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**Reimbursement Manual**

Park and Trail Legacy Grant Program

Minnesota Department of Natural Resources

 Division of Parks and Trails

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**Introduction**

#

This Manual contains the forms you must use to receive reimbursements from the Park and Trail Legacy Grant Program. Payment of grant funds to the Grantee is by reimbursement only. The Grantee must initially pay project expenses and then claim reimbursement under the terms of the grant agreement. If you have questions about the policies or need help completing the forms, please call the DNR contact person assigned to your project

You may request no more than four reimbursements, if you anticipate needing more than four, please contact us before your project begins.

**Eligible Costs**

To be eligible for reimbursement, costs must be:

* Necessary for the completion of the project;
* Incurred during the project period stated in the grant agreement;
* Listed in the Cost Breakdown section of the Grantee’s application
* Consistent with any eligibility requirements included in the grant agreement

Any changes to the project description or significant changes to the cost breakdown must be submitted to and approved by the state’s authorized representative identified in the grant agreement. Failure to notify the state’s representative prior to initiating a change in the project could jeopardize receipt of the funds approved for the project.

**Grant Accounting and Record Retention**

The Grantee shall maintain fiscal controls and fund accounting procedures that are based on generally accepted accounting standards and principles. The following practices should be used:

1. Establish separate accounts and supporting documents for this grant project.
2. Itemize records of project expenditures in sufficient detail to show the purpose of the expenditure.
3. Cross-reference each expenditure with the supporting purchase order, contract voucher, or invoice. These supporting documents should contain the signature of the individual authorized to approve such expenditures.
4. When payment is by warrant check, the warrant check should identify the project title and item being paid for.
5. When awarding contracts, follow the requirements of [Minnesota Statute 471.345](https://www.revisor.mn.gov/statutes/?id=471.345) and, if your grant agreement states that the grant includes federal funding, the requirements of [2 CFR Part 200](http://www.access.gpo.gov/nara/cfr/waisidx_03/43cfr12_03.html).

All accounting records, project agreements, and correspondence related to the grant shall be retained by the Grantee for a minimum of six years following project completion and final payment. The records shall be subject to examination and audit as stated in the grant agreement. The grant agreement itself includes certain perpetual requirements such as land retention and, therefore, must be retained permanently.

**Land Record Requirement**

**Park Legacy** - All lands improved or acquired with funding must be perpetually retained and managed by the Grantee solely for the purposes identified in the grant agreement. The Grantee shall record a condition on the property deeds to all lands within the park referring to the grant agreement and the perpetual use restrictions. The required language is identified in the grant agreement. Before any reimbursement, the Grantee must submit attested copies of the recorded restrictions.

**Trail Legacy –** Prior to reimbursement for land acquisition, the recipient must file a perpetual easement with the county recorder and provide a copy to the state. Per the grant agreement, all development projects must be maintained for at least 20 years for the purposes of the grant.

**SUBMITTING YOUR REIMBURSEMENT REQUEST**

**All Projects**

**Reimbursement request Form**

This form serves at the cover sheet for your request and requires an original signature of the official authorized by the Grantee to claim reimbursements.

**Project Cost Summary Sheet**

Use this form to list each invoice and to record the totals from your various summary sheets (lower section). Attach a copy of each invoice and the warrant check used to pay it. Each invoice must show the following information:

* Date
* Vendor’s Name
* Quantity of item(s) purchased.
* Description of item(s) purchased.
* Unit price.

Two instances will require special attention. First, there may be some invoices that include materials or services that are not related to the grant project. In this case, highlight on the invoice only those items used for the project. Second, vendor statements are acceptable as cost documentation only when an invoice cannot be obtained from the vendor. Some vendors, as a matter of practice, do not use invoices. In such an instance, simply identify on the vendor’s statement the items that are related to the project

**Warrant Checks or Evidence of Payment** – A photocopy of the Grantee’s warrant check must be submitted with each invoice to provide evidence that the materials or services were actually paid for by the Grantee. When a single warrant check is used to pay several invoices, attach all associated invoices to the copy of the warrant.

**Email to your grant representative:**

Sign and date your Reimbursement Request Form and include all supporting forms, invoices and proof of payment documents.

**Projects Involving Acquisition of Land**

The Grantee must complete the following steps in order:

1. Provide the Landowner(s) with a copy of the Statement of Just Compensation form for review and signature. This statement is not an offer to buy or an acceptance to sell. Information provided on this form includes the recommended market value and notification of the relocation assistance requirements.
2. Provide the Landowner(s) with the Written Offer to Purchase form, which must state an amount equal to or greater than the Statement of Just Compensation. Following the Landowner(s) review and signature of this form, you may begin to negotiate the selling price for the land to be acquired.
3. Provide the Landowner(s) with the Statement of Owner form for completion and signature.
4. If the Landowner(s) accepts an amount that is less than or greater than the amount of the Statement of Just Compensation, he/she must complete and sign the Statement of Difference in Value form. Signature of the form by the Landowner(s) constitutes his/her waiver of the right to just compensation.
5. Transfer the title and record the Land Record Requirement.
6. After the title has been obtained, have your attorney complete the Attorney’s Certificate of Title and 5-Year History of Conveyance form. A title insurance policy can be submitted in lieu of an Attorney’s Certificate of Title.
7. If the Grantee and the Landowner(s) are unable to negotiate an agreement for the purchase of the land, the Grantee may, if authorized by law, institute eminent domain (condemnation) proceeding. In this case, the above forms are not required. Instead, submit a copy of the Report of the Commissioners (court award) and a copy of the warrant check(s) paying the Landowner(s).

# **Reimbursement Request Form**

|  |  |  |
| --- | --- | --- |
| Project Number | Grant Recipient | Project Name |
| Request Number \_\_\_\_\_\_\_\_\_\_\_\_Period for which funds are being requested:From: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ To: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_Total Expenses this period $ \_\_\_\_\_\_\_\_\_\_\_\_\_Total Request amount $ **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | I certify that I am the individual authorized to request funds and that all costs reported are in accordance with the grant agreement.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Signature Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Name TitlePhone Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Remarks:  |

#### <For Department Use Only>

|  |  |  |
| --- | --- | --- |
| I certify that the goods and/or materials covered by this claim have been inspected and received or the services have been performed and are in accordance with the grant agreement, and payment therefore is recommended.Payment approved in the amount of $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_By \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | FY | Vendor Number  |
| DeptR29 | Invoice #  |
| Order # | Line # | Object # |
| Payment Amount:  |
| Transaction Date/No. | Dept. Auth. Signature |

EMAIL FORM and SUPPORTING DOCUMENTS TO:

 Jenni Bubke or Sarah Wennerberg

 DNR, 500 Lafayette Road, St. Paul, MN 55155

##  Jennifer.Bubke@state.mn.us or sarah.wennerberg@state.mn.us Project Cost Summary Sheet

## Attach copies of all invoices, warrant checks, and summary sheets

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date | Vendor / Item Description / Land Description | Invoice orCheck # | Amount | ForState Use |
|  |  |  | $ |  |
|  |  |  | $ |  |
|  |  |  | $ |  |
|  |  |  | $ |  |
|  |  |  | $ |  |
|  |  |  | $ |  |
|  |  |  | $ |  |
|  |  |  | $ |  |
|  |  |  | $ |  |
|  |  |  | $ |  |
|  |  |  | $ |  |
|  |  |  | $ |  |
|  ● Force Account Labor (total from summary sheet) | $ |  |
|  ● Force Account Equipment (total from summary sheet) | $ |  |
|  ● Force Account Materials (total from summary sheet) | $ |  |
|  ● Donated Labor (total from summary sheet) | $ |  |
|  ● Donated Equipment (total from summary sheet) | $ |  |
| Total Cost | $ |  |

## Checklist

Please use this checklist to ensure that your reimbursement request is complete.

|  |
| --- |
| **For all projects*** Reimbursement request Form
* Project Summary Sheet with copies of invoices and proof of payment
* Property Deeds with Recorded Land Restriction (when applicable—park development and acquisition projects; trail land acquisition projects)
 |

|  |
| --- |
| **Land Acquisition*** Recorded Warranty Deed(s)
* Warrant check or evidence of payment
* Statement of Just Compensation
* Written Offer to Purchase
* Statement of Owner(s)
* Statement(s) of Difference in Value (if applicable)
* Attorney’s Certificate of Title and 5 Year History of Conveyance
* Report of the Commissioners (If acquisition by eminent domain)
 |

**Statement of Just Compensation**

Local Grants, Division of Parks & Recreation, MN Department of Natural Resources. This form is to be used by MN Local Units of Government [GRANTEE’s] when using state or federal grant funds to acquire lands for public outdoor recreation and open space.

|  |
| --- |
| **Section A. Project Description** |
| Project Number | Project Title |
| Grantee (local unit of government) | Grantee’s Representative |
| Acres to be acquired | County where real property is located |
| Owners of the real property to be conveyed to Grantee: |
| **Section B: Legal Description**  |
| Must be attached and reviewed by both the Landowner and the Grantee before signature. |
| **Section C: Just Compensation (to be completed by Grantee)** |
| **Just Compensation** takes into account the location of the property, its highest and best use, and current sales of similar property. Any decrease or increase in the fair market value of real property prior to the date of valuation caused by the public improvement for which such property is acquired, or by the likelihood that the property would be acquired for such improvement, other than that due to physical deterioration within the reasonable control of the owner, will be disregarded in determining just compensation. |
| **Just compensation** as determined by the Grantee

|  |  |  |
| --- | --- | --- |
| Land and Improvements: | $ | Yes No Includes buildings, structures, or other improvements |
| Less mage to Remainder: | $ |
| Less/Plus Other: | $ |
| Total (**Just Compensation**): | $ |

 |
| **Section D: Fee Simple Title** |
| Check one of the following:

|  |  |
| --- | --- |
|  | Acquisition will be of fee simple title free of all liens, encumbrances, and restrictions and with no interests reserve by the Landowner. |
|  | Acquisition is subject to the following easements or restriction or interests or rights to be reserved by the Landowner (describe below). Any restriction below must be authorized, in writing, by the State.  |

 |

**Statement of Just Compensation (continued)**

|  |
| --- |
| **Section E: Grantee’s Certification (to be completed by Grantee)** |
| 1. In compliance with the federal Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 as amended, **Just Compensation** has been identified for the real property identified above.
2. The **Just Compensation** amount is based upon an appraisal prepared for the Grantee and is not less than the appraiser's opinion of fair market value that he/she determined after a personal inspection of the property.
3. The Landowners were given the opportunity to accompany the appraiser.
4. The Grantee is prepared to commence with negotiations for the purchase of this property.
5. The Grantee will ensure all occupants of the property are made aware of the potential relocation benefits.
6. The Grantee will pay all incidental costs associated with the acquisition, unless the Landowner(s) waives this requirement in writing.
7. This is not an offer to purchase.

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature of Grantee’s Representative Date |
| **Section F: Landowner’s Certification (to be completed by the Landowner).** |
| 1. I was offered the opportunity to accompany the appraiser over the subject land.
2. I have received a copy of this **Statement of Just Compensation**form, fully reviewed it, and have been advised of my rights under P.L. 91-646.
3. My signature below acknowledges receipt of this completed **Statement of Just Compensation**form and places me under no obligation.

LANDOWN \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature of Landowner or Owner’s Legal Representative Date ER(S) SIGNATURES: |

# **Written Offer to Purchase**

Please complete one form for each parcel to be acquired. This form must be signed and dated by the Landowner(s) prior to the transfer of the property title to the Grantee.

Grantee \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ County Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Project Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Parcel Number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Landowner(s) Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Grantee submits to you an offer of $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, which is at least the approved just compensation value of the referenced property and/or certain rights therein, disregarding any change in the before value of the property caused by the proposed parkland acquisition.

The various conditions upon which the Grantee’s appraisal of just compensation value are based within the appraisal itself. Also, attached is a legal description of the property and/or rights to be acquired.

Minnesota law also provides that the owner and/or occupants of property being acquired will be reimbursed for the actual cost of moving personal property and for certain incidental costs incurred by the property owner in transferring title to the Grantee as required by the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 as amended. The Grantee should have already advised you of the eligible relocation costs.

If you decide to accept the Grantee’s offer, the parcel will be acquired by direct purchase and you will be paid upon satisfactory evidence of a merchantable title.

This letter is furnished to inform you of your rights in this land acquisition. Signing this acknowledgement does not commit you to an acceptance of the offer.

I acknowledge receipt of this letter known as the Written Offer to Purchase.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Local Grantee or Representative Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Landowner(s) or Representative Date

# **Statement of Owner**

Please complete one form for each parcel to be acquired. This form must be signed and dated by the Landowner(s) prior to the transfer of the property title to the Grantee.

If the following statements are true and apply to you, put an X in the box:

Among the following statements, please answer only the one that applies to you:

 I have accepted an amount that equals the Just Compensation determined by the Grantee

 I have accepted an amount which is less than the Just Compensation determined by the Grantee, but I am satisfied that I will be receiving a fair price for my property and will provide a Statement of Difference in Value form.

 I have accepted an amount that is greater than the Just Compensation determined by the Grantee and will provide a Statement of Difference in Value form.

Signing this statement by the Landowner(s) does not constitute an acceptance of an offer to buy.

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Grantee: If the landowner(s) has accepted an offer which is less or greater than the Just Compensation, he/she must also complete the Statement of Difference in Value form.

**Statement of Difference in Value**

Please complete this form for each parcel acquired for either more or less than the approved just compensation value. This form must be signed and dated by the Landowner(s) prior to the transfer of the property title to the Grantee.

The approved just compensation value should be an acceptable estimate of the property value. It cannot be assumed, however, to be an absolute statement of value. The negotiation between a willing seller and a willing buyer will often set a price that is higher or lower than the appraised valuation.

When the negotiated price differs from the approved just compensation value, the Landowner shall provide a detailed and well-documented statement of this difference. This statement should explain why the approved just compensation value may not reflect the true value and what steps were taken during negotiations took to establish the true value.

Within the following space, please write your Statement of Difference in Value as it relates to the above explanation.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Landowner(s) or Representative Date

**Attorney’s Certificate of Title/5 Year History of Conveyance**

The Attorney’s Certificate of Title and 5 year History of Conveyance form provides a description of the title for the property acquired by the Grantee. Please complete one form for each parcel acquired.

County of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I certify to the State of Minnesota that I have examined the title to the real estate described as shown by the records in the office of the Register of Deeds, Registrar of Titles, County Auditor, and County Treasurer and, as shown by said records, it is my opinion that the title to the following described tract: (use additional sheet if necessary):

\_\_\_\_\_\_ of Section \_\_\_\_\_\_\_, township \_\_\_\_\_\_\_ north, range \_\_\_\_\_\_\_ west, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ County, is at the date of this opinion in the following named local unit of government: If title is registered, so note and give the certificate number.

Local Unit of Government Nature of Interest Date Acquired Book/Page and/or Doc. No.

5-YEAR HISTORY OF CONVEYANCE

During the past 5 years, the title to said property was in the following named persons:

Name Nature of Interest Date Acquired Book/Page and/or Doc. No. Name of Spouse

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Attorney Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name of Attorney

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address