

PUBLIC HEARING

BECKER COUNTY BOARD OF COMMISSIONERS

DATE: THURSDAY, DECEMBER 11, 2025, AT 6:00 pm

LOCATION: Board Room, Courthouse

Agenda:

1. Meeting was brought to order by Board Chair Meyer. Commissioners in attendance: Meyer, Jepson, Nelson, Hansen and Vareberg, County Administrator Carrie Smith, and minute taker Peggy Martin.
2. Pledge of Allegiance

County Assessor Lee Brekke discussed property assessments and took questions.

Truth in Taxation Presentation: presented by Tanya Hockett and Nicole Ecker at 6:35 pm.

Truth in Taxation concluded at 6:53 pm.

County Highway Five Year Plan: presented by Jim Olson

Highway Project List: 2026 CIP Projects, and SMART Projects

1. CSAH 22 IN Detroit Lakes – Reconstruction, Trail & Sidewalks
2. CSAH 37 from TH113 to North County Line – Mill & Overlay
3. CSAH 39 from CSAH 36 to TH 34 – Reclaim & Pave
4. CSAH 40 from CSAH 36 to East County Line – Reclaim & Pave w/incinerator ash recycle

Being no further business, Chair Meyer adjourned the meeting at 7:20 pm.

/s/ Carrie Smith
Carrie Smith
County Administrator

/s/ David Meyer
David Meyer
Board Chair



Truth in Taxation

December 11, 2025

Becker County Truth in Taxation

Budget Process

Budget Process

- County Commissioners, Committees and Staff have held work sessions
- The County Commission adopted the preliminary budget and tax levy in September.
- The preliminary information was submitted to County Auditor-Treasurer to prepare the Truth In Taxation notices which were mailed to property owners.

Budget Process

- Our goal is to develop a realistic and achievable operating budget.
- Future funding sources, as well as future spending needs are considered.
- We review our capital plan for Highway to consider saving needs for future projects.
- The County works to keep a stable tax rate and reduction when possible.



Budget Process

Truth in Taxation Hearing Purpose

The main purpose of the Truth in Taxation hearing is to enhance the public participation in the property tax system by allowing a public forum to:

- Discuss the Budget
- Discuss the Proposed Tax Levy
- Explain the Increases / Decreases
- Hear Public Comments and Questions on the Budget/
Tax Levy

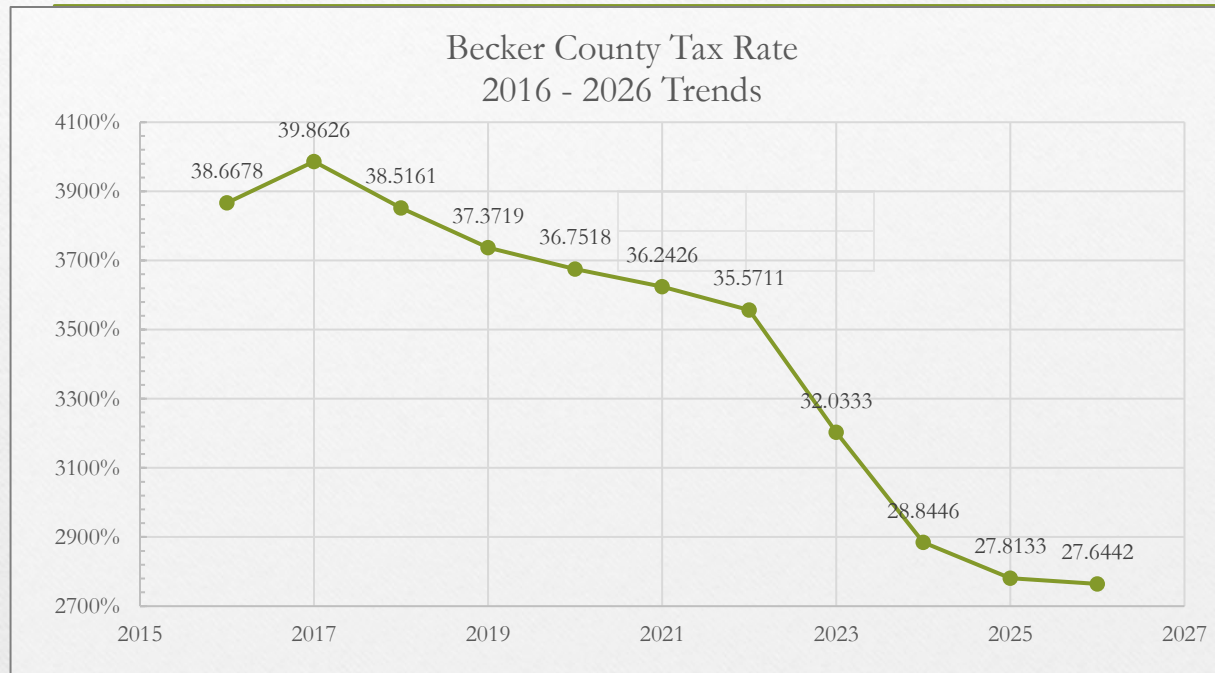
Becker County Truth in Taxation

Property Taxation

Tax Capacity/Levy Overview

- Tax capacity is the total valuation of property in the taxing jurisdiction based on market value and statutory class rates.
- The estimated tax capacity is taken as a percentage of the levy, to determine the estimated tax rate.
- The tax rate is what is applied to an individual property to determine the taxpayer's liability.

Becker County Tax Rate



Year	Tax Rate
2026	27.6442
2025	27.8133
2024	28.8446
2023	32.0333
2022	35.5711
2021	36.2426
2020	36.7518
2019	37.3719
2018	38.5161
2017	39.8626
2016	38.6678

Note: 2026 Tax Rate is an estimate based on Net Tax Capacity divided by Levy



10 Reasons Property Taxes Vary From Year to Year

1. The market value of property may change
2. The market value of other properties in your taxing district may change, shifting taxes from one property to another
3. The State general property tax may change
4. Taxing jurisdictions Levies may change
5. Special Assessments may be added to your property tax bill
6. Voters may have approved a school, city/township, county or special district referendum
7. Federal and State mandates may have changed
8. Aid and revenue from the state and federal governments may have changed
9. The State Legislature may have changed the portion of the tax base paid by different types of properties.
10. Other state law change may adjust the tax base.

Becker County
Truth in Taxation

2026
Tax Levy and
General Fund Budget

Preliminary 2026 Tax Levies

Levy Budget Comparison - TNT 2026				
<u>Funds</u>	Original TNT 2026	Final 2025	% Change	Amount of Change
Revenue Fund	6,206,070	5,440,915	14.06%	765,155
Public Safety	12,344,285	11,303,569	9.21%	1,040,716
Road & Bridge	2,435,687	2,409,675	1.08%	26,012
Human Services / Community Health	7,796,717	7,353,205	6.03%	443,512
Recreation	218,090	0	0.00%	218,090
Debt	1,575,431	1,545,197	1.96%	30,234
Levy	30,576,280	28,052,561	9.00%	2,523,719

Debt + General Operations = County Levy as noted above

Preliminary Budget

FUNDS	REVENUES	EXPENDITURES	Difference
GENERAL – Fund 01	(11,951,103)	11,951,103	0
DESIGNATED RESERVES – Fund 02	(375,250)	345,906	-29,344
PUBLIC TRANSIT – Fund 02	(910,184)	921,792	11,608
PUBLIC SAFETY – Fund 04	(14,147,435)	14,147,435	0
OPIOID SETTLEMENT – Fund 08	(156,265)	566,289	410,024
HIGHWAY – Fund 10	(21,506,537)	21,506,537	0
HUMAN SERVICES – Fund 11	(20,509,779)	20,509,779	0
RECREATION – Fund 15	(385,090)	385,090	0
RESOURCE DEVELOPMENT – Fund 16	(73,100)	195,500	122,400
ENVIRONMENTAL AFFAIRS – Fund 18	(7,021,600)	6,900,174	-121,426
DEBT SERVICE - Fund 38	(1,758,256)	1,758,256	0
DITCHES – Fund 41	-	-	0
NATURAL RESOURCE MGMT – Fund 71	(564,600)	516,874	-47,726
GRAVEL TAX – Fund 72	(43,200)	-	-43,200
TOTAL	(79,402,399)	79,704,735	302,336

Recommended Final 2026 Tax Levies

Levy Budget Comparison - TNT 2026				
<u>Funds</u>	Final Recommendation 2026	Final 2025	% Change	Amount of Change
Revenue Fund	6,181,379	5,440,915	13.61%	740,464
Public Safety	12,096,174	11,303,569	7.01%	792,605
Road & Bridge	2,809,903	2,409,675	16.61%	400,228
Human Services / Community Health	7,617,463	7,353,205	3.59%	264,258
Recreation	218,090	0	0.00%	218,090
Debt	1,575,431	1,545,197	1.96%	30,234
Levy	30,498,440	28,052,561	8.72%	2,445,879

Debt + General Operations = County Levy as noted above

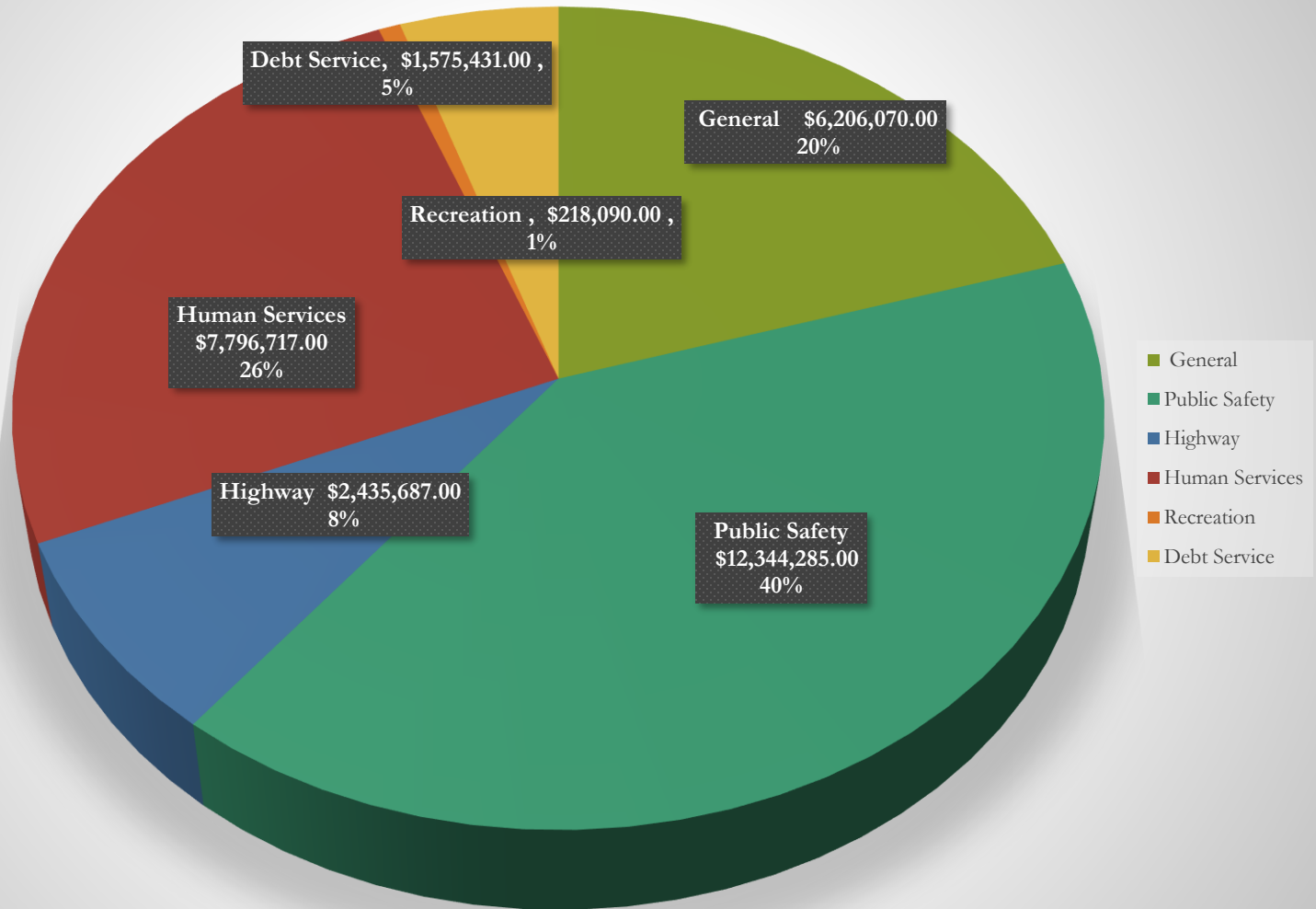
Recommended Final Budget

FUNDS	REVENUES	EXPENDITURES	Difference
GENERAL – Fund 01	(11,926,412)	11,926,412	0
DESIGNATED RESERVES – Fund 02	(375,250)	345,629	-29,621
PUBLIC TRANSIT – Fund 02	(910,300)	919,722	9,422
PUBLIC SAFETY – Fund 04	(13,899,324)	13,899,324	0
OPIOID SETTLEMENT – Fund 08	(156,265)	566,289	410,024
HIGHWAY – Fund 10	(20,294,953)	19,531,657	-763,296
HUMAN SERVICES – Fund 11	(20,432,525)	20,432,525	0
RECREATION – Fund 15	(467,090)	350,524	-116,566
RESOURCE DEVELOPMENT – Fund 16	(105,100)	210,500	105,400
ENVIRONMENTAL AFFAIRS – Fund 18	(7,104,400)	7,058,890	-45,510
DEBT SERVICE - Fund 38	(1,758,256)	1,758,256	0
DITCHES – Fund 41	-	-	0
NATURAL RESOURCE MGMT – Fund 71	(645,600)	693,466	47,866
GRAVEL TAX – Fund 72	(43,200)	-	-43,200
TOTAL	(78,118,675)	77,693,194	(425,481)

Comparison

Levy Budget Comparison - TNT 2026				
<u>Funds</u>	Final Recommendation 2026	Proposed Levy 2026	% Change	Amount of Change
Revenue Fund	6,181,379	6,206,070	-0.40%	(24,691)
Public Safety	12,096,174	12,344,285	-2.01%	(248,111)
Road & Bridge	2,809,903	2,435,687	15.36%	374,216
Human Services / Community Health	7,617,463	7,796,717	-2.30%	(179,254)
Recreation	218,090	218,090	0.00%	-
Debt	1,575,431	1,575,431	0.00%	-
Levy	30,498,440	30,576,280	-0.25%	(77,840)

2026 - Levy Allocation by \$ and %

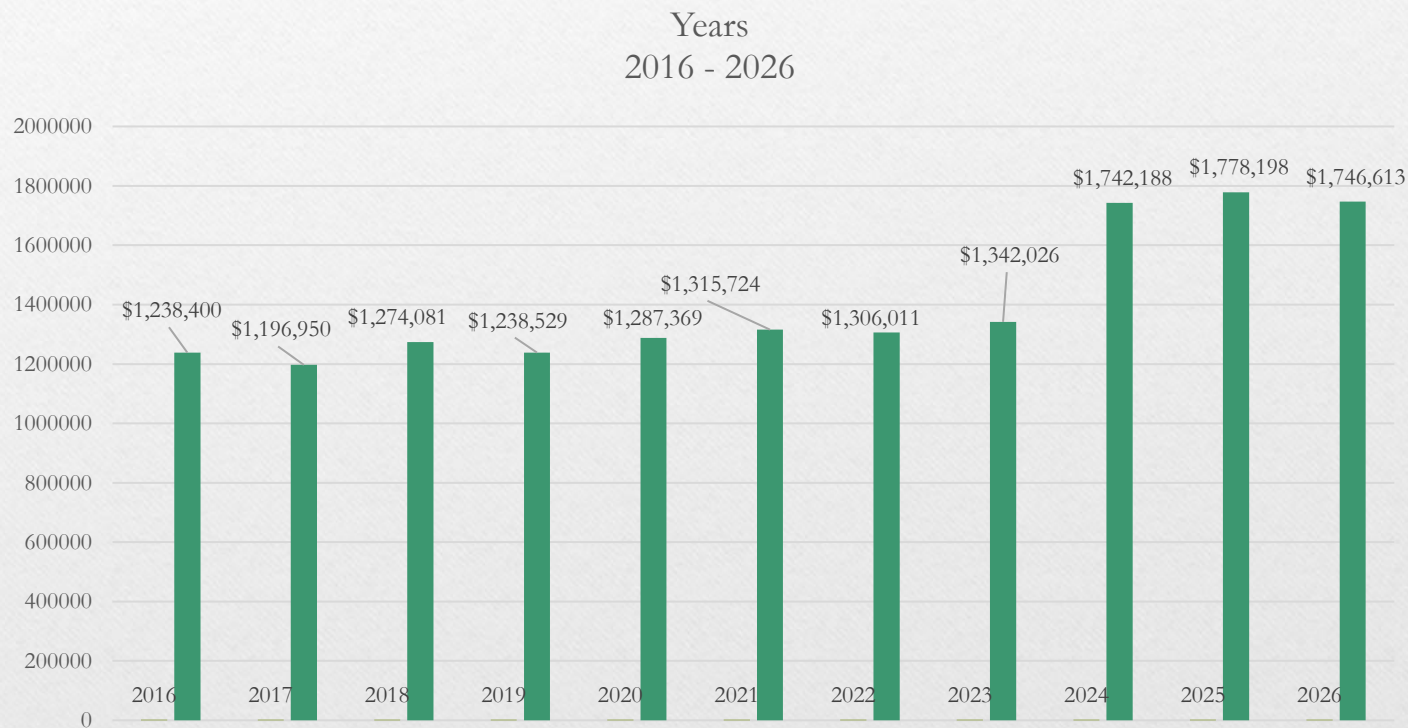


Historical Tax Levy - Trends

Year	General and Debt Levy	General and Debt Dollar Change	Levy % Change
2026	30,576,280.00	2,523,719.00	0.082538458
2025	28,052,561.00	1,956,833.00	0.069755948
2024	26,095,728.00	1,467,488.00	0.056234798
2023	24,628,240.00	1,283,937.00	0.052132714
2022	23,344,303.00	789,590.00	0.033823670
2021	22,554,713.00	608,687.00	0.026987131
2020	21,946,026.00	637,974.00	0.029070138
2019	21,308,052.00	693,562.00	0.032549292
2018	20,614,490.00	723,196.00	0.035081925
2017	19,891,294.00	518,744.00	0.026078947
2016	19,372,550.00	554,934.00	0.028645377
2015	18,817,616.00	267,654.00	0.014223587

Year	EDA	EDA Dollar Change	EDA Levy % Change
2026	245,000.00	0	0.000000000
2025	245,000.00	85,000	0.346938776
2024	160,000.00	35,650	0.222812500
2023	124,350.00	-	0
2022	124,350.00	-	0.000000000
2021	124,350.00	-	0
2020	124,350.00	4,350.00	0.034981906
2019	120,000.00	-	0
2018	120,000.00	-	0
2017	120,000.00	(40,748.00)	-0.339566667
2016	160,748.00	-	0
2015	160,748.00	-	0
2014	160,748.00	(14,885.00)	-0.092598353

State Funded County Program Aid



Becker County Truth in Taxation

Looking Forward

Questions?





Becker County Highway Department 5 Year Plan

2026 to 2030

Public Hearing Date
December 11, 2025

5-Year Plan Goals



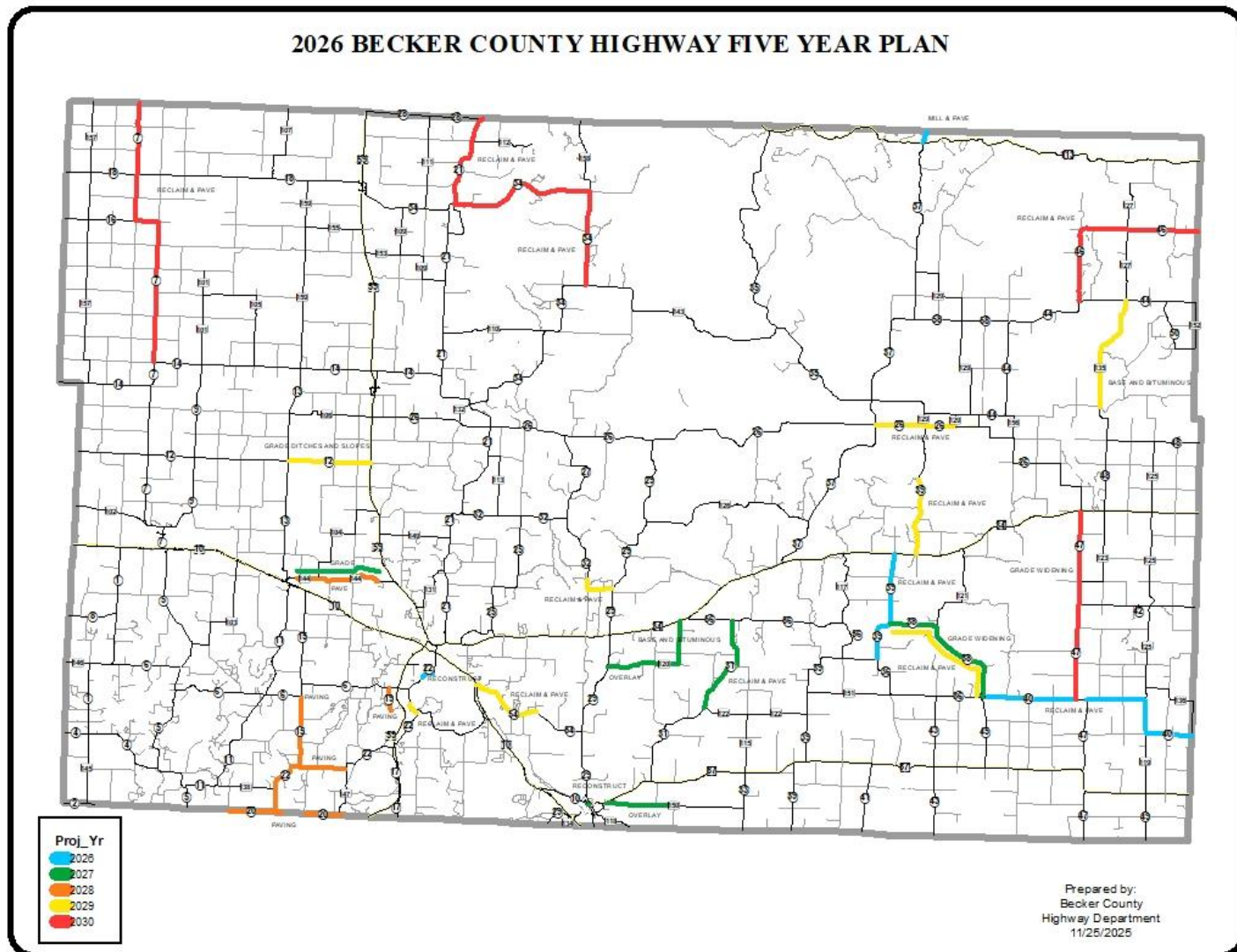
- Preserve Existing System
- Address Safety Needs
- System Improvements/Enhancements

5-Year Plan Funding



- State Aid Funds (Gas Tax Monies)
- Federal and State Grant Funds
- SMART Funds (Local Sales Tax Monies)
- Gravel Tax
- Other Funds (Local Partner and/or Private Monies)

2026 to 2030 5-Year Plan





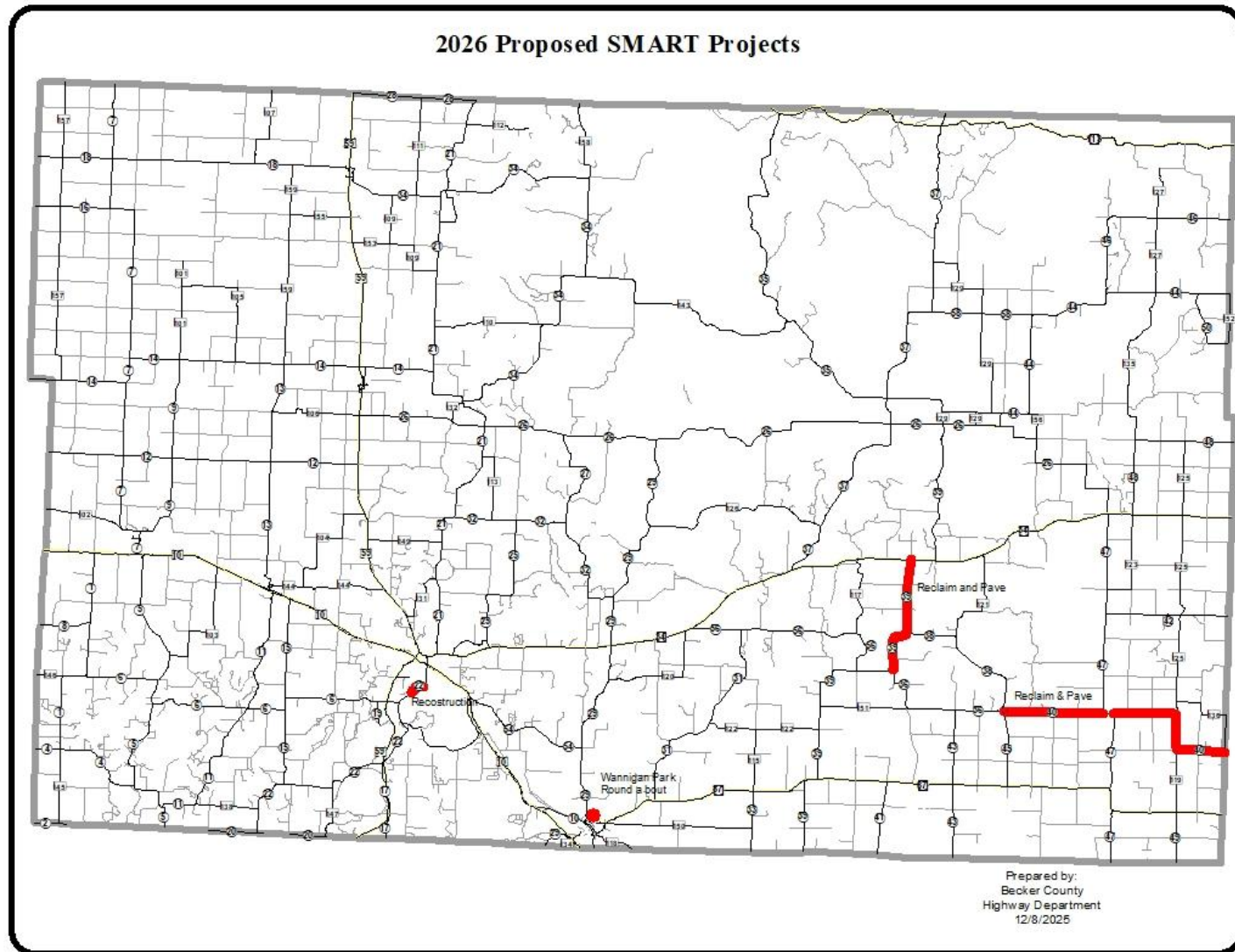
SMART (**S**afe, **M**ulti-Modal, **A**ctive, **R**esponsible **T**ransportation)

2026 Projects

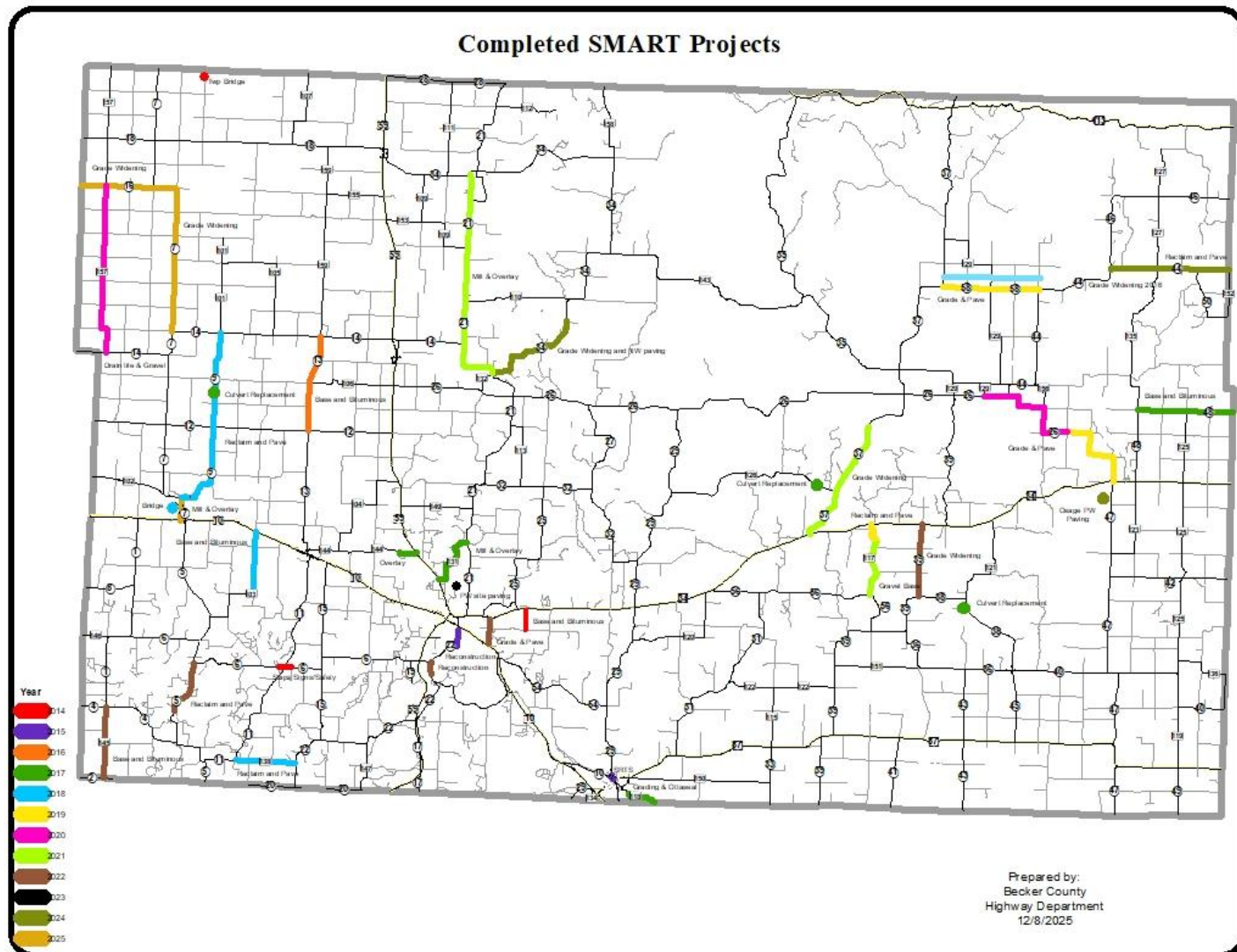
Smart Tax

- Sales tax to fund county, city and township transportation projects.
- A one half of one percent (.5%) sales tax now provides approximately \$3.5 million annually.
- County Board reaffirms sales tax for use on road projects annually and holds Public Hearing

2026 SMART Projects



Completed SMART Projects



Completed SMART Projects

SMART PROJECTS 12/1/2025

YEAR	PROJECT	Project Cost	Project Totals	SMART Tax Received*
2014	CSAH 6 and 11 Intersection Safety Improvements	8,612		
2014	Otto Zeck Road - Gravel to Bituminous	346,600		
2014	Walworth Twp Bridge - Engineering Services	5,000	2014 Total	703,815
2015	Washington Ave/CSAH 22 Reconstruction	2,026,909		
2015	CR 145 Gravel Improvements - Shingle Grinding	67,849		
2015	Frazer SRTS Project	20,000	2015 Total	2,097,841
2016	County Road 118	145,675		
2016	CSAH 44 - Grade Widening	750,112		
2016	CSAH 13- Gravel to Bituminous	931,995	2016 Total	2,094,733
2017	CP 003-131-002	255,336		
2017	SAP 003-648-004	707,738		
2017	CP 003-113-002	116,027		
2017	CP 003-144-001	76,927		
2017	CP 003-103-001 (CR 103 Grading & ditch work)	48,429		
2017	CP 003-103-002 (CR 103 Aggregate Base)	77,488		
2017	CP 003-999-002 (Culvert Replacements)	130,892	2017 Total	2,376,324
2018	SAP 003-607-022 Lake Park Bridge	343,847		
2018	SAP 003-609-008	300,000		
2018	SAP 003-658-001	400,000		
2018	CP 003-103-003	391,018		
2018	CP 003-738-001	606,577		
2018	CP 003-131-003	232,878		
2018	CP 003-144-002	90,587		
2018	CP 003-145-001	77,761	2018 Total	2,612,796
2019	CP 003-117-001	222,475		
2019	CP 003-658-001	610,251		
2019	CP 003-626-021	2,157,761	2019 Total	2,640,576
2020	CP 003-157-001	374,004		
2020	SAP 003-626-022	2,495,755	2020 Total	2,805,617
2021	SAP 003-621-015	800,000		
2021	SAP 003-626-023	947,350		
2021	SAP 003-637-019	983,725		
2021	CP 003-117-002	164,166	2021 Total	3,294,818
2022	SAP 003-605-011	859,316		
2022	SAP 003-639-017	1,361,695		
2022	SAP 003-592-001	616,687		
2022	CP 003-145-002	674,337		
2022	SAP 003-622-036	770,000		
2022	SAP 003-622-039	422,213	2022 TOTAL	3,676,375
2023	Public Works Parking Lot Paving	253,322	2023 TOTAL	3,740,683
2024	SAP 003-634-020	2,388,815		
2024	SAP 003-647-001	1,000,000		
2024	SAP 003-644-012	1,215,362		
2024	Osage Parking Lot	91,026	2024 TOTAL	4,695,203
2025	003-607-027	125,625		
2025	003-680-005	74,375		
2025	003-607-026	1,859,540		
2025	003-616-016	413,043		
2025	003-070-018	1,574	2025 TOTAL	3,514,630
TOTAL		33,808,203	29,040,676	33,065,365

Highway Project List

2026 CIP Projects, and SMART Projects

2026 Highway Project and Funding List

Project Category	Project Const. Year	Project Number	Project Location	Project Type	Estimated Cost	Funding Sources						
						CSAH Regular	CSAH Municipal	LRIP Grant	MPCA Grant	Federal	SMART	Other**
County Road	2026	SAP 003-622-040	CSAH 22 in Detroit Lakes	Reconstruction, Trail and Sidewalks	\$6,391,068			\$1,500,000	\$2,369,120	\$2,200,000	\$321,948	
County Road	2026	SAP 003-637-022	CSAH 37 from TH113 to North County Line	Mill & Overlay	\$80,000	\$80,000						
County Road	2026	SAP 003-639-018	CSAH 39 from CSAH 36 to TH 34	Reclaim & Pave	\$1,500,000	\$1,000,000					\$500,000	
County Road	2025	SAP 003-640-007	CSAH 40 from CSAH 36 to Ease County Line	Reclaim & Pave w/Incinerator Ash recycle	\$3,000,000	\$1,000,000					\$2,000,000	
Eng/ROW	2026	SAP 003-622-040	CSAH 22 in Detroit Lakes		\$1,632,200	\$1,020,370			\$331,750		\$280,000	
TOTALS					\$12,603,268	\$3,100,370	\$0	\$1,500,000	\$2,700,870	\$2,200,000	\$3,101,948	\$0



Questions/Public Comment