VALUATION AND ASSESSMENT OF ELECTRIC, GAS DISTRIBUTION AND PIPELINE COMPANIES (UTILITY COMPANIES).

CERTIFICATE OF COMPLETENESS AND ACCURACY

I hereby certify that the attached pages number 1 through 23 consisting of 227 typewritten names and addresses constitute the complete list of persons, associations and other interested groups who, as of 8 o'clock a.m., this 27th day of December, 1990, have requested pursuant to Minnesota Statutes, Section 14.14, subdivision 1, that their names be placed on file with the Department of Revenue for the purpose of receiving notice of public hearing on proposed rules on the subject captioned above.

STATE OF MINNESOTA
JOHN JAMES
COMMISSIONER OF REVENUE

BY: Margaret A. Connolly
Margaret A. Connolly
Appeals and Legal Services Division
Staff

1989 MAILING LIST FOR OFFICIAL NOTICE OF AGENCY RULEMAKING #1

ADC Telecommunications
Steve Mayer
5501 Green Valley Dr.
Bloomington, MN 55437

Allard CPA Offices
Mary R. Allard
201 W. Burnsville Pkwy.
Burnsville, MN 55337

Alumacraft Boat Co.
Jim Middleton, Controller
315 W. St. Julien St.
St. Peter, MN 56082

Amoco Canada Petrol Co, Ltd
K. D. Olstad, Ad Valorem Tax
P.O. Box 200/Calgary
Alberta, Canada T2P 2H8

D. J. Anderson & Co, CPA's
David J. Anderson
2415 Annapolis Ln., Suite 110
Minneapolis, MN 55441-3603

Anderson, Keszler & Assoc.,
CPA's/D. C. Anderson
Box 2924
Fargo, ND 58108

City of Apple Valley
George R. Ballenger, Fin. Dir.
14200 Cedar Ave. S.
Apple Valley, MN 55124

Arrowhead Accounting Service
Sam Grozdanich
201 Lakeview Blvd., Box 240
Coleraine, MN 55722

Arthur Anderson & Co., CPA's
Robert Cooney
45 South Seventh Street
Minneapolis, MN 55402

Arthur Anderson & Co., CPA's
Sue Haffield
45 South Seventh Street
Minneapolis, MN 55402

Arthur Anderson & Co., CPA's
Brad Randell
45 South Seventh Street
Minneapolis, MN 55402

Association of Minnesota Cities
Attn: Director
525 Park St., Ste. 404
St. Paul, MN 55103

Assoc. of Minnesota Counties
Michael Rhyner, Assoc. Dir.
125 Charles Ave.
St. Paul, MN 55103

Assoc. of Minnesota Counties
Attn: Nick Riley
125 Charles Ave.
St. Paul, MN 55103

Assoc. of Minnesota Counties
Dave Weirens, Policy Analyst
125 Charles Ave.
St. Paul, MN 55103

Wesley L. Bahl
Certified Public Accountant
P.O. Box 822
Faribault, MN 55021

Baljon Accounting
Jon M. Jannetto
1850 Eighth Ave.
Newport, MN 55055

Bauer Built, Inc.
Cal Jacks, Operating Mgr
PO Box 248, Hwy. 25 S.
Durand, WI 54736

Bemidji Area Chamber of
Comrc./Attn: Bookkeeper
P.O. Box 850
Bemidji, MN 56601

L. T. Bensen & Associates
Attn: Leonard Bensen
6052 W. Broadway Ave., #6
Minneapolis, MN 55428-2861

Benson, Lund &
Mattson, CPA's
Timothy P. Bergien
910 Lincoln Ave., PO Box 667
Detroit Lakes, MN 56501

Bertram Cooper & Co., CPA's
Richard S. Wayne
905 North Broadway
Rochester, MN 55904

Best & Flanagan, Atty's. at Law
James C. Diracles
3500 IDS Ctr., 80 S. 8th St.
Minneapolis, MN 55402

Best Western Garden Inn
Randy Bengtson, Bookkeeper
1111 Range St.
North Mankato, MN 56001

Blandin Corporation
Diane Weber, Asst. Controller
115 First St. SW
Grand Rapids, MN 55744

City of Bloomington
Lyle R Olson, Dir of Staff Srv
2215 W Old Shakopee Rd
Bloomington, MN 55431-3096

Blue Cross & Blue
Shield of MN
Tim Schultz, Mgr. Corp. Tax
PO Box 64560
St. Paul, MN 55164

Lyle L. Boehlke
Licensed Public Accountant
Box 86, 130 N. Main
Buffalo Lake, MN 55314

Oscar J Boldt Construction Co
Manager, Accounting Services
P.O. Box 419
Appleton, WI 54912

Boulay, Heutmaker, Zibell & Co
Bernie H. Beaver, Partner
5151 Edina Indstrl Blvd, #500
Minneapolis, MN 55435

Bowlby, Anfinson, Crandall &
Haedt, Ltd/R. L. Haedt, CPA
P.O. Box 217
Austin, MN 55912

Briggs and Morgan Law Offices
Jerome A. Geis, Attorney
W-2200 First Ntl Bank Bldg
St. Paul, MN 55101

Broeker Geer Fletcher &
LaFond/J.M. Broeker, Atty.
8500 Normandale Lake
Boulevard, #1500
Minneapolis, MN 55437

City of Brooklyn Center
Brad Hoffman, EDA Coord.
6301 Shingle Creek Pkwy.
Brooklyn Center, MN 55430

Business and Financial Srvs
Attn: Dennis B. Gianoli
P.O. Box 365
Cannon Falls, MN 55009

Caldwell Taylor & Brown, Ltd
Chuck Brown, Vice President
5811 S. Cedar Lake Rd.
Minneapolis, MN 55416

Cargill Admin. Div.
M. J. Fournier, CSM
Sales & Prop. Tax
PO Box 9300, Dept 5
Minneapolis, MN 55440

Carlson Companies, Inc.
D. Peloquin Sr. Tax Acct.
Carlson Pkwy., PO Box 59159
Minneapolis, MN 55441

Carlson, Lundquist & Co., Ltd
Attn: Jeffrey A. Pepski, CPA
7101 Northland Circle,
#123, Triad Bldg.
Minneapolis, MN 55428

Caron - Johnson
Accounting Srvs., Inc.
617 Oak St.
Brainerd, MN 56401

Robert Castellano
Certified Public Accountant
113 Bridge Ave.
Delano, MN 55328

Cleveland Cliffs, Inc.
P. D. Brick, Mgr.. Govt. Rel.
1100 Superior Ave.
Cleveland, OH 44114

Cohler, Brown, Simonet &
Dickie, Ltd./G. Johnson, CPA
6300 Shingle Crk Pkwy, #330
Brooklyn Center, MN 55430

Concrete Sectional Culvert Co.
Keith D. Gunderson, CPA
P.O. Box 1429
Fargo, ND 58107

Dacotah Paper Company
Gary M. Pedersen, Controller
P.O. Box 2727
Fargo, ND 58108-2727

Dayton Hudson Dept. Store Co.
D. Schleusner, Mrkt. Exp.
Manager - 1140
700 on the Mall
Minneapolis, MN 55402

Deloitte and Touche, CPA's
Frances H. Holmes
4300 Norwest Ctr., 90 S. 7th
Minneapolis, MN 55402

Deloitte and Touche, CPA's
S. Moosbrugger, Tax Partner
4300 Norwest Ctr., 90 S. 7th
Minneapolis, MN 55402

Diversified Energies, Inc.
James Duevel,Dir Corp Taxes
201 S. 7th St.
Minneapolis, MN 55402

Duncan Nelson & Lambert Acct.
Attention: Brigitte
8400 Normandale Lake Blvd.
Bloomington, MN 55437

City of Edina
J. Knutson, Asst. Finance Dir.
4801 West 50th St.
Edina, MN 55424

E.I. du Pont de Nemours & Co.
Finance Dept-State/
Excise/Empl. Tax
1007 Market St - M-10608
Wilmington, DE 19898

Amy Eisenstadt, Tax Counsel
Committee on State Taxation
122 C Street NW, Ste. 330
Washington, DC 20001

Ernst & Whinney Acct. Firm
Dale Busacker, Senior Manager
1400 Pillsbury Center
Minneapolis, MN 55402

Estenson Company, Inc.
Attn: Michael J. Reker
123 W. Main, Box 330
Luverne, MN 56156

City of Excelsior
Attn: City Treasurer
339 Third St.
Excelsior, MN 55331

Faegre & Benson, Atty's at Law
Attn: Bruce A. Ackerman
2200 Norwest Ctr, 90 S 7th St
Minneapolis, MN 55402-3901

Faegre & Benson, Atty's at Law
Attn: Walter Pickhardt
2200 Norwest Ctr, 90 S 7th St
Minneapolis, MN 55402-3901

Farm Credit Services
P. D. Bergstrom, Dir Acct. Srv.
375 Jackson St.
St. Paul, MN 55101

Farm Credit Services
M. Knutson, Regional Mgr.
Southeast Minn.
2209 Bard Ave. Box 695
Faribault, MN 55021

Farmers Exchange Cooperative
Shirley A. Boyer, Office Mgr..
P.O. Box 38
Lake Park, IA 51347

First Bank System
Attn: Marybeth Brady
1300 1st Bk Place E.
Mail Station MPFE 1302
Minneapolis, MN 55402

Conrad M. Fredin, Atty At Law
Law Office
520 First Bank Place
Duluth, MN 55802-2056

Fredrickson & Byron
Atty's at Law/Tom King
1100 International Center
900 - 2nd Ave. S.
Minneapolis, MN 55402

Fredrickson & Byron
Atty's at Law/Tom Wilhelmy
1100 International Center
900 - 2nd Ave. S.
Minneapolis, MN 55402

Froedtert Malt Corp.
Attn: Accounting Clerk
P.O. Box 712
Milwaukee, WI 53201-0712

Frundt, Frundt, Johnson & Roverud,
Ltd./Michael D. Johnson
P.O. Box 95
Blue Earth, MN 56013

General Mills, Inc.
Henry A. Duitsman, Mgr..
State/Local Taxes
P.O. Box 1113
Minneapolis, MN 55440

Grace Home, Inc.
Sharon K. Martinez, Bus. Mgr..
116 West Second St.
Graceville, MN 56240

John Grams
106 NW Egret Blvd.
Coon Rapids, MN 55433

Grant, Thornton Accts./Mgmt.
Consul./Dean Jorgenson
500 Pillsbury Center
Minneapolis, MN 55402

Ronald Hahn, Acct.
43 Third Ave. SE
Box 664
Hutchinson, MN 55350

Hamm Gordon Sweeney CPA's
Lowell J. Gordon, President
9977 Valley View Rd., Ste. 300
Eden Prairie, MN 55344

Hanft, Fride, O'Brien, Harries
Swelbar & Burns Law
Offices/P. J. Lokken
130 W. Superior St.
Duluth, MN 55802-2094

Edward K. Hara
Certified Public Acct.
2160 Orchard Ave. N.
Minneapolis, MN 55422

Melvin R. Harris, CPA,
Chartered/Law Offices
2501 Wayzata Blvd.
Minneapolis, MN 55405

The Hart Press, Inc.
Bruce A. Schleinz, Controller
333 Central Ave.
Long Prairie, MN 56347

Hartzell Mfg., Inc.
Attn: Ralph Congdon, CPA
2516 Wabasha Ave.
St. Paul, MN 55114

Gary Havemeier Accounting
Attn: Gary A. Havemeier
P.O. Box 367
Hutchinson, MN 55350

Hawkins, Ash, Baptie, CPA's
Attn: Tom Walch
99 Milwaukee St., Box 1508
La Crosse, WI 54602-1508

Hayes and Ehrenstrom
119 Center Street West
Roseau, MN 56751

Hennepin Cty. Attorney's Off.
Mary LaBore, Sr. Tax Clerk
Civil Division
A-2000 Government Center
Minneapolis, MN 55487

Henson and Efron, Atty's at
Law/Susan Vandenberg
1200 Title Insurance Bldg.
Minneapolis, MN 55401

Hessian, McKasy & Soderberg
David G. Ronald, Attorney
4700 IDS Center
Minneapolis, MN 55402

Highland Management Group
Sandra A. Mariotti, Controller
5290 Villa Way
Edina, MN 55436

Hilstrom & Bale, Attys. at Law
Attn: Mark Anderson
607 Marquette Ave., Ste. 400
Minneapolis, MN 55402

Jeff Hodroff & Associates
Certified Public Accts.
15500 Wayzata Blvd., Ste. 608
Wayzata, MN 55391

Honeywell, Inc.
John Jantschik, Mgr.,
Corp Tax Dept
Honeywell Plaza
Minneapolis, MN 55408

Honeywell, Inc.
Patsy Randell, Dir Gvt Affairs
Honeywell Plaza 12-5215
Minneapolis, MN 55408

Honeywell, Inc.
Jerome R. Wohlers, Dir. Taxes
Honeywell Plaza 12-4184
Minneapolis, MN 55408

House of Rep. Research Dept.
Karen Baker, Legis. Analyst
State Office Bldg, Rm 600
St. Paul, MN 55155

Paul J. Huber, Ltd., CPA's
Paul J. Huber, President
1821 University Ave, Ste 391S
St. Paul, MN 55104

IBM Corporation
Daniel C. DiSenso, Sr Tax Spec
Old Orchard Rd.
Armonk, NY 10504

IBM Corporation
Don Sudor, Ext. Prgms. Mgr.
Dept 70-D, 37th St & Hwy 52N
Rochester, MN 55901

Independent Bankers of Minn
Jeffrey Torp, Legal Counsel
7900 Intl. Dr., Ste. 696
Bloomington, MN 55425

Information Associates
Attn: Gloria Whitney
1360 Beverly Rd., Ste. 201
McLean, VA 22101

International Multi Foods Corp.
Attention: Rich Kvamme
Multifoods Tower
Box 2942
Minneapolis, MN 55402

Intl. Research & Evaluation
R. Danfond, IP Director
21098 IRE Control Center
Eagan, MN 55121

Interstate Power Company
D. E. Hamill, VP Budgets
Regional Affairs
P.O. Box 769
Dubuque, IA 52004-0769

Colette Jenne
Tax/Notary Public Service
412 East Mount Faith
Fergus Falls, MN 56537

Johnson & Bottin, Ltd., CPA's
Chris K. Johnson, President
P.O. Box 307
Windom, MN 56101

Galen K. Johnson
Certified Public Accountant
Rt. 3, Box 642
Buffalo, MN 55313

Jostens
Brad Ryyken, Tax Dept
5501 Norman Ctr. Dr.
Minneapolis, MN 55437

Kamstra Communications, Inc.
Attn: Katherine Hystead
370 Selby Ave., Suite 300
St. Paul, MN 55102

Doug Keller Manufacturing
1313 Fifth St. S.
Hopkins, MN 55343

Jay B. Kelly
Attorney at Law
Ste W-1294, 1st Ntl Bank Bldg
St. Paul, MN 55101

Elvira E. Kiel
Tax Accounting
2545 Colfax Ave. S.
Minneapolis, MN 55405

Krause & Rollins, Atty's at Law
Attn: William S. Brandt
310 Groveland Ave
Minneapolis, MN 55403

Kuhlman Corporation
Pam Campbell, Tax Accountant
P.O. Box 288
Birmingham, MI 48012

Lake Superior Ind. Bureau
Alfred E. France, President
1408 Alworth Building
Duluth, MN 55802

Larson, Allen, Weiscair, CPA's
Attn: Karen Rockvam
1800 Interchange Tower
600 S. Hwy. 169
Minneapolis, MN 55426

Larson, Allen, Weishair, CPA's
Attn: Ryan/Krahn/Pridgeon
920 Second Ave. S., Ste. 650
Minneapolis, MN 55402

Laventhol and Horwath, CPA's
Attn: Robert Gebel
100 Washington Sq., Ste. 1650
Minneapolis, MN 55401

Leg. Comm. to Rev. Admin.
Rules/M. Hruby, Exec. Dir.
55 State Office Building
St. Paul, MN 55155-1201

Leonard, Street & Deinard
Attys. at Law
Attn: Peder Larson
150 S. Fifth St., Ste. 2300
Minneapolis, MN 55402

Le Sueur Foundry Co., Inc.
Larry Busch, Controller
1409 Vine St.
Le Sueur, MN 56058

Lommen, Nelson, Cole,
Stageberg, Atty's at Law
T. F. Dougherty
1100 TCF Tower
Minneapolis, MN 55402-2852

LORAM Maint. of Way, Inc.
Attn: Kathe Bergum
3900 Arrowhead Dr.
PO Box 188
Hamel, MN 55340

Lurie, Eiger and Besikof, CPA's
Attn: Hal Gensler
2501 Wayzata Blvd.
Minneapolis, MN 55405

Lutheran Brotherhood
Attn: Bill Ryan, CPA
625 Fourth Ave. S.
Minneapolis, MN 55415

McGladrey & Pullen, CPA
Attn: Dan Flatz
3600 W. 80th St.
Ste. 500
Bloomington, MN 55431

McGladrey & Pullen
CPA's and Consultants
21 First St. SW, Ste. 620
Rochester, MN 55902

McGladrey & Pullen, CPA's
Jim Bricher
1800 Town Square
445 Minnesot St.
St. Paul, MN 55101

McGough Constr. Co., Inc.
John A. Shea, Sec/Treasurer
2737 No. Fairview Ave.
Roseville, MN 55113-1372

Donald P. McKusick Agency
Attn: Donald McKusick
511 S. 5th St., Box 163
Olivia, MN 56277

Mahoney, Ulbrich, Christiansen
and Russ, CPA's
L.C. Mahoney, Offcr
386 N. Wabasha
St. Paul, MN 55102

Management Acctg. Group, Ltd.
Richard D. Kielas, Officer
Ste. A, Professional Bldg.
11601 Minnetonka Mills Rd.
Minnetonka, MN 55343

Marcus Construction Co., Inc.
Attn: Russ Serbus
Box 68
Prinsburg, MN 56281

The Master's Piano Shop
Attn: Dan Norlien
24 East Superior St.
Duluth, MN 55802

Mathew Hall Lumber Co.
P. J. Anderson, Office Mgr.
P.O. Box 128
St. Cloud, MN 56302

Meier & Meier Accountants
Attn: Mary K. Meier
1001 South Main St.
Sauk Centre, MN 56378

Loren T. Meyer, Ltd.
Certified Public Acct.
850 S. Main St.
Sauk Centre, MN 56378

Meyers and Meyers, CPA's
Attn: Wm. Meyers
15098 - 23rd Ave. N.
Plymouth, MN 55447

Miller, McDonald, Erickson &
Moller Ltd/Attn: Ken McDonald
513 Beltrami Ave, Box 486
Bemidji, MN 56601

Minehart McKee Anderson
CPA's/A. R. Anderson
239 W. Main, Box 618
Marshall, MN 56258

MN Bus. Utility Users Council
Attn: August Blegen
P.O. Box 20163
Bloomington, MN 55420

MN Chamber of Commerce
and Industry
Wayne Gilbert, Gen. Counsel
480 Cedar St., Ste. 500
St. Paul, MN 55101

MN Dept. of Trade
& Economic Devl.
Terry Pohlkamp, Dir Admin Srv
150 E. Kellogg Blvd.
St. Paul, MN 55101

MN Dept. of Trade
& Economic Devl.
C. A. Schaffer, Dir Small Bus
150 E. Kellogg Blvd.
St. Paul, MN 55101

Minn. Government Report
Attn: Jean Dawson
B-28 Press Rm, State Capitol
St. Paul, MN 55155

Minn..Mfrd. Housing Assoc.
Mark J. Brunner, Exec. VP
555 Park Street, Suite 400
St. Paul, MN 55103

Minn. Mining/Mfg. Co.
G. P. Halbach, Mgr.
US Income Tax
3M Tax Div., Bldg. 220-6E-02
St. Paul, MN 55144-1000

Minn. Mining/Mfg. Co.
W. R. Spangler, Dir. State Tax
3M Tax Div., Bldg. 220-6E-02
3M Center
St. Paul, MN 55144-1000

Minn. Multi Housing Assoc.
John G. Horner, Gen. Council
4250 Park Glen Road
Minneapolis, MN 55416

Minn. Office/Admin. Hearings
Attn: Sam Ruhle
310 - 4th Ave. S., 5th Fl.
Minneapolis, MN 55415

Minnesota Petroleum Council
Derrel Bunge, Exec. Dir.
350 St. Peter St., Ste. 1025
St. Paul, MN 55102

Minnesota Power & Light Co.
Bruce E. Gangnon, Mgr./Taxes
30 W. Superior St.
Duluth, MN 55802

Minn. Retail Merchants Assoc.
Attn: Judy Cook
405 Sibley St., Ste. 150
St. Paul, MN 55101

MN Society of Cert.
Public Accountants
Clair G. Budke, Exec. Dir.
7900 Xerxes Ave S, Ste 1230
Minneapolis, MN 55431-1183

Minn. State University System
Mary Stanton, Dir/Contract Mgt
230 Park Office Building
555 Park St.
St. Paul, MN 55103

Minnesota Taxpayers Assoc.
Dorothy A. McClung, Exec Dir
480 Cedar St., Suite 175
St. Paul, MN 55101

Minn. Transport Srv Assoc
Abe Rosenthal, President
1821 University Ave. (N310)
St. Paul, MN 55104

Minnesota Trucking Association
James N. Denn, President
1821 University Ave, Ste 134N
St. Paul, MN 55104-2994

Morken, Audring and Co. Cht.
Attn: Janet Morken, CPA
100 Madison Ave.
Mankato, MN 56001

Mosford, Barthel & Co., CPA's
Attn: Robert W. Mosford
305 Cedar St., Box 596
Monticello, MN 55362

Moss & Barnett Law Offices
Attn: Robert B. Fering
4800 Norwest Ctr, 90 S 7th St
Minneapolis, MN 55402-4119

Mueller Sales Corp.
Attn: Controller
2420 Nevada Ave. N.
Golden Valley, MN 55427

Howard I. Nelson
Box 744
Lindstrom, MN 55045

Nelson Radio Communications
Attn: Steven L. Nelson
24234 Chesley Trail
Hampton, MN 55031

North American Phillips Corp.
A. Slips, Mgr. State Inc. Tax
100 E. 42nd Street
New York, NY 10017-5699

North Star Steel Minn.
Ronald W. Zilka, Acct Mgr.
1678 Red Rock Rd., Box 64189
St. Paul, MN 55164

Northern States Power Co.
R. J. Dolan, Mgr. Prop. Tax
414 Nicollet Mall
Minneapolis, MN 55401

O'Connor & Assoc., CPA's
David Lloyd
620 Mendelssohn Ave. N., Ste. 150
Golden Valley, MN 55427

Olsen, Thielen & Co, Ltd CPA's
Attn: Nancy J. Fuhr
6640 Shady Oak Rd.
Eden Prairie, MN 55344

Olsen Thielen & Co, Ltd CPA's
Attn: Kenneth Vohs
223 Little Canada Road
St. Paul, MN 55117

Richard W. O'Neil
Certified Public Acct.
26 E Exchange, Ste 404
St. Paul, MN 55101

Oppenheimer, Wolff & Donnelly
Atty's at Law/M. A. Culhane, III
3400 Plaza VII, 45 S. 7th St.
Minneapolis, MN 55402

Osco Drug, Inc.
John Norton, Mgr. Income Tax
3030 Cullerton Dr.
Franklin Park, IL 60131

Papillon Financial
Services, Inc.
Rt. 1, Box 556
Pine River, MN 56474

Peter Paszkiewicz
Enrolled Agent
P.O. Box 65560
St. Paul, MN 55165

Peat Marwick, CPA's
Attn: Dan Peterson
1600 Maritor Tower
444 Cedar St.
St. Paul, MN 55101

Peterson, Andolshek & Bartley, CPA's
Ste 960, Interchange Tower
600 S. Highway 160
Minneapolis, MN 55426

Phillips Legislative Service
W. L. Phillips
459 Rice St., Ste. 300
St. Paul, MN 55103

Pickands Mather & Co.
C. B. Hoffman, Govt. Rel. Counsel
200 W. Superior St, Suite 811
Duluth, MN 55802

Pioneer Hi-Bred Intl, Inc.
Roger Lay, State Tax Mgr.
6800 Pioneer Pkwy., Box 666
Johnston, IA 50131

Popham, Haik, Schnobrich &
Kaufman Atty's at Law
Mark Palma
3300 Piper Jaffray Tower
Minneapolis, MN 55402

Orville H. Prechel, LPA
Accountants and Auditors
P.O. Box 573
Wayzata, MN 55391-0573

Prentice Hall Info. Srv.
H. Markowitz, State/Local Tax
240 Frisch Court
Paramus, NJ 07652

Price Waterhouse, CPAs
Ellie Thompson
200 E. Randolph
Chicago, IL 60604

Printing Industry of Minn.
Attn: Kel Johnson
450 N. Syndicate, Suite 200
St. Paul, MN 55104

Professional Instruments Co.
Paul D. Arneson, Asst to Pres.
4601 Highway 7
Minneapolis, MN 55416

Progressive Processing
Attn: Thomas R. Terres
110 Fourth St, Box 449
Albany, MN 56307

Proximity Controls Corp.
Attn: Mary Jo Rasmusson
Rt. 6, Box 386
Fergus Falls, MN 56537

Radde, Botzek and Associates
Public Affairs Consultants
Attn: Luci Botzek4724
4724 N. Victoria St.
Shoreview, MN 55126

Rauch & Frankhauser
Public Accountants
Su Southwick, Enrolled Agent
1700 American Ntl Bk Bldg
St. Paul, MN 55101

Roadside Market
Attn: Wm. J. Klennert
P.O. Box 35
Hill City, MN 55748

Roberts-Hamilton Co.
Donald S. Vanusek, VP
800 S. Turners Crossroad
Golden Valley, MN 55416

Rogers, Knutson & Co., Ltd,
CPA's/Robert A. Knutson
P.O. Box 368
Mankato, MN 56002

A. M. Sannerud & Assoc, PA
Susan E. Savarese, Op. Mgr..
1207 Constance Blvd. NE
Ham Lake, MN 55304

Savings League of Minn.
Richard A. Buendorf, President
625 Second Ave S, Ste 303
Minneapolis, MN 55402

Earl J. Schaefer, P.A.
Licensed Public Accountants
Suite 419, Edina Office Centre
7600 France Ave. S.
Edina, MN 55435

School District 882
Sheldon D. Johnson, Super.
Box 897
Monticello, MN 55362

Schroeder Accounting Services
Attn: Sandra L. Schroeder
8273 Scott Ave. N.
Brooklyn Park, MN 55443

Schweitzer, Rubin, Gottlieb &
Karon CPA's/Robert Karon, VP
1420 TCF Tower
Minneapolis, MN 55402

Senate Tax Committee
Keith Carlson, Fiscal Analyst
Room 205, State Capitol
St. Paul, MN 55155

Shea Accounting Services
Pamela J. Shea, Public Acct.
2209 Pearson Parkway
Brooklyn Park, MN 55444

Shekeda Hearing Cons., Inc.
Craig O. Linnell, President
4413 S. Lake Ave, Box 10747
White Bear Lake, MN 55110

ShopKo Stores, Inc.
Attn: Tax Dept.
P.O. Box 19060
Green Bay, WI 54307-9060

Sieloff, Bierman, PA, Atty's at Law
Ronald B. Sieloff, Pres.
938 Minnesota Bldg., 46 E. 4th St.
St. Paul, MN 55101

Skyvision, Inc.
T V R O Sattelite Sys.
Attn: Senior Vice President
2066 College Way
Fergus Falls, MN 56537

Smith, Gendler & Shiell, PA
Atty's at Law/John M. Gendler
3880 Norwest Center, 90 S. 7th St.
Minneapolis, MN 55402

SoJans Jean Shoppe
Attn: Dick Soderberg
P.O. Box 638
Warroad, MN 56763

Soo Line Railroad Co. Tax Dept.
M. D. Ross, Jr., AVP-Taxes
PO Box 530, Room 1604
Minneapolis, MN 55440

Robert W. Springer
Certified Public Acct.
505 3rd St., Box 483
Moose Lake, MN 55767

Frank M. Srdar & Assoc., Inc.
Kraig Srdar, Treasurer
424 W. 79th St.
Bloomington, MN 55420

State Services for the Blind
C. Hamilton, Dir. Bus. Enter.
1745 University Ave.
St. Paul, MN 55104

Stirtz, Bernards & Co.
Certified Public Accts.
1510 World Trade Center
30 E. 7th St.
St. Paul, MN 55101

Stroh Brewery Company
100 River Place
Detroit, MI 48207-4291

Stroh Brewery Company
707 East Minnehaha Ave.
St. Paul, MN 55165

Super Valu Stores, Inc.
Frank J. O'Keefe, Dir of Taxes
P.O. Box 990
Minneapolis, MN 55440

TCC, Inc/Tri-Cty Comm Act
Director Human Services
404 NE Second Ave.
Little Falls, MN 56345

Taylor Corp/Holding Co
Attn: Steve Isakson
PO Box 3728
N. Mankato, MN 56002-3728

Tech Srv for Electronics, Inc
Rick Walker, Acct Manager
P.O. Box 616
Arlington, MN 55307

Edwin E. Thoreson, Inc.
Road/Logging Contractors/VP
P.O. Box 507
Grand Marais, MN 55604

Neal Tilsner
Public Accountant
1119 St. Paul Ave.
St. Paul, MN 55116

TMI Tax Services, Inc.
James C. Berger, V.P.
923 Mainstreet
Hopkins, MN 55343

Transport America Trucking
Allen Alm, Tax Manager
10700 Lyndale Ave. S.
Bloomington, MN 55420

University of Minnesota
F. R. Jacobs, Dir Grad Studies/Tax
645 Mgmt & Economy Bldg
217 - 19th Ave. S.
Minneapolis, MN 55455

Roger Van Moorlehem
Licensed Public Accountant
114 East First St.
Minneota, MN 56264

VICORP Restaurants, Inc.
Attn: Tax Department
P.O. Box 16601
Denver, CO 80216

Gloria Whitney
1360 Beverly Rd., Ste. 201
McLean, VA 22101

City of Winona
Darrel Johnson, Finance Dir
City Hall, P.O. Box 378
207 Lafayette St.
Winona, MN 55987

Winthrop & Weinstine
Attorneys/Counselors at Law
3200 Minn World Trade Center
30 E. 7th St.
St. Paul, MN 55101

Wolverton Farmers Elevator
Curt Bjertness, Manager
Box 69
Wolverton, MN 56594

Town of Woodrow
Marita J. Peterson, Clerk
HCR 1, Box 246
Hackensack, MN 56452

Wright County Courthouse
Human Services Agency
Larry J. DeMars, Interim Dir
Buffalo, MN 55313

Steven A. Yerkes, P.A.
Certified Public Acct.
14180 W. 78th St., Ste. 200
Eden Prairie, MN 55344

The Minnesota
State Register

Department of Administration—Print Communications Division



Rules edition
Published every Monday
(Tuesday if Monday is a holiday)

Monday 31 December 1990

Volume 15, Number 27

Pages 1497-1528

State Register

Judicial Notice Shall Be Taken of Material Published in the *State Register*

The *State Register* is the official publication of the State of Minnesota, containing executive and commissioners' orders, proposed and adopted rules, official notices, state and non-state contracts, contract awards, grants, and a monthly calendar of cases to be heard by the state supreme court.

***A Contracts Supplement* is published every Thursday and contains additional state contracts and advertised bids, and the most complete source of state contract awards available in one source.**

Printing Schedule and Submission Deadlines

Vol. 15 Issue Number	*Submission deadline for Adopted and Proposed Rules, Commissioners' Orders**	*Submission deadline for Executive Orders, Contracts, and Official Notices**	Issue Date
27	Monday 17 December	Monday 24 December	Monday 31 December
28	Monday 24 December	Friday 28 December	Monday 7 January 1991
29	Friday 28 December	Monday 7 January	Monday 14 January
30	Monday 7 January	Monday 14 January	Tuesday 22 January

*Deadline extensions may be possible at the editor's discretion; however, none will be made beyond the second Wednesday (12 calendar days) preceding the issue date for rules, proposed rules and executive orders, or beyond the Wednesday (5 calendar days) preceding the issue date for official notices. Requests for deadline extensions should be made only in valid emergency situations.

**Notices of public hearings on proposed rules and notices of intent to adopt rules without a public hearing are published in the Proposed Rules section and must be submitted two weeks prior to the issue date.

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The ***State Register*** is published every Monday (Tuesday when Monday is a holiday) by the State of Minnesota, Department of Administration, Print Communications Division, 117 University Avenue, St. Paul, Minnesota 55155, pursuant to *Minnesota Statutes* § 14.46. A ***State Register*** *Contracts Supplement* is published every Thursday. The Monday edition is the vehicle for conveying all information about state agency rulemaking, including official notices; hearing notices; proposed, adopted and emergency rules. It also contains executive orders of the governor; commissioners' orders; state contracts and advertised bids; professional, technical and consulting contracts; non-state public contracts; state grants; decisions of the supreme court; a monthly calendar of scheduled cases before the supreme court; and other announcements. The Thursday edition contains additional state contracts and advertised bids, and the most complete listing of contract awards available in one source.

In accordance with expressed legislative intent that the ***State Register*** be self-supporting, the following subscription rates have been established: the Monday edition costs $140.00 per year and includes an index issue published in August (single issues are available at the address listed above for $3.50 per copy); the combined Monday and Thursday editions cost $195.00 (subscriptions are not available for just the *Contracts Supplement*); trial subscriptions are available for $60.00, include both the Monday and Thursday edition, last for 13 weeks, and may be converted to a full subscription anytime by making up the price difference. No refunds will be made in the event of subscription cancellation.

Both editions are delivered postpaid to points in the United States, second class postage paid for the Monday edition at St. Paul, MN, first class for the Thursday edition. Publication Number 326630 (ISSN 0146-7751).

Subscribers who do not receive a copy of an issue should notify the ***State Register*** circulation manager immediately at (612) 296-0931. Copies of back issues may not be available more than two weeks after publication.

Rudy Perpich, Governor

Sandra J. Hale, Commissioner
Department of Administration

Stephen A. Ordahl, Director
Print Communications Division

Robin PanLener, Editor

Paul Hoffman, Assistant Editor

Debbie George, Circulation Manager

Bonita Karels, Staff Assistant

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NOTICE: How to Follow State Agency Rulemaking in the *State Register*

The ***State Register*** is the official source, and only complete listing, for all state agency rulemaking in its various stages. State agencies are required to publish notice of their rulemaking action in the ***State Register***. Published every Monday, the ***State Register*** makes it easy to follow and participate in the important rulemaking process. Approximately 75 state agencies have the authority to issue rules. Each agency is assigned specific ***Minnesota Rule*** chapter numbers. Every odd-numbered year the ***Minnesota Rules*** are published. This is a ten-volume bound collection of all adopted rules in effect at the time. Supplements are published to update this set of rules. Proposed and adopted emergency rules do not appear in this set because of their short-term nature, but are published in the ***State Register***.

If an agency seeks outside opinion before issuing new rules or rule amendments, it must publish a NOTICE OF INTENT TO SOLICIT OUTSIDE OPINION in the ***Official Notices*** section of the ***State Register***. When rules are first drafted, state agencies publish them as **Proposed Rules**, along with a notice of hearing, or notice of intent to adopt rules without a hearing in the case of noncontroversial rules. This notice asks for comment on the rules as proposed. Proposed emergency rules and withdrawn proposed rules are also published in the ***State Register***. After proposed rules have gone through the comment period, and have been rewritten into their final form, they again appear in the ***State Register*** as **Adopted Rules**. These final adopted rules are not printed in their entirety in the ***State Register,*** only the changes made since their publication as Proposed Rules. To see the full rule, as adopted and in effect, a person simply needs two issues of the ***State Register***, the issue the rule appeared in as proposed, and later as adopted. For a more detailed description of the rulemaking process, see the ***Minnesota Guidebook to State Agency Services.***

The ***State Register*** features partial and cumulative listings of rules in this section on the following schedule: issues 1-13 inclusive; issues 14-25 inclusive; issue 26, cumulative for issues 1-26; issues 27-38 inclusive; issue 39, cumulative for 1-39; issues 40-51 inclusive; and issue 52, cumulative for 1-52. An annual subject matter index for rules appears in August. For copies of the ***State Register***, a subscription, the annual index, the ***Minnesota Rules*** or the ***Minnesota Guidebook to State Agency Services***, contact the Print Communications Division, 117 University Avenue, St. Paul, MN 55155 (612) 297-3000 or toll-free in Minnesota 1-800-9747.

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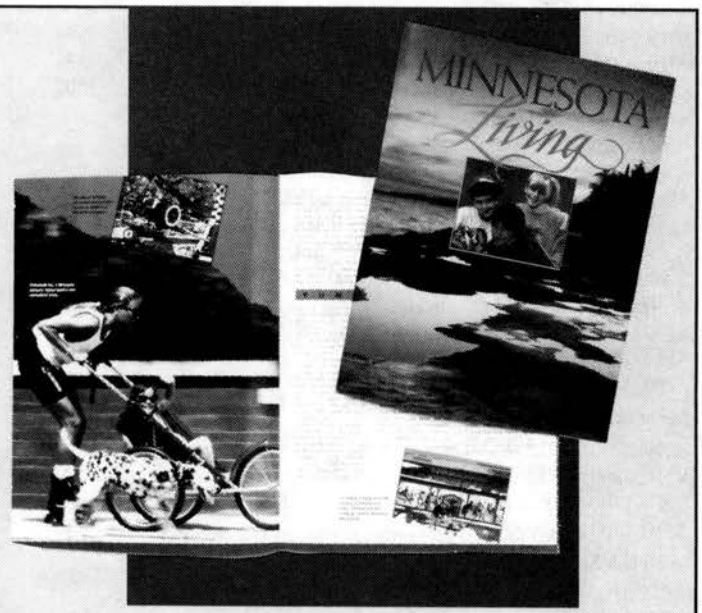

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Proposed Rules

Pursuant to Minn. Stat. §§ 14.22, an agency may propose to adopt, amend, suspend or repeal rules without first holding a public hearing, as long as the agency determines that the rules will be noncontroversial in nature. The agency must first publish a notice of intent to adopt rules without a public hearing, together with the proposed rules, in the *State Register*. The notice must advise the public:

1. that they have 30 days in which to submit comment on the proposed rules;
2. that no public hearing will be held unless 25 or more persons make a written request for a hearing within the 30-day comment period;
3. of the manner in which persons shall request a hearing on the proposed rules; and
4. that the rule may be modified if the modifications are supported by the data and views submitted.

If, during the 30-day comment period, 25 or more persons submit to the agency a written request for a hearing of the proposed rules, the agency must proceed under the provisions of §§ 14.14-14.20, which state that if an agency decides to hold a public hearing, it must publish a notice of intent in the *State Register*.

Pursuant to Minn. Stat. §§ 14.29 and 14.30, agencies may propose emergency rules under certain circumstances. Proposed emergency rules are published in the *State Register* and, for at least 25 days thereafter, interested persons may submit data and views in writing to the proposing agency.

Department of Health

Proposed Permanent Rules Relating to Certification of Environmental Laboratories

Notice of Intent to Adopt Rules Without a Public Hearing

NOTICE IS HEREBY GIVEN that the Minnesota Department of Health (hereinafter "Department") intends to adopt the above-entitled amendments to rules by expanding the list of metal analytes eligible for certification under the Clean Water Program and the Safe Drinking Water Program. To accomplish this purpose the Department intends to amend *Minnesota Rules* part 4740.2020, subpart 4, without a public hearing following the procedures set forth in the Administrative Procedure Act in *Minnesota Statute* §§ 14.22 to 14.28 (1990). The statutory authority to adopt the rules is *Minnesota Statute* §§ 144.97 and 144.98 (1990).

All persons have until January 31, 1991 to submit comment in support of or in opposition to the proposed rules or any part or subpart of the rules. Comment is encouraged. Each comment should identify the portion of the proposed rules addressed, the reason for the comment, and any change proposed.

Any person may make a written request for a public hearing on the rules within the comment period, ending January 31, 1991. If 25 or more persons submit a written request for a public hearing within the comment period, a public hearing will be held unless a sufficient number withdraw their requests in writing. Any person requesting a public hearing should state his or her name and address and is encouraged to identify the portion of the proposed rule addressed, the reason for the request, and any change proposed. If a public hearing is required, the Department will proceed pursuant to *Minnesota Statutes*, Sections 14.131 to 14.20 (1988).

Comments or written requests for a public hearing must be submitted to:

Al Tupy
Laboratory Services Section
Public Health Laboratory Division
Minnesota Department of Health
717 Delaware Street Southeast
Minneapolis, Minnesota 55440
Telephone: (612) 623-5690

The proposed rule amendments may be modified if the modifications are supported by data and views submitted to the Department and do not result in a substantial change in the proposed rules as noticed.

The rule authorizes environmental testing laboratories to become certified by the Department to perform tests for certain specified analytes under two testing programs: the Safe Drinking Water Act, 42 United States Code, Section 300f et seq., *Minnesota Statutes*, Section 144.381 et seq., and 40 Code of Federal Regulations 141; and the Clean Water Act, 33 United States Code, Section 1251 et. eq. and 40 Code of Federal Regulations, Section 136. This amendment increases the number of analytes listed in part 4790.2040, subpart 4.

A copy of the proposed rule is attached to this notice.

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **ADOPTED RULES SECTION** — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

A STATEMENT OF NEED AND REASONABLENESS that describes the need for and reasonableness of the proposed amendment and identifies the data and information relied upon to support the proposed amendment has been prepared and is available from Al Tupy upon request at the above address.

Pursuant to *Minnesota Statute* Section 14.115, subdivision 2, the impact on small businesses has been considered in the promulgation of this rule amendment. The Department's analysis and position regarding the impact of the amendment on small businesses is set forth in the Statement of Need and Reasonableness. Anyone wishing to present evidence or argument as to the amendment's effect on small businesses is encouraged to do so.

Pursuant to *Minnesota Statute* Section 14.115, subdivision 4 (c), the Department, in order to provide an opportunity for small businesses to participate in the rule making process, will mail copies of the proposed rule amendment and this Notice to all laboratories which are currently certified or in the application process. To the Department's knowledge this includes all laboratories which do environmental testing. These laboratories are encouraged to comment.

If no hearing is required, upon adoption of the amendment, the amendment and the required supporting documents will be submitted to the Attorney General for review as to legality and form to the extent the form relates to legality. Any person may request notification of the date of submission to the Attorney General. Persons who wish to be advised of the submission of this material to the Attorney General or who wish to receive a copy of the adopted amendment must submit the written request to Al Tupy at the above address.

Dated: 18 December 1990

Sister Mary Madonna Ashton
Commissioner

Rules as Proposed

4740.2040 CERTIFIED TEST CATEGORIES.

[For text of subps. 1 to 3, see M.R.]

Subp. 4. **Metal chemistry.** ~~The analysis of lead is eligible to be certified for the Clean Water Program and the Safe Drinking Water Program.~~

A. Metals analytes eligible for certification under the Clean Water Program are:

(1) aluminum;

(2) antimony;

(3) arsenic;

(4) barium;

(5) beryllium;

(6) boron;

(7) cadmium;

(8) calcium;

(9) chromium, hexavalent;

(10) chromium;

(11) cobalt;

(12) copper;

(13) gold;

(14) iridium;

(15) iron;

(16) lead;

(17) lithium;

(18) magnesium;

(19) manganese;

(20) mercury;

(21) molybdenum;

(22) nickel;

(23) osmium;

(24) palladium;

(25) platinum;

(26) potassium;

(27) rhodium;

(28) ruthenium;

(29) selenium;

(30) silver;

(31) sodium;

(32) thallium;

(33) tin;

(34) titanium;

(35) vanadium; and

(36) zinc.

B. Metals analytes eligible for certification under the Safe Drinking Water Program are:

(1) antimony;

(2) arsenic;

(3) barium;

(4) beryllium;

(5) cadmium;

(6) chromium;

(7) copper;

(8) lead;

(9) mercury;

(10) nickel;

(11) selenium; and

(12) thallium.

Department of Revenue

Proposed Permanent Rules Relating to the Valuation and Assessment of Utilities

Notice of Intent to Adopt Rules Without a Public Hearing

NOTICE IS HEREBY GIVEN that the State Department of Revenue, Local Government Services Division proposes to adopt the above-entitled rules without a public hearing. The Commissioner has determined that the proposed adoption of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in *Minnesota Statutes*, section 14.21 to 14.28.

Persons interested in these rules shall have 30 days to submit comments on the proposed rules. The proposed rules may be modified if the modifications are supported by the data and views submitted to the agency and do not result in a substantial change in the proposed language.

Unless twenty-five or more persons submit written requests for a public hearing on the proposed rules within the 30-day comment

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **ADOPTED RULES SECTION** — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

period, a public hearing will not be held. In the event a public hearing is required, the agency will proceed according to the provisions of *Minnesota Statutes*, sections 14.13 to 14.18.

Persons who wish to submit comments or a written request for a public hearing should submit such comments or request to:

Ronald Cook
Local Government Services Division
Minnesota Department of Revenue
Mail Station 3340
St. Paul, MN 55146-3340
(612) 296-0392

Authority for the adoption of these rules is contained in *Minnesota Statutes*, section 270.06 (14). Additionally, a Statement of Need and Reasonableness that describes the need for and reasonableness of each provision of the proposed rules and identifies the data and information relied upon to support the proposed rules has been prepared and is available from Ronald Cook, at the above mentioned address, upon request.

Upon adoption of the final rules without a public hearing, the proposed rules, this notice, the Statement of Need and Reasonableness, all written comments received, and the final Rules as Adopted will be delivered to the Attorney General for review as to form and legality, including the issue of substantial change. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the final rules as proposed for adoption, should submit a written statement of such request to Ronald Cook, at the above listed address.

The proposed rules if adopted will effectively amend the current rules of the Department of Revenue relating to ad valorem (property) taxes imposed on utilities. The present rules deal generally with the valuation, allocation and apportionment of property of electric, gas distribution, pipelines and cooperative electric companies. The proposed rules if adopted would allow the commissioner to require utility companies to file additional reports which are already prepared for other reasons and provide for equalization of certain utility property based on assessment/sales ratios computed by the Department of Revenue.

A copy of the proposed rule is available together with a statement of need and reasonableness and may be obtained by contacting Ronald Cook at the above mentioned address.

John P. James
Commissioner of Revenue

Rules as Proposed

8100.0200 INTRODUCTION.

The commissioner of revenue will estimate the valuation of the entire system of a utility company operating within the state. The entire system will be valued as a unit instead of valuing the component parts, utilizing data relating to the cost of the property and the earnings of the company owning or operating the property. The resulting valuation will be allocated or assigned to each state in which the utility company operates. Finally, by the process of apportionment, the portion allocated to Minnesota will be distributed to the various taxing districts within the state. Most of the data used in the valuation, allocation, and apportionment process will be drawn from reports submitted to the Department of Revenue by the utility companies. These reports will include Minnesota Department of Revenue Annual Utility Reports (UTL forms), Reports to the Minnesota Public Utilities Commission, Annual Reports to Shareholders, Annual Reports to the Federal Energy Regulatory Commission and Annual Reports to the Interstate Commerce Commission. Periodic examinations of the supporting data for these reports will be made by the Department of Revenue.

The methods, procedures, indicators of value, capitalization rates, weighting percents, and allocation factors will be used as described in parts 8100.0300 to 8100.0600 for 1990 and subsequent years.

As in all property valuations, the commissioner of revenue reserves the right to exercise his or her judgment whenever the circumstances of a valuation estimate dictate the need for it.

8100.0300 VALUATION.

[For text of subps 1 and 2, see M.R.]

Subp. 3. **Cost approach.** The cost factor to be considered in the utility valuation formula is the original cost less depreciation of the system plant, plus improvements to the system plant, plus the original cost of construction work in progress on the assessment date. The original cost of any leased operating property used by the utility must be reported to the commissioner in conjunction with the annual utility report. If the original cost of the leased operating property is not available, the commissioner shall make an estimate of the cost by capitalizing the lease payments. Depreciation will not be allowed on construction work in progress. Depreciation will be allowed as a deduction from cost in the amount allowed on the accounting records of the utility company, as such records are required to be maintained by the appropriate regulatory agency, except that depreciation may be reduced if available information indicates the amount deducted does not equal actual accrued depreciation when the current estimated remaining life is considered.

Depreciation, however, shall not exceed the prescribed percentage of cost: for electric companies, 20 percent; for gas distribution companies, 50 percent; and for pipeline companies, 50 percent. If the amount of depreciation shown on the company's books exceeds these percentages, the company may deduct ~~40 percent of the excess for the assessment year 1990 and~~ 50 percent of the excess ~~for the assessment year 1991 and subsequent~~.

The cost indicator of value computed in accordance with this subpart will be weighted for each type of utility company as follows: electric companies, 85 percent; gas distribution companies, 75 percent; and pipeline companies, 75 percent.

The following example illustrates how the cost indicator of value would be computed for an electric company:

1.	Utility Plant	$200,000,000
2.	Construction Work in Progress	$ 5,500,000
3.	Total Plant	$205,500,000
4.	Nondepreciable Plant (Land, Intangibles, C.W.I.P.)	$ 17,500,000
5.	Depreciable Plant	$188,000,000
6.	Book Depreciation	$ 40,000,000
7.	Maximum Depreciation (20%)	$ 37,600,000
8.	~~40%~~ 50% Excess Depreciation Allowance	$ ~~960,000~~ $ 1,200,000
9.	Total Allowable Depreciation	~~$ 38,560,000~~ $ 38,800,000
10.	Total Cost Indicator of Value	~~$166,940,000~~ $166,700,000

[For text of subps 4 to 8, see M.R.]

8100.0700 EQUALIZATION.

Subpart 1. **In general.** After the apportionment of value referred to in part 8100.0600 has been made, the values of structures valued by the commissioner must be equalized to coincide with the assessment levels of commercial and industrial property within each respective county receiving a share of the apportioned utilities value. This equalization will be accomplished through the use of an assessment/sales ratio.

Subp. 2. **Assessment/sales ratio computation.** A comprehensive assessment/sales ratio study compiled annually by the sales ratio section of the Local Government Services Division of the Department of Revenue will be used in this computation. The portions of this study which will be used for purposes of this part are known as the "County Commercial and Industrial Sales Ratio."

This commercial and industrial (C & I) sales ratio is computed through an analysis of the certificates of real estate value filed by the buyers or sellers of commercial or industrial property within each county. The information contained on these certificates of real estate value is compiled pursuant to requests, standards, and methods set forth by the Minnesota Department of Revenue acting upon recommendations of the Minnesota Legislature. The most recent C & I study available will be used for purposes of this part.

The median C & I sales ratio from this County Commercial and Industrial Sales Ratio study will be used as a basis to estimate the current year C & I median ratio for each county.

The process used to estimate this current year median ratio will be as follows:

The State Board of Equalization abstract of market value will be examined. The current estimated market value of commercial and industrial property within each county will be taken from this abstract. The amount of the value of new commercial and industrial construction ("new" meaning since the last assessment period), as well as the value of commercial and industrial property which has changed classification (for example, commercial to tax exempt property) will also be taken from the abstract. The value of new construction will then be deducted from the estimated market value, resulting in a net estimated current year market value for commercial and industrial property within the county. The value of commercial and industrial property which has changed classification will be deducted from the previous years estimated market value to arrive at a net estimated previous year market value for commercial and industrial property within the county. The net current year value will be compared to the net previous year's estimated market value for commercial and industrial property within the county and the difference between the two values noted. This difference will be divided by the previous year's net estimated market value for commercial and industrial property to find the percentage of increase, or decrease, in assessment level for each year. This percent of change will be applied to the most recent C & I median ratio to estimate the current year's C & I median ratio. An example of this calculation for a typical county is shown below.

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1990 E.M.V. for Commercial and Industrial Property	$12,000,000	
Less: New Construction	1,500,000	
1990 Net E.M.V. for C & I property		$10,500,000
1989 E.M.V. for C & I property	$10,250,000	
Less: Classification changes	250,000	
1989 Net E.M.V. for C & I property		10,000,000
Difference 1989 vs 1990 E.M.V.		500,000
Percent of change (500,000/10,000,000)		5%
1989 Median C & I ratio		88%
1990 Estimated Median C & I ratio (88% x 105%)		92.4%

This same calculation is performed for each Minnesota county. If there are five or fewer valid sales of commercial and industrial property within a county during the study period, these few sales are insufficient to form the basis for a meaningful C & I ratio. Therefore, the median assessment/sales ratio to be used for purposes of the example computation in this subpart will not be the median C & I ratio but will be the weighted median ratio of all property classes within the county for which a sales ratio is available. This weighted median ratio is computed in the same manner using the same procedures and standards as the C & I ratio. In addition, the example computation in this subpart will not be performed using the commercial and industrial estimated market value but will use the estimated market value for all property within the county. All other aspects of the calculations are identical except for this substitution.

Class of Property	Amount of Value	Percent of Value	Median Ratio	Weighted Median Ratio
Residential	$ 20,000,000	20%	86%	17.00%
Agricultural	55,000,000	55%	95%	52.25%
Seasonal - Recreational	5,000,000	5%	90%	4.50%
Commercial Industrial	20,000,000	20%	85%	17.00%
Total	$100,000,000	100%		90.75%

Subp. 3. **Application of the estimated current year median assessment/sales ratio.** After the estimated current year median ratio has been calculated under subpart 2, it is used to adjust the apportioned estimated market value of utility structures valued by the commissioner. The value of these structures is reduced by the difference between 95 percent and the median ratio as adjusted in subpart 2. This is done by subtracting the current year median ratio, as adjusted, from the 95 percent provided for in *Minnesota Statutes*, section 278.05, subdivision 4, to arrive at an equalization factor. The estimated market value of utility structures is multiplied by the equalization factor to arrive at the reduction amount. The reduction amount is subtracted from the estimated market value of the utility structures to arrive at the equalized market value of structures. In no instance will any adjustment be made if, after comparing the current year median sales ratio as adjusted to the assessment level of utility structures, the difference between the two is ten percent or less. An example of this adjustment is as follows:

	County A	County B
Estimated Level of Assessment for Utility Property*	100.00%	100.00%
95 percent provided for in *Minnesota Statutes*, section 278.05, subdivision 4	95.00%	95.00%
County Commercial/Industrial Sales Ratio	87.00%	93.00%
Equalization Factor	8.00%	0.00%
Estimated Market Value of Structures	1,000,000	1,000,000
Reduction in Value	80,000	0
Equalized Market Value of Structures	920,000	1,000,000**

*For purposes of this example, assume that utility property is assessed at 100 percent of market value.

**No adjustment is made because the Estimated Current Year Median Sales Ratio is within ten percent of the assessment level of utility property.

All utilities operating within a particular county will be equalized at the same percentage. No adjustment for equalization will be made to machinery or personal property.

These equalized estimated market values of utility structures valued by the commissioner will be forwarded to the county assessor denoting specific utility companies and taxing districts together with personal property and machinery values pursuant to *Minnesota Statutes.*

Adopted Rules

The adoption of a rule becomes effective after the requirements of Minn. Stat. §14.14-14.28 have been met and five working days after the rule is published in *State Register*, unless a later date is required by statutes or specified in the rule.

If an adopted rule is identical to its proposed form as previously published, a notice of adoption and a citation to its previous *State Register* publication will be printed.

If an adopted rule differs from its proposed form, language which has been deleted will be printed with strikeouts and new language will be underlined. The rule's previous *State Register* publication will be cited.

An emergency rule becomes effective five working days after the approval of the Attorney General as specified in Minn. Stat. §14.33 and upon the approval of the Revisor of Statutes as specified in §14.36. Notice of approval by the Attorney General will be published as soon as practicable, and the adopted emergency rule will be published in the manner provided for adopted rules under §14.18.

Department of Agriculture

Adopted Permanent Rules Relating to Food Vending Machines

The rules proposed and published at *State Register*, Volume 14, Number 51, pages 2908-2914, June 18, 1990 (14 SR 2908) are adopted with the following modifications:

Rules as Adopted

1550.5000 DEFINITIONS.

Subp. 16. **Potable water.** "Potable water" means water of a quality and from a source of supply and system operated, located, and constructed in accordance with Department of Health rules relating to public water supplies, water wells, and plumbing installations.

Subp. ~~16.~~ 17. **Potentially hazardous foods.** "Potentially hazardous foods" means food that consists, in whole or in part, of milk, milk products, eggs, meat, poultry, fish, shellfish, edible crustacea, or other ingredients, including synthetic ingredients, that is in a form capable of supporting rapid and progressive growth of infectious or toxigenic microorganisms. The term does not include foods that have a pH level of 4.6 or below or a water activity (a_w) value of 0.85 or less at 77 degrees Fahrenheit (25 degrees centigrade) and foods in hermetically-sealed containers processed to prevent spoilage.

Subp. ~~17.~~ 18. **Readily accessible.** "Readily accessible" means exposed or capable of being exposed for cleaning and inspection without the use of tools.

Subp. ~~18.~~ 19. **Regulatory authority.** "Regulatory authority" means the Department of Agriculture or the authorized home rule charter or statutory city or county responsible for licensing and inspection of vending machines.

Subp. ~~19.~~ 20. **Safe materials.** "Safe materials" means materials that may not reasonably be expected to result, directly or indirectly, in their becoming a component or otherwise affecting the characteristics of food. The term includes food additives or color additives as defined in section 201(s) or (t) of the federal Food, Drug, and Cosmetic Act only if they are used in conformity with regulations established under section 409 or 706 of that act. The term includes other materials only if, as used, they are not food additives or color additives as defined in section 201(s) or (t) of the federal Food, Drug, and Cosmetic Act and are used in conformity with applicable regulations of the United States Food and Drug Administration.

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Subp. ~~20.~~ 21. **Sanitizing.** "Sanitizing" means effective bactericidal treatment of clean food contact surfaces of utensils and equipment by an approved process that is effective in destroying microorganisms, including pathogens, without adversely affecting the product or the safety of the consumer.

Subp. ~~21.~~ 22. **Single-service article.** "Single-service article" means a cup, container, lid or closure, plate, knife, fork, spoon, stirrer or paddle, straw, napkin, wrapping material, toothpick, or similar article made wholly or in part from paper, paperboard, molded pulp, foil, wood, plastic, synthetic, or other readily destructible materials, and intended by the manufacturers and generally recognized by the public as to be discarded after only one usage.

Subp. ~~22.~~ 23. **Vending machine.** "Vending machine" means a self-service device offered for public use that, upon insertion of a coin, coins, token, credit card, or other payment device, dispenses single or multiple servings of food or beverage, either in bulk or in package, without the necessity of replenishing the device between each vending operation.

1550.5090 WATER SUPPLY.

Water used in a vending machine must be from ~~an approved~~ a source in accordance with chapter 4720 and must be of a safe and sanitary quality. This part has been satisfied if the requirements in items A to E are met.

A. Water used in a vending machine must be potable water and from ~~an approved~~ a source in accordance with chapter 4720. Water used as a product ingredient must be piped into the vending machine under pressure, and all connections and fittings must be installed in accordance with law. Containers for the storage of water must be designed and maintained as food contact surfaces. Bottled water use is not excluded.

1550.5100 WASTE DISPOSAL.

Waste must be maintained in suitable containers and properly disposed of to prevent a nuisance. This part has been satisfied if the requirements in items A to C are met.

A. Trash and waste material must be ~~frequently~~ removed from the machine location as frequently as necessary to prevent nuisance and unsightliness and must be disposed of in a manner approved by law.

1550.5120 PERSONNEL CLEANLINESS.

Subpart 1. **Handling of food or food contact surfaces.** ~~Employees must maintain a high degree of personal cleanliness and must conform to good hygienic practices while engaged in handling food or food contact surfaces of utensils or equipment.~~

~~Subp. 2.~~ **and servicing.** Employees must thoroughly wash their hands and exposed portions of their arms before engaging in vending machine servicing operations and after smoking, eating, or using the toilet. Employees must wear clean outer garments, must not use tobacco in any form, and must keep their fingernails clean and trimmed during servicing operations.

Subp. ~~3.~~ 2. **Employee health.** No employee, while infected with a disease in a communicable form that can be transmitted by foods or who is a carrier of organisms that cause such a disease or while affected with a boil, an infected wound, or an acute respiratory infection, may work with food in any capacity in which there is a likelihood of that person contaminating food or food contact surfaces with pathogenic organisms or transmitting disease to other persons.

Department of Agriculture

Adopted Permanent Rules Relating to Sanitation Requirements for Vending Machine Operations

The rules proposed and published at *State Register*, Volume 15, Number 15, pages 877-878, October 8, 1990 (15 SR 877) are adopted as proposed.

Ethical Practices Board

Adopted Permanent Rules Relating to Campaign Financing

The rules proposed and published at *State Register*, Volume 15, Number 10, pages 554-564, September 4, 1990 (15 SR 554) are adopted with the following modifications:

Rules as Adopted

~~ECONOMIC INTEREST DISCLOSURE~~

4505.0100 DEFINITIONS. [Withdrawn at 15 SR 1226]

4505.0200 ACTING OR PART-TIME LOCAL OR PUBLIC OFFICIAL. [Withdrawn at 15 SR 1226]

4505.0300 LATE FILING FEES. [Withdrawn at 15 SR 1226]

4505.0600 OCCUPATION AND PRINCIPAL PLACE OF BUSINESS. [Withdrawn at 15 SR 1226]

4505.0700 REAL PROPERTY. [Withdrawn at 15 SR 1226]

4505.0900 FILING. [Withdrawn at 15 SR 1226]

4505.1000 JOINT INTERESTS. [Withdrawn at 15 SR 1226]

~~LOBBYIST REGISTRATION AND REPORTING~~

4510.0100 DEFINITIONS. [Withdrawn at 15 SR 1226]

4510.0300 OBLIGATION TO REGISTER. [Withdrawn at 15 SR 1226]

4510.0400 OBLIGATION TO REPORT. [Withdrawn at 15 SR 1226]

4510.0500 DISBURSEMENT REPORTS. [Withdrawn at 15 SR 1226]

4510.0600 DISCLOSURE OF GIFTS, LOANS, HONORARIUMS, ITEMS, OR BENEFITS. [Withdrawn at 15 SR 1226]

4510.0700 ORIGINAL SOURCE OF FUNDS. [Withdrawn at 15 SR 1226]

4510.0800 LOBBYIST RETAINED BY MORE THAN ONE EMPLOYER OR PRINCIPAL. [Withdrawn at 15 SR 1226]

4510.1500 RECORD RETENTION. [Withdrawn at 15 SR 1226]

~~CONFLICTS OF INTEREST~~

4515.0100 DEFINITIONS. [Withdrawn at 15 SR 1226]

4515.0300 APPLICABILITY OF THE CONFLICTS OF INTEREST PROVISIONS. [Withdrawn at 15 SR 1226]

4515.0400 NOTICE OF POTENTIAL CONFLICT OF INTEREST. [Withdrawn at 15 SR 1226]

4515.0500 REMOVAL FROM CONFLICT OF INTEREST. [Withdrawn at 15 SR 1226]

4515.0600 OBTAINING AND FILING FORMS. [Withdrawn at 15 SR 1226]

4515.0700 CHANGES AND CORRECTIONS. [Withdrawn at 15 SR 1226]

4515.0800 FILING OF FALSE STATEMENTS. [Withdrawn at 15 SR 1226]

~~EFFECTIVE DATE. The amendments to *Minnesota Rules,* parts 4505.0100, subparts 1b, 8, 9, and 10; 4505.0200; 4505.0300; 4505.0600; 4505.0700; 4505.0900; 4505.1000; 4510.0100, subparts 1b, 4, 4a, 4b, 4c, 5; 4510.0300; 4510.0400, subpart 4; 4510.0500, subparts 3, 4, 6, 7; 4510.0600; 4510.0700; 4510.0800; 4510.1000; 4510.1500; 4515.0100, subparts 5a and 7; 4515.0300; 4515.0400; 4515.0500; 4515.0600; 4515.0700; and 4515.0800 are effective January 1, 1991.~~

~~**REPEALER.** *Minnesota Rules,* part 4510.1000, is repealed.~~

Department of Human Services

Adopted Permanent Rules Relating to Community Alternative Care Program

The rules proposed and published at *State Register*, Volume 15, Number 8, pages 414-430, August 20, 1990 (15 SR 414) are adopted with the following modifications:

Rules as Adopted

9505.3510 DEFINITIONS.

Subp. 2. **Acting case manager.** "Acting case manager" means a person who is a public health nurse, medical social worker, ~~county~~ social worker, or registered nurse who is appointed by the department and performs case management services specified in subpart 6 for an applicant until the applicant's eligibility for CAC services is determined and a case manager is assigned.

Subp. 10a. **Counseling and training services.** "Counseling and training services" means counseling and training approved by the case manager for primary caregivers in issues pertaining to the maintenance of the recipient in the home. Examples of counseling are

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crisis counseling and family or individual counseling as required for family functioning. An example of training is teaching a family member or other primary caregiver a treatment regimen or how to use medical equipment or other adaptive equipment necessary to avoid institutionalization.

Subp. 36. **Occupational therapist.** "Occupational therapist" means a person who is currently registered as an occupational therapist with the American Occupational Therapy Association or who is a graduate of a program in occupational therapy approved by the Council of Medical Education of the American Medical Association in collaboration with the American Occupational ~~Therapy Association~~ Certification Board and who is acquiring the supervised clinical experience prerequisite to registration by the American Occupational Therapy Association.

Subp. 39. **Prescribed drug.** "Prescribed drug" means a drug as defined in *Minnesota Statutes*, section 151.01, subdivision 5, ~~ordered~~ authorized by the recipient's physician, and specified in the recipient's care plan.

Subp. 42. **Public health nurse.** "Public health nurse" means a registered nurse ~~certified~~ who meets the requirements of *Minnesota Statutes*, section 148.232, or the voluntary registration requirements established by the Minnesota ~~Department~~ Board of ~~Health as a public health nurse~~ Nursing under *Minnesota Statutes*, section ~~145A.02, subdivision 18~~ 148.171, paragraph (8).

9505.3520 ELIGIBILITY FOR COMMUNITY ALTERNATIVE CARE SERVICES.

An individual is eligible for home and community-based services through CAC if the conditions in items A to I are met.

D. The individual has designated a primary caregiver who has been determined by a health care professional in coordination with the case manager to be capable of providing specific health services to the individual in the individual's residence and has expressed a willingness to provide the specific health services according to the individual's care plan.

9505.3535 INTERDISCIPLINARY TEAMS; ESTABLISHMENT AND MEMBERSHIP.

Subpart 1. **Applicant's interdisciplinary team.** No later than ten working days after being designated as an applicant's acting case manager, the acting case manager must form an interdisciplinary team. The acting case manager shall consult the applicant or, when it is appropriate, the applicant's representative in forming the team. The team must consist of at least the persons specified in items A to K.

F. the ~~county~~ social worker designated under part 9505.3530, subpart 3;

Subp. 2. **Interdisciplinary team; reconvened.** The case manager must reconvene the interdisciplinary team established under subpart 1 when a reassessment is required to determine a recipient's continued eligibility for CAC. If possible, the case manager shall assure continuity of service of team members. At a minimum, the reconvened team must include the persons specified in items A to I.

E. the ~~county~~ social worker designated under part 9505.3530, subpart 3;

9505.3540 INTERDISCIPLINARY TEAM RESPONSIBILITIES; ASSESSMENT.

Subp. 5. **Authorization to release information.** The team must ask the applicant or the applicant's representative to sign forms that authorize the release of the applicant's medical records to the team for the assessment. A separate form ~~supplied~~ provided by the commissioner must be completed and signed for each authorization of release of information. The period of the authorization must not exceed one year. The following information must be on the form before the applicant's signature or, when it is appropriate, the signature of the applicant's representative:

Subp. 6. **Rights, appeals, and freedom to choose.** The team must give the applicant or the applicant's representative written information about the applicant's rights under CAC including:

D. the right to accept or reject a recommendation of the team to use home and community-based services rather than reside in a hospital.

The acting case manager must document compliance with this subpart by signing and submitting to the department forms ~~supplied~~ provided by the commissioner that state the required information was given to the applicant or, when it is appropriate, the applicant's representative.

9505.3560 CASE MANAGEMENT SERVICES.

Subp. 3. **Case manager responsibilities.** The case manager or, when it is appropriate, the acting case manager must:

Q. request the applicant, recipient, or the representative of the applicant or recipient, and the individual's physician to approve and sign the individual's care plan.

The information required in items N, O, and Q must be provided on forms provided by the commissioner. An applicant or recipient is ineligible for CAC services if the applicant or recipient or, when it is appropriate, the applicant's or recipient's representative fails to sign the care plan. The acting case manager of an applicant or the case manager of a recipient must explain to the person whose signature is being requested the consequences of failing to sign.

9505.3580 RESPITE CARE SERVICES.

Subp. 3. **Contract required.** The lead agency shall contract with each person, facility, agency, or entity that provides respite care services. If the respite care is provided in the recipient's home, the contract must require the service to be provided as specified in subpart 2, item B. Additionally, the contract must include the authority of the person providing the respite care to act in the event of an emergency affecting the recipient or the recipient's home or must include the name of the person designated by the primary caregiver to act on behalf of the primary caregiver in the event of such an emergency. The lead agency shall monitor the contractor's compliance with the terms of the contract.

9505.3600 COUNSELING AND TRAINING SERVICES.

Subp. 5. **Eligibility to provide counseling and training.** A person providing counseling and training services to a recipient, a primary caregiver, or a recipient's family member must be the recipient's physician, a registered nurse, a public health nurse, a ~~county~~ social worker, or a medical social worker, or other qualified person as specified in the recipient's care plan and approved by the case manager. The person providing training service must determine and must document in the recipient's care plan whether a person being trained as the primary caregiver is competent to provide the services required to maintain the recipient at home.

9505.3624 PRESCRIBED DRUGS.

Subpart 1. **Eligibility for service.** Prescribed drugs are available under CAC if the drug is ~~prescribed~~ authorized by the recipient's physician, is specified in the recipient's care plan, and would be available under medical assistance to the recipient as an inpatient, as provided by *Minnesota Statutes*, section 256B.0625, subdivision 13.

9505.3640 LOCAL AGENCY RESPONSIBILITIES.

Subp. 3. **Calculation of parental or spousal contribution.** ~~The local agency must determine the financial contribution to be made by a recipient's parent or spouse, as appropriate, for services to the recipient.~~ The financial contribution of a parent or spouse shall be determined according to *Minnesota Statutes*, sections 256B.14 and 252.27, and appropriate rules adopted under those statutes. The refusal or failure of a recipient's obligated parent or spouse to pay the contribution does not affect the recipient's eligibility for medical assistance and CAC.

~~The local agency of the recipient's county of financial responsibility shall refer the refusal or failure to pay to the county attorney for action to enforce payment of the contribution.~~

If the department or the local agency finds that the obligated parent or spouse refused or failed to pay the determined contribution, a cause of action against the obligated parent or spouse may be initiated as authorized in *Minnesota Statutes*, sections 252.27 and 256B.14.

Department of Human Services

Adopted Permanent Rules Relating to County Assistance; Mentally Ill Persons Released from State Hospitals

The rule proposed and published at *State Register*, Volume 14, Number 45, pages 2580-2581, May 7, 1990 (14 SR 2580) is adopted as proposed.

Pollution Control Agency

Adopted Permanent Rules Relating to Hazardous Waste and Polychlorinated Biphenyls

The rules proposed and published at *State Register*, Volume 14, Number 47, pages 2695-2710, May 21, 1990 (14 SR 2695) and Volume 15, Number 11, pages 610-612, September 10, 1990 (15 SR 610) are adopted with the following modifications:

Rules as Adopted

7045.0484 GROUNDWATER PROTECTION.

Subp. 12. **Detection monitoring program.** An owner or operator required to establish a detection monitoring program under this part shall perform the following:

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F. The owner or operator must determine whether there is statistically significant evidence of contamination for any chemical parameter ~~of~~ or hazardous constituent specified in the permit under item A at a frequency specified under item D.

G. If the owner or operator determines under item F that there is statistically significant evidence of contamination for chemical parameters or hazardous constituents specified under item A at any monitoring well at the compliance point, the owner or operator must:

(4) Within 90 days, submit to the commissioner an application for a permit modification to establish a compliance monitoring program meeting the requirements of subpart 13. The application must include the following information:

(a) an identification of the concentration ~~of~~ of a part 7045.0143 constituent detected in the groundwater at each monitoring well at the compliance point;

Department of Transportation

Adopted Permanent Rules Relating to Bridge Inspection and Inventory

The rules proposed and published at *State Register*, Volume 14, Number 46, pages 2629-2631, May 14, 1990 (14 SR 2629) and Volume 15, Number 2, page 46, July 9, 1990 (15 SR 46) are adopted as proposed.

Adopted Rules are continued on page 1519

Commissioners' Orders

Department of Natural Resources

Commissioner's Order No. 2394: Regulations for the Transportation and Shipping of Fishes; Superseding Commissioner's Order No. 2175

PURSUANT TO AUTHORITY vested in me by *Minnesota Statutes* § 97A.551 and other applicable law, I, Joseph N. Alexander, Commissioner of Natural Resources, hereby prescribe the following regulations for the transportation and shipping of fishes taken by anglers.

Section 1. PURPOSE.

Any fishes taken by anglers must be transported in such a manner that regulations for length and possession limits can be enforced.

Sec. 2. DEFINITIONS.

For purposes of this order the following definitions shall apply:

(a) Undressed fishes have heads, tails, fins and skins intact, whether or not entrails, gills or scales are removed.

(b) Dressed fishes have heads and scales or skin removed in addition to removal of entrails and gills.

(c) Fillets are that portion of fish flesh that has been removed from a fish. Scales or skin may be removed or intact.

Sec. 3. PREPARATION AND PACKING FOR TRANSPORTATION.

All fishes that are being transported or shipped by residents or nonresidents shall be packed and wrapped in such a way that they may be readily unpacked, unwrapped, separated, examined, and counted.

(a) Except for bullheads, sunfish and crappies, all dressed fishes and fillets shall retain in a place other than the belly a patch of skin with scales intact measuring at least one inch square. Dressed and filleted saugers shall be counted as walleyes.

(b) Filleted fishes shall not be reduced to more than two fillets per fish.

(c) Fishes having statewide length limits, including muskellunge, sturgeon, splake, Atlantic salmon, and brook, brown, and rainbow trout, shall only be transported or shipped undressed.

(d) Where length limits are in effect only on certain waters, fishes covered by length limits that are possessed by anglers while on those waters shall be undressed.

(e) Any fishes possessed while on the water or during transport that have been prepared, packed, and labeled by a licensed fish packer must comply with provisions of the commissioner's order regulating licensed fish packers.

Sec. 4. This order is effective March 1, 1991.

Sec. 5. Commissioner's Order No. 2175 is hereby superseded.

Dated at St. Paul, Minnesota, this 10th day of December, 1990.

Joseph N. Alexander, Commissioner
Department of Natural Resources

Department of Natural Resources

Commissioner's Order No. 2398: Regulations for the Taking and Possession of Certain Species of Fish in Inland Waters; Superseding Commissioner's Order No. 2366

PURSUANT TO AUTHORITY vested in me by *Minnesota Statutes* §§ 97A.045, 97C.395, 97C.401 and other applicable law, I, Joseph N. Alexander, Commissioner of Natural Resources, hereby prescribe the following regulations for the taking and possession of certain species of fish in inland waters.

Section 1. The species of fish listed in this section may be taken by angling in the specified inland waters except for such of these waters as may otherwise be closed to the taking of fish. The taking and possession of such fish is subject to the seasons, limits, and other restrictions set forth herein or in other applicable laws, regulations, or orders. All dates are inclusive. Whenever the closing date of a season prescribed herein falls on a Saturday, the season shall extend through the following day.

Species and Open Season	Daily & Possession Limits
(a) Large and small mouthed bass. In all waters lying east and north of U.S. Highway 53 from Duluth to International Falls and in Pelican and Ash Lakes, St. Louis County, Saturday two weeks prior to Memorial Day weekend. In all other waters, Saturday nearest May 29 to February 15.	6 (In aggregate.)
(b) Trout, including brook, brown and rainbow trout, splake and Atlantic salmon, but not including lake trout.	
(1) All streams and rivers from Lake Superior upstream to the posted boundaries are open continuously. In the posted areas of the Knife River in Lake County, trout may be taken only from June 1 to August 31, or as otherwise posted pursuant to experimental regulations. Except in the Pigeon River in Cook County and the St. Louis River in St. Louis County, a single hook only shall be used for angling.	5 (In aggregate. Not more than 3 may be over 16 inches in length except only 1 rainbow or steelhead over 16 inches with unclipped fins. Clipped fins must show healed scar. 1 may be Atlantic salmon. Minimum 10 inch length limit for all species.)
(2) In all streams of Lake Superior watershed in St. Louis, Lake and Cook Counties, above the posted boundaries (noted in 1 above), except the St. Louis River and Estuary (that body of water lying inland of Minnesota Point) and their tributaries, Saturday nearest April 15 to September 30.	10 (In aggregate. Not more than 1 may be 16 inches in length or over. Not more than 5 in aggregate may be rainbow trout or brown trout. Not more than 1 may be Atlantic salmon.)
(3) In all other streams of the state (not listed in 1 or 2 above): South of U.S. Highway 12, 10 a.m. on Saturday nearest April 15 to September 30; North of U.S. Highway 12, Saturday nearest April 15 to September 30.	5 (In aggregate. Not more than 1 may be 16 inches in length or over. No minimum length.)
(4) In lakes only: statewide from Saturday two weeks prior to Saturday of Memorial Day weekend to October 31. In addition: on all lakes entirely within the Boundary Waters Canoe Area Wilderness except Ram Lake, from Saturday nearest January 1 to March 31; and on all lakes entirely or partly outside the Boundary Waters Canoe Area Wilderness and exceptions from Saturday nearest January 15 to March 15 (stream trout lakes or exceptions lying partly outside the Boundary Waters Canoe Area Wilderness include Ram, Meditation, and Lizz Lakes). Lakes in Aitkin, Becker, Beltrami, Cass, Crow Wing and Hubbard Counties are closed for winter season, from Saturday nearest January 15 to March 15.	5 (In aggregate. Except not more than 3 may be 16 inches in length or over. Atlantic salmon 1 minimum 16 inches in length.)

Species and Open Season	Daily & Possession Limits
(c) Lake trout. Statewide from Saturday two weeks prior to Saturday of Memorial Day weekend to September 30. In addition: on all waters lying entirely within the Boundary Waters Canoe Area Wilderness except Saganaga and Ram Lakes, from Saturday nearest January 1 to March 31; on all waters lying entirely or partly outside the Boundary Waters Canoe Area Wilderness and exceptions from Saturday nearest January 15 to March 15; lake trout lakes partly outside BWCAW and exceptions include Snowbank, Magnetic, Ram, Seagull, Clearwater, and Saganaga. All streams and rivers from Lake Superior upstream to posted boundaries, from December 1 to September 30.	3
(d) Salmon, including chinook, coho, and pink salmon, except Atlantic salmon. Continuous in all waters.	10 (In aggregate.)
(e) Walleye and sauger. In all waters from Saturday two weeks prior to Saturday of Memorial Day weekend to February 15.	6 (In aggregate.)
(f) Northern pike. In all waters from Saturday two weeks prior to Saturday of Memorial Day weekend to February 15.	3
(g) Muskellunge (including hybrid). In all waters from the first Saturday in June to February 15. Minimum size limit: 36 inches in length, except in Cook, Lake, Rice, Yellow Medicine, Steele, and Lyon Counties and on Big Mantrap Lake, Hubbard County and Shoepac Lake, St. Louis County, where 30 inch minimum size limit applies.	1
(h) Rock bass. Continuous in all waters.	30
(i) White bass. Continuous in all waters.	30
(j) Crappies. Continuous in all waters.	15
(k) Sunfish. Continuous in all waters.	30
(l) Catfish. Continuous in all waters.	5 (With only 1 over 24 inches on tributaries to the Red River of the North.)
(m) Perch. Continuous in all waters.	100
(n) Bullheads. Continuous in all waters.	100
(o) Sturgeon. May be taken in tributaries of the St. Croix River only. Saturday nearest July 1 to October 31.	1 (Minimum length 45 inches.)
(p) Carp, dogfish, redhorse, sheepshead, suckers, eelpout, garfish, whitefish, goldeyes, tullibees, buffalofish, smelt. Continuous in all waters.	No limits.

Sec. 2. The daily and possession limits on the taking of northern pike, as set forth in Section 1, shall also apply to the taking thereof by dark house spearing.

Sec. 3. Two lines may be used for angling through the ice in all waters of the state, except in designated trout lakes and designated trout streams where only one line may be used.

Sec. 4. Smelt may be taken in all waters at anytime by dip net, and minnow seines not more than 25 feet in length or four feet in depth, except seines may not be used in any stream, except the St. Louis River and in Lake Superior. Seines may not be used in Lake Superior within 100 feet of the mouth of any stream.

Sec. 5. ANGLING HOURS.

(a) Angling hours on all streams and rivers from Lake Superior upstream to posted boundaries are from one hour before sunrise to one hour after sunset daily during the open season.

(b) Angling hours for trout on all other inland waters are from one hour before sunrise to 11 p.m. daily during the open season.

(c) Angling hours for all other species on all inland waters are continuous during the open season, except for certain waters which are subject to experimental or special regulations.

Sec. 6. Any fish that is hooked (snagged) in any part of the body except the mouth shall immediately be unhooked and returned to the water, whether dead or alive.

Sec. 7. Certain waters of the state are subject to experimental or special regulations for the taking and possession of fish. The provisions of this order shall apply to such waters only insofar as they are inconsistent with the experimental or special regulations pertaining thereto.

Sec. 8. Commissioner's Order No. 2366 is hereby superseded.

Dated at St. Paul, Minnesota, this 10th day of December, 1990.

Joseph N. Alexander, Commissioner
Department of Natural Resources

Department of Natural Resources

Commissioner's Order No. 2402: Regulations for the Management of Muskellunge; Amending Commissioner's Order No. 2346

PURSUANT TO AUTHORITY vested in me by *Minnesota Statutes* § 97C.011 and other applicable law, I, Joseph N. Alexander, Commissioner of Natural Resources, hereby prescribe the following amendment to Commissioner's Order No. 2346 regulating management of muskellunge.

Section 1. Sec. 2(a) of Commissioner's Order No. 2346 is amended to read as follows:

(a) Indian Lake, Douglas County, T.130, R.38, S.32,33. This designation shall remain in effect until midnight, December 31, 2000.

Sec. 2. This amendment is effective January 1, 1991.

Sec. 3. All other provisions of Commissioner's Order No. 2346 remain in full force and effect until superseded or rescinded.

Dated at St. Paul, Minnesota, this 10th day of December, 1990.

Joseph N. Alexander, Commissioner
Department of Natural Resources

Adopted Rules continued from page 1516

Rural Finance Authority

Adopted Permanent Rules Relating to Seller-Sponsored Loan Participation Program

Rules as Adopted

1651.0040 BORROWER ELIGIBILITY.

[For text of subps 1 and 2, see M.R.]

Subp. 3. **Beginning farmer criteria.** In addition to the requirements of subpart 2, beginning farmer applicants must:

[For text of items A to E, see M.R.]

F. not own ~~or have owned~~ more than ~~80~~ 160 acres of farmland.

Subp. 4. **Reentry farmer criteria.** In addition to the requirements of subpart 2, reentry farmer applicants must:

[For text of items A to C, see M.R.]

D. not currently own ~~any~~ more than 160 acres of farm real estate that is used for an agricultural purpose other than a homestead as defined by Minnesota Statutes, chapter 510.

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **ADOPTED RULES SECTION** — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

Rural Finance Authority

Adopted Permanent Rules Relating to the Beginning Farmer Program

Rules as Adopted

1650.0010 APPLICABILITY AND PURPOSE.

[For text of subpart 1, see M.R.]

Subp. 2. **Purpose.** The purpose of the Rural Finance Authority beginning farmer loan participation program and the bonds issued to finance or provide security for the program is to preserve and develop the state's agricultural resources by extending credit on real estate security through the purchase of participation interests in first mortgage loans made to persons entering farming ~~who have not owned a farm before entering the program~~.

1650.0030 BORROWER ELIGIBILITY.

Subpart 1. **Criteria.** To be eligible for RFA loan participation, an applicant must meet the criteria in Minnesota Statutes, ~~sections~~ section 41B.03, subdivisions 1 and 3, ~~and 41B.039,~~ and those in this part.

Subp. 2. ~~**Previous**~~ **Current farm ownership.** An applicant is considered to ~~have not owned a farm~~ be a beginning farmer if:

A. ~~the applicant has never owned any farm real estate;~~

~~B.~~ the applicant has held a minority interest of less than 35 percent in a family farm corporation as defined in Minnesota Statutes, section 500.24, and ~~has~~ does not as an individual ~~owned~~ own any other farm real estate except as provided in item ~~C~~ B; or

~~C.~~ B. the applicant ~~has never owned~~ does not own farm real estate of more than ~~80~~ 160 acres.

[For text of subps 3 and 4, see M.R.]

Official Notices

Pursuant to the provisions of Minnesota Statutes §14.10, an agency, in preparing proposed rules, may seek information or opinion from sources outside the agency. Notices of intent to solicit outside opinion must be published in the *State Register* and all interested persons afforded the opportunity to submit data or views on the subject, either orally or in writing.

The *State Register* also publishes other official notices of state agencies, notices of meetings, and matters of public interest.

Minnesota Comprehensive Health Association

Notice of Meeting of the Public Policy and Legislative Committee

NOTICE IS HEREBY GIVEN that a meeting of the Minnesota Comprehensive Health Association Public Policy and Legislative Committee will be held on **Wednesday, January 9, 1991,** at 9:00 a.m. in Room 237, State Capitol, St. Paul, Minnesota.

For additional information, please call Lynn Gruber at 683-2150.

Pollution Control Agency

Outside Opinion Sought Regarding Amendments of State Water Quality Standards (*Minnesota Rules* Chapter 7050)

NOTICE IS HEREBY GIVEN that the Minnesota Pollution Control Agency (agency) is seeking opinions and comments from the public on potential amendments to the state water quality standards found in *Minnesota Rules* Chapter 7050. Chapter 7050 contains the provisions and numerical standards that protect from pollution the uses provided by the water resources of Minnesota, such as drinking water supplies, swimming and fishing.

Specifically the agency is seeking scientific information from sources outside the agency on the environmental effects and toxicity of 2,3,7,8-Tetrachlorodibenzo-p-dioxin (TCDD). TCDD is a member of a family of chlorinated organic chemicals that includes

chemicals believed to cause cancer and tend to accumulate in the tissues of fish and other animals. A major source of TCDD is as an unwanted by-product of the use of chlorine in the pulp bleaching process in bleached kraft paper mills. The agency wants the information to assist it in establishing a statewide numerical water quality standard for TCDD. The standard would apply to surface waters in Minnesota. It would be used to help define which lakes, streams or rivers are polluted with TCDD. Also, the standard could be used as the basis for effluent limitations in discharge permits to limit the amount of TCDD allowed into Minnesota's surface waters.

The agency also is seeking opinions and suggestions on the concept of pollution prevention as it relates to the control of TCDD or other persistent and bioaccumulative toxic materials. Pollution prevention, as defined in the recently passed Minnesota Toxic Pollution Prevention Act (*Minnesota Statutes* Chapter 115D, 1990), means eliminating at the source the use, generation or release of toxic or hazardous substances. The agency is interested in ideas regarding the reduction or elimination of toxics in discharges, especially persistent and bioaccumulative substances, independent of their water quality standards or "allowable amounts".

Oral or written comments on these two issues will be taken at a public meeting to be held on Monday, March 4, 1991, beginning at 9:00 a.m. in the agency board room located at the address listed below.

Any person, whether he or she attends the public meeting or not, may submit information or opinions on these topics. Comments may be written or oral. The agency will consider whatever is submitted as it prepares the proposed amendments to Chapter 7050. Any written material received in response to this notice will become part of any rulemaking record generated in this matter.

Written statements may be sent to Mr. David E. Maschwitz at the address listed below:

Minnesota Pollution Control Agency
Division of Water Quality
520 Lafayette Road
St. Paul, MN 55155

Oral comments and inquiries may be directed to Mr. Maschwitz during normal business hours at the agency or by phone at (612) 296-7255.

Written and oral comments will be accepted until April 26, 1991.

Gerald L. Willet
Commissioner

Department of Veterans Affairs

Veterans Homes Board

Notice of Intent to Solicit Outside Opinion Regarding Proposed Rules for Governance of the Minnesota Veterans Homes

NOTICE IS HEREBY GIVEN that the Veterans Homes Board of the Minnesota Department of Veterans Affairs is seeking information or opinions from sources outside the agency in preparing amendments to its rules Chapter 9050 governing veterans homes admissions, discharges, cost of care calculations and maintenance charges. The adoption of the rule is authorized by *Minnesota Statutes*, section 198.003, which permits the Veterans Homes Board to adopt, amend and repeal rules for the governance of the homes.

The Minnesota Veterans Homes Board requests information and opinions concerning the subject matter of the rule. Interested persons or groups may submit data or views on the subject matter of concern in writing or orally. Written statements should be addressed to:

Robert Klukas
Minnesota Veterans Homes
Building 6, Room 105
5101 Minnehaha Avenue South
Minneapolis, Minnesota 55417

Oral statements will be received during regular business hours over the telephone at (612) 721-0602 and in person at the above address.

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **ADOPTED RULES SECTION** — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

Official Notices

All statements of information and opinions will be accepted until further notice is given or the Notice of Hearing or Notice of Intent to Adopt Without a Hearing are published in the *State Register.* Any written material received by the Minnesota Veterans Homes Board will become part of the rulemaking record to be submitted to the attorney general or administrative law judge in the event that the rule is adopted.

Dated: 21 December 1990

Robert Klukas
Rules Writer

State Contracts and Advertised Bids

Pursuant to the provisions of Minn. Stat. § 14.10, an agency must make reasonable effort to publicize the availability of any services contract or professional and technical services contract which has an estimated cost of over $2,000.

Commodities contracts with an estimated value of $15,000 or more are listed under the Materials Management Division, Department of Administration. All bids are open for 7-10 days before bidding deadline. For bid specifics, time lines, and other general information, contact the appropriate buyers whose initials appear in parentheses next to the commodity for bid, by calling (612) 296-6152.

Awards of contracts and advertised bids for commodities and printing, as well as awards of professional, technical and consulting contracts, appear in the midweek STATE REGISTER Contracts Supplement, published every Thursday. Call (612) 296-0931 for subscription information.

Materials Management Division—Department of Administration:

Contracts and Requisitions Open for Bid

Call 296-2600 for information on a specific bid, or to request a specific bid.

Commodity: Punch
Contact: John Bauer 296-2621
Bid due date at 2pm: December 31
Agency: Print Comm.—Administration Department
Deliver to: St. Paul
Requisition #: 02520-10907

Commodity: Varityper upgrade
Contact: John Bauer 296-2621
Bid due date at 2pm: December 31
Agency: Print Comm.—Administrative Department
Deliver to: St. Paul
Requisition #: 92520-10906

Commodity: Spectroflurophotometers
Contact: Pamela Anderson 296-1053
Bid due date at 2pm: January 3
Agency: State University
Deliver to: St. Cloud
Requisition #: 26073-22466

Commodity: Dyna Myte lathe
Contact: Mary Jo Bruski 296-3772
Bid due date at 4:30pm: January 3
Agency: State University
Deliver to: St. Cloud
Requisition #: 26073-22341

Commodity: Re Key college
Contact: Pamela Anderson 296-1053
Bid due date at 4:30pm: January 3
Agency: Community College
Deliver to: Austin
Requisition #: 27000-91038

Commodity: Gas chromatograph
Contact: Pamela Anderson 296-1053
Bid due date at 4:30pm: January 3
Agency: State University
Deliver to: St. Cloud
Requisition #: 26073-22467

Commodity: Rubbish disposal
Contact: Joyce Dehn 297-3830
Bid due date at 2pm: January 7
Agency: Military Affairs
Deliver to: Duluth
Requisition #: Price contract

Commodity: Roadbadger VACM
Contact: Mary Jo Bruski 296-3772
Bid due date at 4:30pm: January 7
Agency: Transportation Department
Deliver to: St. Paul
Requisition #: 79382-02156-01

Commodity: EMG system
Contact: Teresa Ryan 296-7556
Bid due date at 4:30pm: January 7
Agency: State University
Deliver to: St. Cloud
Requisition #: 26073-22354

Commodity: Rental/lease trail groomer
Contact: Mary Jo Bruski 296-3772
Bid due date at 2pm: January 8
Agency: Natural Resources Department
Deliver to: Various
Requisition #: 29002-20515

Commodity: Copier/duplicator lease
Contact: Joan Breisler 296-9071
Bid due date at 2pm: January 8
Agency: Print Communications–Administration Department
Deliver to: St. Paul
Requisition #: 02520-10905

Commodity: Lifecare pumps
Contact: Teresa Ryan 296-7556
Bid due date at 4:30pm: January 4
Agency: North Hennepin Community College
Deliver to: Brooklyn Park
Requisition #: 27153-21315-01

Commodity: Glucose analyzer
Contact: Bernadette Vogel 296-3778
Bid due date at 4:30pm: January 4
Agency: State University
Deliver to: St. Cloud
Requisition #: 26073-22355-01

Commodity: Zeos 486-33 computer
Contact: Bernadette Vogel 296-3778
Bid due date at 4:30pm: January 4
Agency: State University
Deliver to: St. Cloud
Requisition #: 26073-22384-01

Commodity: Stereomicroscope
Contact: Bernadette Vogel 296-3778
Bid due date at 4:30pm: January 8
Agency: Community College
Deliver to: Hibbing
Requisition #: 27143-43210-01

Commodity: Microwave antenna systems
Contact: Pamela Anderson 296-1053
Bid due date at 2pm: January 9
Agency: Transportation Department
Deliver to: Various
Requisition #: 79000-12741

Commodity: Furniture: Freestanding office type and seating
Contact: Patricia Anderson 296-3770
Bid due date at 2pm: January 16
Agency: Various
Deliver to: Various
Requisition #: Price Contract

Department of Administration: Print Communications Division

Printing vendors for the following printing contracts must review contract specifications in printing buyers office at 117 University Avenue, Room 134-B, St. Paul, MN.

Printing vendors NOTE: Other printing contracts can be found in the Materials Management Division listing above, and in the Professional, Technical & Consulting Contracts section immediately following this section.

Commodity: State Patrol/MnDOT Regulations, 400 3-part sets, 8½″x11¾″ overall, preprinted numbering, carbon interleave, 1-sided
Contact: Printing Buyer's Office
Bids are due: January 7
Agency: Minnesota State Patrol
Deliver to: St. Paul
Requisition #: 13669

Commodity: "It's Never too Early, It's Never too Late" 48-page books + cover, 7M, 11″x8″ 6-color ink, negs available, 2-sided, wire spiral binding
Contact: Printing Buyer's Office
Bids are due: January 7
Agency: State Planning Agency–Developmental Disabilities Council
Deliver to: Minneapolis
Requisition #: 13608

Commodity: Minnesota Uniform Fire Code, 10M 6-part sets, 9½″x11″ with perf. sides, negs available, 1-sided, carbon interleave
Contact: Printing Buyer's Office
Bids are due: January 4
Agency: Public Safety Department–Fire Marshall
Deliver to: St. Paul
Requisition #: 13504

Professional, Technical & Consulting Contracts

Department of Administration procedures require that notice of any consultant services contract or professional and technical services contract which has an estimated cost of over $10,000 be printed in the *State Register*. These procedures also require that the following information be included in the notice: name of contact person, agency name and address, description of project and tasks, cost estimate, and final submission date of completed contract proposal. Certain quasi-state agencies are exempted from some of the provisions of this statute.

Department of Administration

InterTechnologies Group

STARS Project

Request for Proposals for the Provision of Leased Network Services for the STARS Network

Estimated Amount of Contract: $ value unknown.

Issuing Date of the RFP: December 14, 1990 2:00 p.m.

Due Date for Proposals: April 22, 1991 by 3:00 p.m. Central Standard Time.

Primary Contact: Patricia Anderson, Materials Management, (612) 296-3770, FAX number is (612) 297-3996.

Obtaining a Copy of the RFP: Copies are available for pickup at: State of Minnesota, Materials Management Division, Contracts & Technical Services, 112 Administration Building, 50 Sherburne Ave., St. Paul, MN 55155.

Given the large size of the RFP, copies of the RFP will not be mailed out unless a written request has been received by US Mail or Fax to Patricia Anderson at the above address. Please include the vendor name, complete address, contact person's name and valid Federal Express or other carrier account number against which the shipping cost may be charged.

Purpose of the RFP: The Department of Administration in conjunction with the Higher Education Advisory Council is planning the STARS integrated statewide telecommunications network. The State seeks to contract with a single entity who shall design, acquire and manage an intercity private line telephone network capable of carrying voice, data, and video signals for the State and its agencies, political subdivisions and educational institutions. The RFP defines the State's needs and fundamental network requirements.

Background: The Minnesota State Telecommunications Access and Routing System (STARS) is planned as an integrated communications network for use by State government agencies, educational institutions, local government, the courts and others. The objectives of STARS are to:

- integrate existing communications networks, reduce cost and improve service.
- expand educational opportunities by providing video connectivity between existing video clusters.
- enhance the management and control of network resources.
- provide a network platform that can incorporate new technologies and support delivery of new or enhanced services as the users dictate.
- encourage the deployment of network infrastructure within the state for serving the citizens of Minnesota by providing easier access to existing and future information services.

Department of Gaming

Minnesota State Lottery

Request for Proposals for Security Officer Services

The Minnesota State Lottery is requesting proposals for providing 24 hour security officer services at the headquarters of the Minnesota State Lottery located in Roseville, Minnesota. This proposal does not obligate the state to complete this project, and the state reserves the right to cancel the solicitations if it is considered to be in its best interest.

Security services at the Minnesota State Lottery cover a wide range of tasks. Organizations interested in receiving a copy of the Request for Proposals should contact:

Tom Barrett	2645 Long Lake Road
Administrative Services	Roseville, MN 55113
Minnesota State Lottery	(612) 635-8108

Proposals are due by 4:30 p.m., January 15, 1991.

Department of Human Services

Children's Services Division

Notice of Re-issuance of Request for Proposals for the Development of New Crisis Nursery Programs Serving Greater Minnesota

The Children's Services Division of the Department of Human Services is soliciting proposals from qualified applicants outside of the 7 county metropolitan area to develop new crisis nursery programs. At least 2 new crisis nursery programs will be developed in greater Minnesota. Multi-county and/or multi-agency proposals are encouraged.

Eligible applicants are private and public agencies with the capacity to carry out the project activities.

A total of $60,000 is available for the development of the 2 new crisis nursery programs serving greater Minnesota. A minimum of $10,000 and a maximum of $30,000 per project will be funded. A 27% match (in-kind, cash, or a combination) is required.

The crisis nursery program projects will begin April 15, 1991, and end January 31, 1992. The project design must include an evaluation component, and the project must be able to be replicated in other Minnesota counties or regions.

Requests for copies of the complete RFP for the Development of New Crisis Nursery Programs Serving Greater Minnesota should be directed to Becky Montgomery at 612/297-3634. Ten copies of the proposal in response to the RFP must be submitted to the Children's Services Division, Department of Human Services, 444 Lafayette Road, St. Paul, MN 55155-3830, no later than **4:00 p.m.** on **February 18, 1991.**

The Children's Services Division and the State of Minnesota reserve the right to reject any and all proposals submitted.

Announcements

Environmental Quality Board (EQB): Comments are due January 23 on the EAWs (environmental assessment worksheets) for the following projects at their listed regional governing units: **Plainview Sewer Extension Project,** MN Pollution Control Agency (MPCA) (612) 296-7432; **Echo Wastewater Stabilization Pond Construction,** MPCA (612) 297-1766; **Hinckley Grand Casino and Bingo Hall Project,** MPCA (612) 296-7796; **East Central Sanitary Landfill Expansion,** MPCA (612) 296-7795; **Polk County Road 201 Improvements,** Polk County, (218) 281-3952. • MN Dept. of Transportation Alternative Reviews are scheduled for the following projects: **T.H. 169 Improvements—Blue Earth County,** contact Curt Fakler, MnDOT, 501 South Victory Drive, Mankato, MN 56001; and **T.H. 3 Improvements—Rice County,** contact Daniel J. Schiefers, MnDOT, P.O. Box 6177, Rochester, MN 55903. • A draft scoping document and EAW is available for review on the **Burnsville Sanitary Landfill Expansion.** Copies can be viewed at the Burnsville Branch of the Dakota County Library System, the Eagan Library, Inver Hills Community College Library, and the Metropolitan Council Library. Contact Paul Smith for information at the Metro Council (612) 291-6408. A meeting will be held Thurs. 24 Jan. at 7:00 p.m. at the Burnsville City Hall, 100 Civic Center Parkway, Burnsville.

Ski the Minnesota Zoo: The cross-country ski trails at the Minnesota Zoo are now open, thanks to Mother Nature's handiwork this past weekend. The 12 km of groomed trails at the 485-acre zoo include beginner, intermediate and advanced trails. Skiing is free with zoo admission. Skiers, age 16 and over, need a state ski pass that can be purchased at Guest Services at the zoo. Complete ski rentals also are available for the entire family at the zoo from North Country, Inc./White Wolf, $3 per hour, two hour minimum. Ski trails are open 10 a.m. to 3 p.m. daily. For up-to-date trail information, call the Zoo-to-Do Hotline, 432-9000. The Minnesota Zoo is open seven days a week, every day of the year except Christmas, Dec. 25, 10 a.m. to 4 p.m.

Minnesota Deer Harvest: Deer hunters harvested a record 165,000 deer during the 1990 firearms season, according to preliminary figures released by the Minnesota Department of Natural Resources (DNR). That represents a 28 percent increase over last year's harvest, and is more than 25,000 higher than the previous record of 138,946 set in 1988. Record or near-record harvests occurred in almost all areas of the state.

Tentative Opening Dates for Many 1991 Hunting Seasons: Opening dates for many of the 1991 Minnesota hunting seasons were announced by Department of Natural Resources (DNR) Commissioner Joseph Alexander. The dates are being announced now for the benefit of those who must establish their vacation plans well in advance. Although these dates are tentative, Alexander said it is unlikely they will change. • **The firearms deer opener** is scheduled

for No. 9, approximately one week later than the 1990 opener. **Bow and arrow deer hunting** will begin Sept. 14. **Muzzleloader deer hunting** will begin Nov. 30. • The **general small game seasons** for grouse, rabbits, squirrels and Hungarian partridge are scheduled to open on Saturday, Sept. 14. • The **pheasant season opener** is scheduled for Oct. 12. • The **mink, muskrat, beaver and otter season openers** will be split into north and south zones again in 1991. The north zone opener will be Nov. 2, and the south zone opener Oct. 26. Fox, raccoon, badger and opossum seasons will open statewide Oct. 25. • The **every-other-year moose season** is scheduled for 1991, with an Oct. 12 opener in both the northeast and northwest zones. The late moose hunt in the Agassiz zone will begin Nov. 30. • The **bear season** will be announced by the DNR in early 1991. • **Waterfowl season** opening dates will not be announced by the DNR until the federal regulations are established next summer. • Additional season details will be announced next summer. Wildlife public input meetings to gather opinions about seasons and proposed new regulations are planned for March at sites around the state. Locations and times will be announced in late January.



Armchair Adventures in Minnesota

Our Minnesota. More than 100 full-color photos by Les and Craig Blacklock portray Minnesota in her seasonal beauty, with text from the personal journal of Fran Blacklock's thirty years of traveling the state. Stock #9-23. $13.95 plus tax.

Minnesota Geographic Names. Place names by the thousand, with even more intriguing historical tidbits, in this over 800-page book. A must for the Minnesota-lover! Stock #17-13, $12.95 + tax.

Historic Sites and Place Names of Minnesota's North Shore. John Fritzen, long time employee of the Minnesota DNR draws upon his almost 40 years as a forester, mostly spent on Minnesota's colorful and legendary North Shore, to regale readers with tales of timbermen, pioneer settlers, miners, commercial fishermen and others. Black and white photos. Stock No. 1-89. $17.00.

TO ORDER: Send to Minnesota's Bookstore, 117 University Avenue, St. Paul, MN 55155. Call (612) 297-3000, or toll-free in Minnesota: 1-800-652-9747. Minnesota residents please include 6% sales tax. On all orders, add $2.00 per order for postage and handling. Prepayment is required. Please include daytime phone. VISA/MasterCard and American Express orders accepted over phone and through mail. ***Prices are subject to change.*** FAX: (612) 296-2265.

Publication editors: As a public service, please reprint this ad in your publication as is, reduced, enlarged, or redesigned to suit your format. Thank you.

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Room at the Inn Wisconsin. Includes hard-to-find lodgings in out-of-the-way places, as well as in Wisconsin's major metropolitan areas and most popular vacation destinations. 224pp. Stock #19-3. $9.95 plus tax.



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STATE OF MINNESOTA
DEPARTMENT OF REVENUE

In the Matter of the Proposed Adoption of Rules of the State of Minnesota Governing the Valuation and Assessment of Electric, Gas Distribution and Pipeline Companies (Utility Companies).

Findings of Fact, Conclusions and Order Adopting Rule Without Public Hearing.

(1) Notice of the Commissioner's intent to adopt the above entitled rules without a public hearing together with the proposed rules was published in the State Register on December 31, 1990 and was sent by United States mail to all persons on the list maintained by the agency pursuant to Minnesota Statutes section 14.14 subdivision 1 on December 28, 1990. (2) A statement of need and reasonableness was made available to the public prior to the publishing of the rules. (4) All persons were given the opportunity to submit comment on the rules for 30 days after notice of proposed rulemaking. (5) No requests for a public hearing on the rule were received by the agency. (7) No requests for notice of submission to the attorney general were received by the agency.

(7) Based on the comments and evidence in the record before the agency, I find the following:

The above-captioned rules are needed and reasonable. (8) NOW, THEREFORE, IT IS ORDERED that the proposed rules governing the Valuation and Assessment of Electric, Gas Distribution and Pipeline Companies (Utility Companies), is adopted this 15 day of Feb, 1991 pursuant to authority vested in me. (9)

Dorothy A McClung

DOROTHY MCCLUNG
Commissioner of Revenue

Assistant County Attorneys:
Thomas N. Price
Nancy J. Logering
Thomas C. McNinch
Kathleen A. Heaney
Christopher J. Johnson

Investigator:
Donald L. Anderson

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Sherburne County
ATTORNEY
JOHN E. MACGIBBON
Sherburne County
Government Center
13880 Highway 10
P. O. Box 318
Elk River, MN 55330
(612) 441-5728

September 19, 1990

Mr. Raymond A. Haik
Popham, Haik, Schnobrich
& Kaufman, Ltd.
3300 Piper Jaffray Tower
Minneapolis, MN 55402

Mr. Alan G. Whipple
State Assessed Property
Local Gov. Services Div.
Department of Revenue
Mall Station 3340
St. Paul, MN 55146-3340

RE: Haik's File No.: 12694-001
Our File No.: 1.3

Gentlemen:

I have reviewed the proposed rule changes with MR. Tyrus Bischoff and would make the following comments:

1. Traditionally, when estimating the market value of properties, the courts use the replacement value on cost not the historical value. The rule perpetuates the use of historical value which is an inaccurate reflection of estimated market value.

2. My understanding of the Federal Reserve Bank case is that for special use property, the cost approach is to be used and the income approach is to be used and the income approach is not appropriate. However, the rules continue to reflect a weighed cost and income approach on special use property.

3. The use of straight line depreciation may not be an accurate reflection of the depreciation to be assigned to property. This is perpetuated by the use of the historical cost. The straight line depreciation makes an underlying assumption of the useful life of the property which, in the case of utilities, may not be appropriate. Further, our understanding of the cost approach requires consideration of the functional and economic depreciation; not just physical depreciation.

The underlying concern and involvement of the counties, townships and school districts has been and continues to be two-fold:

i) a sharing of information in which the taxing districts make and informed decision; and

ii) the utilities values should be determined in a manner that accurately reflects its estimated market value. They should not be assessed in a manner which is artificially high or in a "sterile environment".

I have sent a copy of the proposed rule changes to our fellow taxing districts for their comments and would ask that their responses be directed to you both.

Cordially,

Kathleen A. Heaney
Assistant Sherburne County Attorney

KAH:lc

cc: Tyrus Bischoff

BECKER PUBLIC SCHOOLS
Independent School District No. 726, 12000 Hancock Street, Becker, MN 55308-9585

JIM W. MANTZKE, Ph.D.
Superintendent
Phone: 612-261-4502
Fax: 612-261-4559

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612-261-4501

Elementary Principal
Louis Husmann
612-261-4504

Community Education
Michelle Reberg, Director
612-261-4506

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Joyce Weed, Treasurer
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Gail Mickelson, Director

September 25, 1990

Alan G. Whipple
State Assessed Property
Local Gov. Services Div.
Department of Revenue
Mall Station 3340
St Paul, MN 55146-3340

RE: Haik's File No.: 12694-001

Dear Mr. Whipple:

On behalf of the Becker Public School Board, I want to convey to you our feelings on the issue at hand, as discussed in Kathleen Heaney's September 19, 1990 letter to you.

The board heartily supports Ms Heaney's position and view on Haik's File No: 12694-001, especially the two points i) and ii) she mentioned in her letter to you.

Sincerely,

Jim W. Mantzke
Superintendent

JWM:mk

cc: Raymond Haik
Kathleen A. Heaney

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DIRECT DIAL NUMBER
334-2609

October 19, 1990

Department of Revenue
OCT 24 1990

Kathleen A. Heaney
Assistant Sherburne County Attorney
Sherburne County Government Center
13880 Highway 10
P.O. Box 318
Elk River, MN 55330

Re: Our File No. 12694-001

Dear Kathleen:

I discussed the proposed rule changes and the County comments with Alan Whipple. Comments received from other members of the group supported Sherburne's position.

In evaluating the comments, one of the difficulties discussed with the Department is that the valuation of electric power facilities involves the fact that substantial portions of the valuation are driven by the personal property component rather than real property.

Also it is difficult to develop a changing market value for the real property since it is a single purpose unique use.

Another differentiating aspect is that we are dealing with the valuation of a regulated industry. Its rate return and useful property determinations are subject to the orders of the Public Utility Commission as to what is allowable in the rate base. Since the electrical power plants are not regularly bought and sold, there is difficulty in arriving at the premium, based upon an acquisition price, based on a premium over book value.

These issues need discussion and I believe we should arrange to attend the scheduled Department of Taxation Meeting with the county assessors, scheduled for Thursday, October 25, at 1:00 p.m. in Room G-70 at the State Department of Revenue Building. At that time, the Department can provide the

rationale for the proposed rule making and discuss the response to our position. Give me a call when you have received this letter as to whether you will attend.

Sincerely,

Raymond A. Haik

RAH/jsk

165ZRAH/12

cc: Alan Whipple

STATE OF MINNESOTA
DEPARTMENT OF REVENUE

In the Matter of the Adoption of
Rules of the State of Minnesota,
Department of Revenue Governing
the Valuation and Assessment of
Electric, Gas Distribution and
Pipeline Companies (Utility Companies)

DECLARATION
OF COUNSEL

I, James W. Neher, Special Assistant Attorney General, do hereby declare that I have examined the above-captioned rules and the supporting rulemaking record, and that, based on my examination, the Administrative Procedures Act and Minnesota Rules, chapter 2010, have been followed. Any exceptions are listed below. For Attorney General billing purposes, the four-digit docket client code is 0737.

James W. Neher

JAMES W. NEHER
Special Assistant
Attorney General

Dated: February 14, 1991