

Morton County Commission Meeting Agenda

May 26, 2015

Commission Room, Morton County Courthouse

210 2nd Ave NW, Mandan ND

5:30 PM

Call to order

Roll Call

Approval of Agenda

Approval of minutes of previous meetings

Approve monthly bills and payroll – Commissioner Boehm

1. Linda Morris/Tax Director

- Abatements for the boards consideration

2. Jackie Buckley/County Extension Agent

- Payment on County Loan

3. Mike Aubol/County Engineer

- Authorization for re-grading/paving of 1.5 miles of County Rd 139A

4. Executive Session to discuss Legal Strategy, Cendak - Ft Rice (Lot E Pt of SW ¼ of NW ¼ of Section 11 Twp 135 Rng 79)

5. Dawn Rhone/ County Auditor

- Local Sales Tax Contract – State Tax Commissioner

*ISSUES MAY BE ADDED OR DELETED BY MEETING DAY.

Please note: These are unofficial minutes and are subject to change. They will be approved and become official at the next regularly scheduled meeting.

MORTON COUNTY COMMISSION REGULAR MEETING
May 14, 2015

The Morton County Commission Regular Meeting was called to order on May 14, 2015 at 5:30 PM by Chairman Strinden at the Morton County Courthouse, 210 Second Avenue NW, Mandan, North Dakota. Others present were Commissioners Zachmeier, Boehm, Leingang, Schulz and Auditor Rhone, States Attorney Kopyy and Assistant States Attorney Grosinger.

Boehm moved and Leingang seconded to approve the agenda. All voting aye, motion carried.

Schulz moved and Boehm seconded to approve the minutes of the April 28 and May 4, 2015 meetings. All voting aye, motion carried.

Boehm moved and Schulz seconded to approve bills. All voting aye, motion carried.

Boehm moved and Leingang seconded to approve abatement #4745. All voting aye, motion carried.

Boehm moved and Schulz seconded to approve out of state travel for Veterans' Service Officer Otto to attend the National Association of Veterans' Service Officers conference in Appleton, Wisconsin on May 28 – June 6 along with reimbursement for use of his personal vehicle for one-half of the total mileage to Appleton. All voting aye, motion carried.

Boehm moved and Leingang seconded to accept the DES grant for courthouse security upon notification of award and to also to install a temporary electrical source to use until funds are available from this grant to install the power in the floor of the foyer. All voting aye, motion carried.

Boehm moved and Schulz seconded to accept the resignation of Joel Johnson from the Morton County Housing Authority and to advertise for applicants to fill this vacancy. All voting aye, motion carried.

The total of all county funds expended from April 29, 2015 through May 14, 2015, equals \$1,216,685.56. A detailed list of funds expended by check is available for public inspection anytime during regular business hours at the Morton County Auditor's Office.

Leingang moved and Boehm seconded to adjourn at 5:58 PM. All voting aye, motion carried.

Bruce Strinden, Chairman, Morton County Commission _____

Dawn R Rhone, County Auditor _____

DATE: 5/22/15

TO: MORTON COUNTY COMMISSIONERS

FROM: LINDA MORRIS, MORTON COUNTY TAX DIRECTOR

RE: MAY 26, 2015 ABATEMENTS

TAX YEAR	ABATEMENT NUMBER	TYPE OF ABATEMENT	PARCEL NUMBER	ORIGINAL VALUE	OWNER	NEW VALUE	PROPERTY ADDRESS	ABATED VALUE	REASON FOR ABATEMENT
2014	4746	HOMESTEAD CREDIT	21-0042000	\$79,600	MILLER	\$79,600	1652 TIMBERHAVEN	\$0	HOMESTEAD CREDIT

Authorization for re-grading/ paving of 1.5 miles of County Rd 139A.

Request is to include additional 1.5 miles of re-grading/paving of County 139A to the city limits of Mandan. This section lies on the north side of I-94 between the city limits and ND Highway 25 and west end of this has already been approved for paving at a prior meeting. This addition assures the NDDOT that Morton County will complete the segment in its entirety to the City Limits of Mandan. All expenses will be paid for by Senate Bill 2103 funding.



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER

Ryan Rauschenberger, Commissioner

May 12, 2015

Ref: L1434993920

MS. DAWN RHONE
MORTON COUNTY AUDITOR
210 2ND AVE NW
MANDAN ND 58554-3124

Dear Ms. Rhone:

Enclosed are two copies of a contract authorizing the Office of State Tax Commissioner to administer Morton County's local sales, use and gross receipts taxes for the 2015 - 2017 biennium.

The administration fee for this contract will be the lesser of \$35 per permit per year, or 3 percent of the tax collected. Based on the current number of retail businesses with sales, use and gross receipts tax permits for Morton County and the past two years history of sales and purchases, the administration fee for Morton County is listed in the enclosed contract. The administration fee will be withheld from the monthly tax collections received in this office.

The financial needs facing North Dakota counties continue to change each year and so do the challenges of finding revenue sources to fund these areas. It is important for your county to ensure that all possible county tax collections are received. One way is to provide this office with timely notice of all property annexations. Once notification is received, we notify the businesses affected by the annexation of their local tax collection responsibility. The attached contract requires at least a ninety day notice when property has been annexed into the incorporated boundary of a county.

Please sign the enclosed contracts and return one signed copy to the Office of State Tax Commissioner by June 11, 2015. If you have any questions about the contract or administration of your county's sales, use and gross receipts tax, please contact Susan Rood in our Sales and Special Taxes Division at (701) 328-3389.

I appreciate the strong working relationship we have developed with North Dakota's cities and counties. If our office can be of assistance to you in any way, please let us know.

Sincerely,

A handwritten signature in blue ink that reads "Ryan Rauschenberger".

Ryan Rauschenberger
Tax Commissioner

Enc.



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER

Ryan Rauschenberger, Commissioner

Ref: L1434993920

ID: 45-6002226

(063)



Contract For Collection of county Sales, Use and Gross Receipts Taxes

This contract is entered into by the Tax Commissioner of the State of North Dakota and the governing body of Morton County, North Dakota through Morton County Auditor, under the provisions of North Dakota Century Code § 57-01-02.1.

This contract provides for services to be furnished, as follows:

1. The Office of State Tax Commissioner (Tax Commissioner) hereby assumes the responsibility of administering Ordinance 2014-1 of the Morton County Municipal Code of Ordinances (Ordinance). The administration by the Tax Commissioner must be carried out in accordance with the relevant provisions of North Dakota Century Code Chapter 57-39.2, including reporting and paying requirements, correction of errors, payment of refunds, and application of penalty and interest.
2. The Tax Commissioner, by letter and personal contact, will inform the appropriate permit holders of their collection and remission responsibilities imposed by the Ordinance.
3. The Tax Commissioner shall design tax reporting forms which will be made available to the appropriate permit holders prior to the filing due dates.
4. The Tax Commissioner shall make available the proper rate chart(s) to the appropriate permit holders for use in computation of the state and county taxes.
5. The Tax Commissioner shall collect the tax imposed by the Ordinance on a monthly, quarterly or other periodic basis deemed necessary by the Tax Commissioner.
6. The Tax Commissioner assumes the responsibility for collection of any civil penalties due or criminal prosecution required under the Ordinance to the extent not in conflict with state law.
7. The Tax Commissioner shall certify on a monthly basis to the North Dakota State Treasurer the amount of tax payable to Morton County.
8. The Tax Commissioner shall refund to purchasers the difference between the amount of sales, use, or gross receipts tax paid and the amount that would have been due by application of a cap or threshold provided by the county's ordinance or home rule charter. The refund shall exclude any refund or credit provided by the retailer at the time of purchase.
9. At the Tax Commissioner's discretion, the Tax Commissioner shall audit the appropriate permit holders.

Morton County has the following responsibilities under this contract:

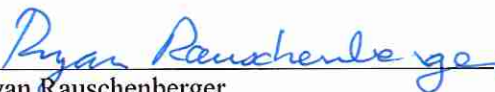
1. The county's Ordinance shall conform in all respects with regard to the taxable or exempt status of sales under chapters 57-39.2, 57-39.4, 57-39.5, 57-39.6, and 57-40.2.
2. The county's Ordinance shall provide for only one local tax rate; therefore, all sales, use, and gross receipts taxes will be imposed at the same rate.
3. Tax rate changes shall be effective on the first day of a calendar quarter and after ninety days notice which must be provided to the Tax Commissioner after final approval of the tax ordinance.
4. Morton County shall provide the Tax Commissioner information about all boundary changes, which shall include all business addresses and zip codes within the changed area. For purposes of local sales, use and gross receipts taxes, boundary changes shall be effective on the first day of a calendar quarter and after ninety days notice which must be provided to the Tax Commissioner after final approval of the boundary change.
5. Morton County shall provide notice to the Tax Commissioner on the continuation or termination of the local tax at least ninety days prior to the date the tax imposed by the ordinance is continued or terminated.

In consideration for the above-enumerated services for the period July 1, 2015 through June 30, 2017, the Tax Commissioner shall retain \$2,595.00 per month of the tax collected under the Ordinance.

This agreement, which supersedes any prior written or oral agreements between the parties, is effective upon the signature by the Morton County Auditor, acting on behalf of the Morton County, and the Tax Commissioner for the State of North Dakota, and shall be effective July 1, 2015 through June 30, 2017.

This agreement shall be subject to renegotiation for the purpose of renewal July 01, 2017.

Dated the 12nd day of May 2015, at Bismarck, North Dakota.



Ryan Rauschenberger
Tax Commissioner

Dated the _____ day of _____ 2015 at _____, North Dakota.

Dawn Rhone
Morton County Auditor
E-Mail: _____