



# MORRISON COUNTY BOARD OF COMMISSIONERS OFFICIAL MINUTES

JUNE 20, 2023  
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The meeting was held in the County Board Room, Government Center, Little Falls MN, and was called to order at 9:00a.m. by Chairman Jelinski.

**Members present:** Commissioners Mike LeMieur, Jeffrey Jelinski, Randy Winscher, and Bobby Kasper.

**Staff present:** Matt LeBlanc, Tabitha Maher, Amy Kowalzek, Curt Bryniarski, Jenny Sanders, Debbie Symanietz, Nate Bertram, and Nicole Kern.

**Others present:** Terry Lehrke, and Tim Krueth.

## AGENDA CHANGES

A motion was made by Commissioner LeMieur, seconded by Commissioner Winscher and carried unanimously, with Commissioner Blaine absent to approve the agenda as presented.

## CONSENT AGENDA

A motion was made by Commissioner Winscher, seconded by Commissioner LeMieur to approve consent agenda items. Motion carried 4-0 on a roll call vote, with Commissioner Blaine absent.

- Approve County Board Minutes 6.6.23
- Approve Warrants

<b>JUNE 22'23 COMMISSIONER WARRANTS</b>	<b>AMOUNT</b>
AMERICAN DOOR WORKS	10,976.00
ARROWS FAMILY SERVICES	18,550.00
BELTRAMI COUNTY TREASURER	12,896.00
BEN'S STRUCTURAL FABRICATION	9,500.00
BOYER FORD TRUCKS INC	2,063.60
BRIDGE WORLD LANGUAGE CENTER INC	2,476.88
BURNS & MCDONNELL	28,000.00
CONTEGRITY GROUP, INC	16,281.75
CRAFTMASTER HARDWARE	2,511.25
CREMATION SOCIETY OF MN	2,500.00
DANDAMAR LLC	20,087.68
DHS - MAPS	144,205.68
DHS - MOOSE LAKE 462	2,644.61
DHS-MN SEX OFFENDER 462	10,639.20
DISCOVERY HORSE	13,919.88
EAGLE CONSTRUCTION, INC	2,161.25
ELITE FENCE & DECK LLC	3,352.76
ENVIRONMENTAL ADVANTAGE LLC	8,400.00
INFORMATION SYSTEMS CORPORATION	3,185.00
INFO-TECH RESEARCH GROUP INC	62,216.62



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JOHNSON CONTROLS	9,720.40
KIMMAN DIRT DIGGERS LLC	147,117.00
KNIFE RIVER CORPORATION	112,505.60
LSS MN GUARDIANSHIP	3,290.92
LUTHERAN SOCIAL SERVICE-ST CLOUD	2,595.25
MARTIN BROS DISTRIBUTING COMPANY INC	5,034.25
MATTHEW BENDER & CO INC	3,792.06
MID MN GRINDING & MULCH	8,750.00
MIDWEST MACHINERY COMPANY	4,677.73
MN COUNTIES COMPUTER COOP	11,530.00
MN VALLEY TESTING LAB INC	17,499.70
MOMENTUM TRUCK GROUP	2,241.95
NEXUS - KINDRED FAMILY HEALING	7,567.72
NEXUS-FACTS FAMILY HEALING	3,000.00
NORTHERN PINES MENTAL HLTH,INC	12,150.00
NORTHWESTERN MN JUVENILE CTR	8,928.00
OAKRIDGE HOMES, INC	19,054.20
PETERS LAW OFFICE PA	4,072.75
PIERZ SANITATION INC	5,296.80
PRIVATE CLIENT VENDOR	2,132.60
PRIVATE CLIENT VENDOR	2,132.18
PRIVATE CLIENT VENDOR	5,458.65
PRIVATE CLIENT VENDOR	4,587.07
PRIVATE CLIENT VENDOR	3,136.66
PRIVATE CLIENT VENDOR	3,125.73
REBOUND INC	17,050.00
RT VISION INC	2,520.70
RURAL MN-CEP INC	16,085.54
SCHOOL DISTRICT - 482	3,872.94
SIMPLIFIED STORAGE LLC	2,100.00
STELLAR SERVICES LLC	2,496.39
SUBSURFACE INC	129,610.00
SUMMIT FIRE PROTECTION	4,189.50
THOMSON REUTERS - WEST	7,832.83
TRI-COUNTY ACTION PRGM INC	3,528.00
VILLAGE RANCH INC	37,978.69
WEX BANK	5,022.38
WIDSETH,SMITH,NOLTING & ASSOC, INC	6,063.90
264 VENDORS UNDER \$2,000.00	114,874.70
<b>TOTAL PAID</b>	<b>\$ 1,139,190.95</b>



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TAXABLE MEALS	\$	117.97
COMMISSIONER EXPENSES	\$	511.56

- Approve Cash Report May 31, 2023
- Approve Local Transit Sales and Use Tax Agreement
- Approve 2 a.m. Liquor License Renewal for 12 Mile Tavern for 7/9/2023-7/8/2024
- Approve New FPL Food Licenses
- Approve changes of authorized final signers at Pine Country Bank as: Shannon M. Coyle, Deborah Symanietz, Breanna Mikkelsen and Jeffrey Jelinski
- Receive Sheriff's Office Annual Report

### SHERIFF 2022 ANNUAL REVIEW

Shawn Larsen, Morrison County Sheriff, presented the County Board with the 2022 Annual Review.

### ADMINISTRATION

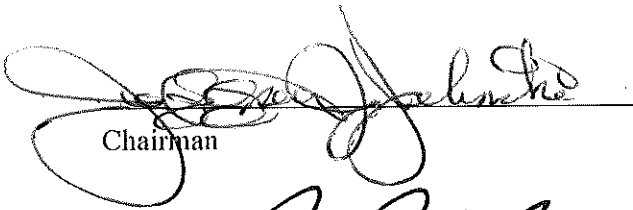
A motion was made by Commissioner LeMieur, seconded by Commissioner Jelinski to approve the LOGIS Group Insurance Program for the duration of plan years 2025-2026 with Health Partners. Motion carried 4-0 on a roll call vote, with Commissioner Blaine absent.

### COUNTY BOARD REPORTS AND SCHEDULE

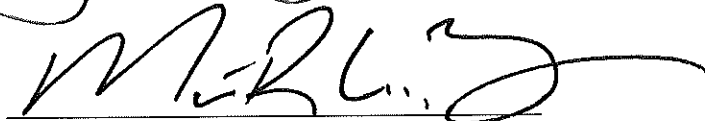
Members of the County Board reported on various meetings they have attended and on their upcoming schedule of meetings with various organizations.

### ADJOURNMENT

Commissioner Jelinski adjourned the meeting at 9:53 a.m.



Chairman



Clerk to the County Board



# MORRISON COUNTY REQUEST FOR BOARD ACTION

REQUESTED BOARD DATE: 6/20/2023  
DEPARTMENT AUDITOR/TREASURER  
PRESENTER Matt LeBlanc  
AGENDA TYPE CONSENT AGENDA

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**BOARD ACTION REQUESTED (check one):**

Action/Motion  
 Report  
 Proclamation/Certificate  
 Resolution  
 Agreement/Contract - County Attorney Approval?  
\_\_\_\_\_ Yes \_\_\_\_\_ No

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**BRIEF DESCRIPTION:**

Approve warrant reports.

**FINANCIAL IMPLICATIONS:**

Is cost budgeted in current year?  Yes \_\_\_\_\_ No  
Grant Funded? \_\_\_\_\_ Yes  No



## **Agreement Between the Minnesota Department of Revenue and Morrison County for Collection of a Local Transit Sales and Use Tax**

### **Introduction**

This agreement concerns administration of local taxes identified below:

- Morrison County Transit Sales Tax
- Morrison County Transit Use Tax

Laws of Minnesota Statute 297A.993 authorizes the above taxes. The taxes are imposed by Morrison County Resolution 2017-062 adopted July 25, 2017.

### **Administration, collection, and enforcement**

The Department of Revenue (department) will administer, collect, and enforce the Morrison County taxes identified in the introduction, as authorized under:

- Minnesota Statutes, section(s) 297A.99, and
- any other governing laws or statutes identified in the introduction

The administration, collection, and enforcement process will follow:

- Minnesota Statutes, Chapters 297A, 289A, and 270C
- Minnesota rules Chapter 8130, and
- Administrative procedures

Local tax administration also includes processing refunds, litigation, and authority to enter into settlement agreements on behalf of Morrison County. If the local tax revenues collected are not sufficient to cover actions taken, Morrison County must provide the department with sufficient funding to process all adjustments.

Morrison County agrees to update the resolution listed above as needed to remain consistent with current language and definitions used in the governing Minnesota Statutes. Morrison County further agrees to take corrective action within 90 days if notified by the department of required resolution language changes. The department will not enforce or engage in compliance activities for local taxes administered by the department if any portion of Morrison County's resolution is not consistent with the governing Minnesota statutes. Local special taxes imposed before 2010 are not subject to this limitation.

**Registration of vendors**

The department is responsible for notifying vendors that are registered for state sales and use tax of their obligations to collect and remit Morrison County taxes covered by this agreement. The department is also responsible for informing newly registered businesses of their obligations to collect and remit Morrison County sales and use taxes covered by this agreement.

Accounts registered for state sales and use tax who have a ZIP Code in the Morrison County tax jurisdiction will be registered for the Morrison County taxes by the department. We will mail an informational notice of registration to these businesses.

**Outreach and education**

The department will register and notify all vendors that are currently registered for state sales and use tax and the general public about the Morrison County taxes by posting a notice on the department's website ([www.revenue.state.mn.us](http://www.revenue.state.mn.us)). Other notifications will be made at the time of registration, through the department's website.

Morrison County acknowledges that there is no cost-effective way to identify specific vendors located outside the Morrison County taxing jurisdiction who are required to be registered for Morrison County taxes. Identification of these vendors will be voluntary by vendor response to general notifications by the department and through other contacts that the vendor has with the department or the Streamlined Sales Tax Governing Board's (SSTGB) central registration system.

**Publicity**

If Morrison County maintains an official website, it will display (on its main web page) a link to a notice that residents and businesses may reference for more information about the local taxes. Morrison County will briefly describe the taxes and provide a link to the department's website ([www.revenue.state.mn.us](http://www.revenue.state.mn.us)). Also state in the description that local use taxes on purchases of goods and services made outside of the political subdivision that are used in the political subdivision, are subject to local use taxes.

Local governments that bill residents and businesses for utilities must include a notice of the local taxes at least once per year. The notice must include a brief description of both the local sales and use taxes and reference the department's website link.

**Returns and remittance**

Vendors will collect and remit Morrison County taxes covered by this agreement as part of their Minnesota sales and use tax returns, which include simplified electronic returns (SER's) authorized by the SSTGB. Revenues collected by the department are deposited in the State Treasury and credited to a special account. The department will draw from this account to recover department costs as provided in this agreement, and to transmit collections to Morrison County. Morrison County will accrue no interest on this amount.

**Transmittal of tax**

The department will transmit the taxes reported on returns monthly through the automatic clearinghouse system.

For each month of collection related to July through December 2023, the department will continue to make two transmittals. The first will be transmitted approximately five business days after month end. The second transmittal will be sent approximately 40 days after month end. The second transmission will reflect any adjustments made for refunds issued by the department for tax reported in error. The department retains, from the second monthly payment, a fee for administering, collecting, and enforcing the Morrison County taxes as provided in this agreement. The department sends notification each month to the contact person showing the breakdown of the month's collections and administrative fees deducted.

For each month of collection beginning January 1, 2024, the department will transmit taxes reported for that month in one monthly payment. The transmittal will be sent approximately 40 days after month end. The department retains a fee for administering, collecting, and enforcing the Morrison County taxes as provided in this agreement. The department sends notification each month to Morrison County with the month's sales and use tax collections and the administrative fees deducted. See the calendar examples.

**Reports**

Upon request, the department will provide Morrison County with a report showing information about taxpayers and the amount of taxes remitted. This report can be requested once per year at no additional cost. Morrison County must submit a written request via email or US mail. The department will consider requests for more frequent reports for an additional administrative fee.

**Disclosure**

Morrison County understands that any local sales and use tax account information given to it by the department is subject to the classification and disclosure provisions in Minnesota Statutes, chapters 13 and 270B. Pursuant to Minnesota Statutes, section 270B.12, subdivision 2, such information can only be used to the extent necessary to administer the local sales or use tax.

The department will provide disclosure training materials to Morrison County's designated representative. Morrison County must train any employees with a business need to access not public Minnesota sales and use tax information provided by the department. All employees who have a business reason to access not public tax information must complete the required training annually. New employees and other users who did not previously have a business reason to access not public tax information must complete the training before they may be granted access it.

Morrison County must update its disclosure authorization form by December 31 of each year, providing a list of all personnel who are trained and authorized to view not public Minnesota sales and use tax information. If an authorized employee or official no longer needs access to tax information due to a change of duties, separation from employment, or any other reason, it is Morrison County's obligation to instruct the department's local tax liaison to terminate access rights for that individual by the start of the next calendar quarter.



Failure to conduct the required disclosure trainings or update the user access list as described above will result in the department suspending Morrison County's access to not public Minnesota sales and use tax information until such training is completed.

**Inspection of records and audit information**

The department will allow Morrison County to inspect and audit all data, records, and other information relating to its local sales or use tax, the cost of collecting the tax, and the performance by the department under this agreement. Morrison County will submit any requests to inspect the sales or use tax data to the department in writing, as prescribed by the department.

**Reimbursement of costs**

The department will review its own direct and indirect costs for administering, collecting, and enforcing local taxes as needed and adjust costs accordingly. If changes are required, the department will notify Morrison County of the estimated cost for administering, collecting, and auditing the local taxes at least 180 days prior to when the change will be implemented.

For each month of collection related to July through December 2023, the following calculation of reimbursement for administrative costs will continue to apply.

All local jurisdictions share in the cost of local tax administration. The calculations are based on the share of total revenues and total tax lines reported on Minnesota sales and use tax returns for each local area. The department weights each jurisdiction's percentage of revenue by one third and their percentage of tax lines by two thirds to compute their monthly percentage of total administrative costs.

**Example:**

Assume monthly totals for all Local Sales Taxes:

Total Tax revenues	\$20,000,000.00
Total Tax lines on returns	90,000.00
Total Administrative costs	\$200,000.00

If Local Tax A has revenues of \$1,600,000.00 (8% of the total) and 9,000 tax lines (10% of the total) their share of monthly expenses would be 9.34% or \$18,680.00, which represents approximately 1.17% of their monthly revenues. The following is how the 9.34% was calculated:

$$\begin{aligned} 8\% \times 1/3 &= 2.67\% \\ 10\% \times 2/3 &= \underline{6.67\%} \\ &= 9.34\% \end{aligned}$$

For each month of collection beginning January 1, 2024, the following calculation of reimbursement for administrative costs will apply.

Minnesota Statutes, section 297A.99, subdivision 11 states the Department shall deduct the direct and indirect costs to administer local taxes. Morrison County will pay a flat rate of 1.35% of sales taxes collected to cover the administration, collection, and auditing of local sales taxes.

Any changes required to balance costs and fees will be communicated according to the notification schedule noted above. Any shortfalls or reserves will be managed across years to the extent possible.

### **Termination of a local tax**

The department will provide a report to Morrison County after the last month that the tax is in effect. The report will indicate the total amount of Morrison County taxes, corresponding adjustments made, prior month corrections, and administrative fees retained. In addition, when a tax ends, the department will work with Morrison County to determine a reserve amount the department will retain which will be used as a fund to make adjustments or refunds. Please see the Responsibilities section below for more details. The portion of this fund not used for refunds or adjustments will be transmitted to Morrison County at the close of the period of limitations. The account remains open for a period equal to the statute of limitations provided in Minnesota Statutes, section 289A.40, for sales and use tax returns. The account will be reconciled and Morrison County will be notified of the final settlement.

### **Responsibilities**

When the boundary limits for Morrison County change, it is the responsibility of Morrison County to notify and provide the department with the updated boundary information. The department will only update the rate calculator and ZIP Code guide upon receiving this information. Minnesota Statute requires that the department notify vendors of their tax obligations when boundaries change. Vendors not notified will be relieved of liability until notification occurs. The department will not engage in compliance activities for vendors in the new boundary area who have not been formally notified of the change.

If Morrison County updates or amends the county resolution relating to the Morrison County tax covered by this agreement, Morrison County must provide a draft of the changes to the department for review before it is made final. The department will review the changes to ensure compliance with governing statutes. Morrison County will then provide the department with a signed copy of the revised or amended resolution.

Morrison County must provide the department with current contact information annually and advise when any changes occur. This includes, but is not limited to, the contact person, phone number, address, and email.

Morrison County will notify the department prior to the 90-day notification requirement for when the tax will end. The department will work with Morrison County to project an estimated amount to retain for the reserve fund. This amount retained will allow for adjustments and refunds as mentioned in the "Termination of local tax" section. In the event the Department does not retain enough revenues to cover any adjustments once the tax ends, a bill will be sent for the outstanding amount. See Minnesota Statutes, section 297A.99, subdivision 9.

### **Effective date**

This agreement is effective the day following imposition of the tax and supersedes any previous agreement.

**Modifications**

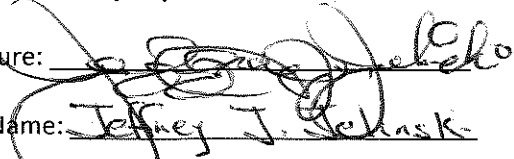
Any portion of this agreement may be modified. Modifications must be in writing and signed by the Commissioner of Revenue and an authorized representative of Morrison County.


**Minnesota Department of Revenue**

Signature: \_\_\_\_\_  
Paul Marquart  
Commissioner of Revenue

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

**Morrison County Representative**

Signature:   
Print Name: Jeffrey J. Jehaski  
Print Title: Board Chair  
Date: 6-20-2023

Signature:   
Print Name: MATTHEW R. LE BLANC  
Print Title: ADMINISTRATOR  
Date: 6/20/23

## Acknowledgment


We are representatives of Morrison County. Morrison County is a member of the LOGIS Group Insurance Program.

Pursuant to Section A (I)(a) of the LOGIS Group Insurance Procedures, members of the LOGIS Group Insurance Program must commit to the LOGIS Group Insurance Program for a duration which coincides with the carrier offer/contract. LOGIS' 2025-2026 contract with HealthPartners (the insurance carrier) requires that all of the members of the LOGIS Group Insurance Program must remain in the Program for the duration of the 2025-2026. This Acknowledgment evidences Morrison County's commitment to remaining in the LOGIS Group Insurance Program for the duration of 2025-2026.

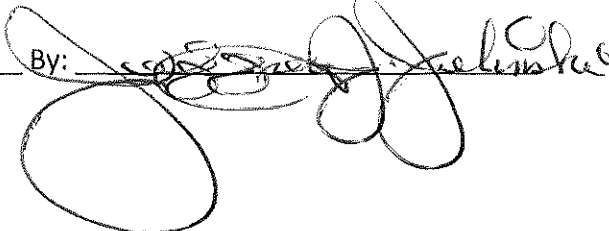
Morrison County acknowledges that pursuant to Section (A)(I)(c) of the LOGIS Group Insurance Procedures that if it leaves the LOGIS Group Insurance Program before the end of carrier contract on December 31, 2026, it will be considered by LOGIS to be a defaulting member and will be subject to financial penalties that are set forth in Section (A)(4)(a) of the LOGIS Group Insurance Policies and Procedures. Morrison County hereby acknowledges that these Procedures are applicable to it and will be utilized by LOGIS in the event that Morrison County leaves the LOGIS Group Insurance Program during the timeframe stated in this Acknowledgment.

We represent that we are authorized to execute this Acknowledgment on behalf of Morrison County.

Morrison County

Date: 6/20/23 By: 

Its: County Commissioner

Date: 6-20-2023 By: 

Its: Administrator