

**BOARD OF COUNTY COMMISSIONERS**  
**Crow Wing County, Minnesota**

**DATE: December 15, 2015**

**Resolution 2015-68**

**OFFERED BY COMMISSIONERS: Houge and Thiede**

**AYES:** Thiede, Nystrom, Franzen, Houge; **NAYS:** Koering

**LOCAL SALES TAX FOR TRANSPORTATION**

WHEREAS, the quality of Crow Wing County's transportation system has a direct impact on the safety of system users, County's economy and future economic development, and

WHEREAS, the deterioration of the Crow Wing County transportation system continues to outpace available levels of local, state and federal transportation funding, and

WHEREAS, the lack of adequate transportation funding causes the deferment of many needed transportation projects and improvements every year, and

WHEREAS, Minnesota Statute 297A.993, Subdivision 1, authorizes the County Board of Commissioners to adopt a countywide sales tax for transportation of up to ½ percent (0.5%) after holding a public hearing and passing an official resolution, and

WHEREAS, Minnesota Statute 297A.993, Subdivision 2, requires proceeds of the countywide sales tax for transportation to be dedicated exclusively to fund capital costs of specific transportation projects or improvements, both capital and operating costs of specific transit projects or improvements, payment of the capital costs of a safe routes to school program or payment of transit operating costs, and

WHEREAS, Minnesota Statute 297A.993, Subdivision 2, requires the sales tax to terminate when revenues raised are sufficient to finance the identified projects or improvements, and

WHEREAS, the Crow Wing County Board desires to reduce the road & bridge levy annually to provide property tax relief for residents of Crow Wing County, and

WHEREAS, proceeds of the sales tax for transportation shall be spent on projects specifically identified in the Crow Wing County 2016-2025 County Road (CR) Sales Tax Implementation Plan and County State Aid Highway (CSAH) Sales Tax Implementation Plan presented at the November 24, 2015 public hearing, and

WHEREAS, the addition of other projects or improvements to be considered for funding by countywide sales tax for transportation shall be presented at a public hearing and included in a resolution passed by the Crow Wing County Board of Commissioners, and

WHEREAS, the Crow Wing County Board desires to implement the countywide sales tax for transportation and have the State Department of Revenue collect and distribute the sales tax.

NOW, THEREFORE, BE IT RESOLVED the Board of Commissioners of Crow Wing County, Minnesota, authorizes and implements a ½ percent (0.5%) countywide sales tax for transportation as provided for in Minnesota Statute 297A.993.

BE IT FURTHER RESOLVED the countywide sales tax for transportation shall continue each subsequent year until revenues raised are sufficient to finance all projects identified by the Sales Tax Implementation Plan or December 31, 2025, whichever occurs first.

BE IT FURTHER RESOLVED the Crow Wing County road & bridge levy shall be reduced by \$1,200,000 beginning in 2017 and every subsequent year until collection of the countywide sales tax for transportation is stopped.

BE IT FURTHER RESOLVED the sales tax revenue shall only fund transportation projects within Crow Wing County and improvements identified by the Crow Wing County 2016-2025 County Road (CR) Sales Tax Implementation Plan and County State Aid Highway (CSAH) Sales Tax Implementation Plan presented at the November 24, 2015 public hearing.

BE IT FURTHER RESOLVED that the provisions of Minnesota Statute 291A.99, Subdivisions 4, and 6 through 12, shall govern the imposition, administration, collection and enforcement of the tax.

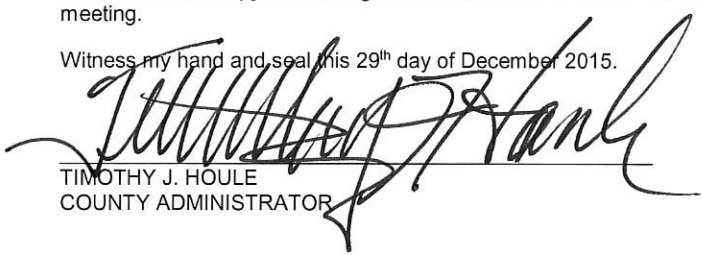
BE IT FURTHER RESOLVED that the Crow Wing County Board of Commissioners hereby directs the County Auditor-Treasurer to certify the tax to the Minnesota Department of Revenue for collection of the sales tax on or before December 31, 2015.

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STATE OF MINNESOTA )  
COUNTY OF CROW WING) *ss*

I, Timothy J. Houle, County Administrator, Crow Wing County, Minnesota, hereby certify that I have compared the foregoing copy of the resolution of the county board of said county with the original record thereof on file in the Administration Office, Crow Wing County, Minnesota, as stated in the minutes of the proceedings of said board at a meeting duly held on December 15, 2015, and that the same is a true and correct copy of said original record and of the whole thereof, and that said resolution was duly passed by said board at said meeting.

Witness my hand and seal this 29<sup>th</sup> day of December 2015.

  
TIMOTHY J. HOULE  
COUNTY ADMINISTRATOR