

**Carlton County
Board of Commissioners**

*****Public Hearing Regarding Projects for Transportation Local
Option Sales and Use Tax (LOST) and Vehicle Excise Tax.*****

Tuesday, May 2, 2023

4:45 p.m.

Carlton County Transportation Building
1630 County Road 61, Carlton

A. Administrative

1. Roll Call
2. Presentation of proposed projects for the Transportation half percent (.5%) Local Option Sales and Use Tax and \$20 Vehicle Excise Tax both implemented 4/1/2015.
3. Public comment (Please rise and state your name and address. Sign in at the front)
4. Acknowledgment of written comments
5. Adjourn to Committee of the Whole Meeting

Started 4/1/2015

.5% Local Option Sales & Use Tax

\$20 Vehicle Excise -Auto Dealers

(NOT wheelage tax that shows on License Tabs)

NET RECEIPTS AFTER MN DOR FEES (LOST & VEHICLE EXCISE TAX)

		2015	incr/decr past year	
	941,240.62			
	1,661,929.55	2016	720,688.93	Received in the Year
	1,991,939.69	2017	330,010.14	
	1,828,878.35	2018	-163,061.34	
	1,925,676.08	2019	96,797.73	
	2,046,182.42	2020	120,506.34	
	3,248,454.43	2021	1,202,272.01	
	2,551,329.78	2022	-697,124.65	
	819,634.32	2023	-1,731,695.46	Partial Yr
	16,195,630.92	Total		

<https://www.revenue.state.mn.us/book/export/html/18421>

Vehicle Excise Tax

A \$20 vehicle excise tax applies to sales of motor vehicles in applicable cities or counties. Any person in the retail business of selling new or used motor vehicles must collect and remit the \$20 vehicle excise tax. The vehicle excise tax is reported on your Sales and Use Tax return. For more information, see the [Motor Vehicle Industry Guide](#).

We administer a \$20 vehicle excise tax in these areas:

City or County	Effective Date
Anoka County	10/1/2017
Beltrami County	4/1/2014
Carlton County	4/1/2015
Carver County	10/1/2017
Dakota County	10/1/2017
Goodhue County	1/1/2019
Hennepin County	10/1/2017
Kandiyohi County	4/1/2018
Otter Tail County	1/1/2016
Ramsey County	10/1/2017
Rogers	10/1/2019
St. Louis County	4/1/2015
Sauk Centre	1/1/2020
Scott County	10/1/2015
Transit Improvement Area	7/1/2008 - 9/30/2017
Washington County	10/1/2017
Willmar	10/1/2019

Note: There are some cities or counties that have a \$20 Vehicle Excise Tax that we do not administer. For more information, contact the local government.

WHEREAS, the 2008 Minnesota State Legislature authorized a local option sales tax for transportation (Chapter 152), and the 2013 Minnesota State Legislature authorized counties to adopt the local option sales tax for transportation by resolution after holding a public hearing (Chapter 117, Article 3, Section 25, now incorporated into Minn. Stat. § 297A.993, Subd. 1); and

WHEREAS, the 2008 Minnesota State Legislature also authorized a \$20 per motor vehicle excise tax for vehicles purchased or acquired from any person engaged in the business of selling motor vehicles at retail (Chapter 152), and the 2013 Minnesota State Legislature authorized counties to adopt the \$20 per motor vehicle excise tax by resolution after holding a public hearing (Chapter 117, Article 3, Section 25, now incorporated into Minn. Stat. § 297A.993, Subd. 1); and

WHEREAS, Chapter 117, Article 3, Section 26, Subd. 2 of the 2013 Session Laws (now incorporated into Minn. Stat. § 297A.993, Subd. 2) further requires that the proceeds of the tax be dedicated exclusively to payment of the capital cost of a specific transportation project or improvement designated by the County Board, and that the tax must terminate when revenues raised are sufficient to finance the project or improvement, and

WHEREAS, the Carlton County Board desires to implement the local option sales tax for transportation and have the State Department of Revenue collect the same; and

WHEREAS, the proceeds of such a tax must be spent on projects identified at the May 2, 2023 Public Hearing and attached as part of this resolution dated May 9, 2023 (See Exhibit A), and

WHEREAS, any additional projects to be considered for the county sales tax must be presented at a public meeting and included in a resolution passed by the Carlton County Board of Commissioners;

NOW, THEREFORE, BE IT RESOLVED, that the Carlton County Board of Commissioners authorizes and implements a 0.5% sales tax as provided for in Minnesota Statutes beginning April 1, 2015 and continued on May 9, 2023, for the purpose of funding transportation improvements as identified in the attached list of Carlton County Highway Sales Tax Projects;

BE IT FURTHER RESOLVED, that the Carlton County Board of Commissioners authorizes an excise tax of \$20 per motor vehicle as provided for in Minnesota Statutes beginning April 1, 2015 and continued May 9, 2023, to fund transportation improvements as identified in the attached list of Carlton County Highway Sales Tax Projects;

BE IT FURTHER RESOLVED, that the provisions of Minn. Stat. § 297A.99, Subdivisions 4, and 6 through 12, shall govern the imposition, administration, collection and enforcement of the tax;

BE IT FURTHER RESOLVED, that the Carlton County Board of Commissioners hereby directs the County Auditor to certify the continuation and collection of the 0.5% sales tax and excise tax to the Minnesota Department of Revenue on behalf of the County.

CARLTON COUNTY LOCAL OPTION SALES TAX PROJECTS

Road	Location	Type of Improvement	Length (mile)	Project Estimate	
COUNTY ROAD PROJECTS					
CR 102	CSAH 4 South	FDR/Bit Surface	0.95	\$500,000	
CR 103	CSAH 6 to CSAH 4	FDR/Bit Surface	4.13	\$1,300,000	
CR 104	CSAH 6 to CASH 4	Reconstruction	5.50	\$700,000	
CR 107	TH 210 to CSAH 26	Reconstruction/Bit Surface	3.00	\$1,000,000	
CR108	TH 210 to CR 107	Reconstruction	1.50	\$750,000	
CR 109	0.66 miles W of TWP 354	FDR/Bit Surface	0.66	\$500,000	
CR 110	TH 210 East	FDR/Bit Surface	3.50	\$2,500,000	
CR 112	CSAH 1 to CSAH 3	Reconstruction	2.00	\$400,000	
CR 113	CSAH 7 to North County Line	Reconstruction/Bit Surface	3.00	\$2,200,000	Brookston
CR 114	CSAH 9 to CSAH 14	Reconstruction/Bit Surface	7.00	\$3,500,000	Lund
CR 116	CR 117 to CR 119	Reconstruction/Bit Surface	5.00	\$2,500,000	Stark
CR 117	CSAH 2 to North County Line	FDR/Bit Surface	2.00	\$1,200,000	Freeman
CR 118	CSAH 2 to North County Line	Reconstruction/Bit Surface	2.00	\$1,200,000	Provost
CR 120	CR 123 to TH 210	FDR/Bit Surface/Culvert	3.99	\$200,000	
CR 121	TH 210 South	FDR/Bit Surface	1.00	\$500,000	Kalli
CR 122	Cromwell	Reconstruction	1.00	\$200,000	
CR 123	CR 120 to TH 73	Reconstruction	1.00	\$1,000,000	
CR 123	TWP 101 to TH 73	FDR/Bit Surface	2.00	\$1,000,000	
CR 124	TH 73 to North County Line	Reconstruction	1.50	\$500,000	Prairie Lake
CR 125	TH 73 East	Reconstruction	2.50	\$750,000	
CR 128	TH 210 South	FDR/Bit Surface	1.30	\$500,000	Tamarack Lake
CR 129	TH 73 to CSAH 22	Reconstruction	4.00	\$500,000	
CR 135	CSAH 6 to CSAH 12	Reconstruction	6.00	\$800,000	
CR 137	I35 East to CSAH 13	Reconstruction/Bit Surface	2.75	\$1,500,000	
CR 138	CSAH 8 to CSAH 61	Reconstruction/Bit Surface	2.50	\$2,000,000	
CR 139	TWP 140 to CSAH 4	FDR/Bit Surface	2.50	\$2,500,000	Benson
CR 141	Old 61	FDR/Bit Surface	0.64	\$500,000	
CR 142	CSAH 4 North	Reconstruction	0.50	\$500,000	
CR 144	CSAH 61 to Boundry Road	FDR/Bit Surface	0.64	\$500,000	
CR 151	TH 210 to Palkie Road	Reconstruction/Bit Surface	1.25	\$1,000,000	
CR 152	CSAH 61 to CSAH 2	Reconstruction/Bit Surface	2.00	\$1,500,000	Himango
CR 156	East of TH 73	Reconstruction	6.00	\$1,200,000	

Road	Location	Type of Improvement	Length (mile)	Project Estimate	
STATE AID ROAD PROJECTS					
CSAH 1	TH 210 to TH 23	Reconstruction/Bit Surface	10.00	\$5,000,000	
CSAH 2	TH 33 to East County Line	Reconstruction/Bit Surface	8.00	\$4,000,000	
CSAH 3	I35 Overpasss to Cloquet Avenue	Preservation	3.25	\$500,000	
CSAH 3	CSAH 26 to I35 Overpass	Reconstruction/Bit Surface	1.00	\$1,000,000	
CSAH 3	CSAH 6 to CSAH 1	FDR/Bit Surface	8.25	\$4,000,000	
CSAH 4	CSAH 3 to State Line	Reconstruction/Bit Surface	6.00	\$2,500,000	
CSAH 4	CSAH 5 to CSAH 3	FDR/Bit Surface	5.00	\$2,500,000	Brevator

CSAH 5	CSAH 7 to North County Line	FDR/Bit Surface	3.50	\$2,500,000
CSAH 5	CSAH 61 to TH 210	FDR/Bit Surface	3.00	\$2,000,000
CSAH 6	CSAH 5 to CSAH 3	Reconstruction/Bit Surface	6.00	\$2,500,000
CSAH 6	CSAH 61 to CSAH 73	Reconstruction/Bit Surface	9.00	\$4,500,000
CSAH 6	CSAH 61 to CSAH 5	Reconstruction/Bit Surface	8.50	\$4,000,000
CSAH 6	CR 135 to West County Line	Reconstruction	2.50	\$400,000
CSAH 8	I35 Overpass to East County Line	Reconstruction/Bit Surface	20.00	\$10,000,000
CSAH 10	TH 73 to Pine County	Reconstruction/Bit Surface	10.00	\$5,000,000
CSAH 12	CSAH 27 to CSAH 27	Reconstruction/Bit Surface	12.00	\$6,000,000
CSAH 13	CSAH 8 to I35 Overpass	FDR/Bit Surface	3.20	\$1,500,000
CSAH 13	TWP 16 to CSAH 8	Reconstruction/Bit Surface	1.20	\$800,000
CSAH 14	CSAH 5 to CSAH 7	FDR/Bit Surface	2.00	\$1,500,000
CSAH 16	TH 33 to CSAH 45	Preservation	2.25	\$300,000
CSAH 18	CSAH 1 to TH 23	Reconstruction/Bit Surface	3.25	\$1,500,000
CSAH 20	CSAH 23 to West County Line	Bit Surface	4.50	\$1,000,000
CSAH 21	TH 210 South	Bit Surface	2.35	\$600,000
CSAH 23	TH 210 to CR 126	Bit Surface	4.00	\$1,000,000
CSAH 24	TH 210 to CSAH 26	FDR/Bit Surface	1.00	\$500,000
CSAH 25	TH 210 to CSAH 7	Reconstruction/Bit Surface	4.50	\$2,500,000
CSAH 26	CSAH 5 to CSAH 3	FDR/Bit Surface	4.25	\$2,000,000
CSAH 35	CSAH 6 to CSAH 4	Reconstruction, Bitsurface	6.50	\$3,000,000
CSAH 54	Scanlon	Reconstruction/Bit Surface	0.63	\$2,000,000
CSAH 55	CSAH 16 to Prospect Ave	Reconstruction/Bit Surface	0.50	\$2,000,000
CSAH 61	CSAH 45 to East County Line	Reconstruction/Bit Surface	6.00	\$15,000,000

Airport Road

Swede Lake

Halverson

Mission

Moorhead

Road	Location	Type of Improvement	Length (mile)	Project Estimate
BRIDGE PROJECTS				
CR 127	Tamarack River	Bridge Replacement		\$300,000
CR 135	Silver Creek	Bridge Replacement		\$300,000
CR 135	Tributary Silver Creek	Bridge Replacement		\$1,000,000
CR 138	Moose Horn River	Bridge Replacement		\$1,500,000
CR 157	Moose Horn River	Bridge Replacement		\$1,000,000
CSAH 1	Canal Bridge	Bridge Replacement		\$400,000
CSAH 4	Clear Creek	Bridge Replacement		\$800,000
CSAH 4	Kettle River	Bridge Replacement		\$1,000,000
CSAH 6	Barnum	Bridge Replacement		\$1,500,000
CSAH 6	Elim Church	Bridge Replacement		\$2,800,000
CSAH 6	Hunter's Creek	Bridge Replacement		\$400,000
CSAH 6	Blackhoof Creek	Bridge Replacement		\$10,000,000
CSAH 8	Silver Creek	Bridge Replacement		\$800,000
CSAH 13	Portage River	Bridge Replacement		\$1,000,000
CSAH 61	Olsonville	Bridge Replacement		\$650,000
CSAH 61	3077	Bridge Replacement		\$800,000
CSAH 61	3039	Bridge Replacement		\$800,000
CSAH 61	Mission Creek	Bridge Replacement		\$800,000

TRANSPORTATION FACILITY PROJECTS				
Barnum	Transporation Building	Transportation Facility		\$11,000,000

Carlton County, Minnesota
Carlton County Transportation Department Capital Improvement Plan
 2023 thru 2027

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
2023				
New Barnum Maintenance Facility	Buildings	<i>Barnum Shop</i>	2	600,000
CR 113 Grade/drain (Brookston Rd) CR 114-NCL	Construction	009-113-002	2	1,135,500
CR 114 Grade (Lund Rd) CSAH 9-CR 113	Construction	009-114-007	2	300,000
CR 121 FDR/Bit (Kalli Rd) TH 210-south	Construction	009-121-005	3	283,709
CR 128 FDR/Bit (Tamarack Lake Rd) TH 210-S	Construction	009-128-005	2	346,130
Kingsley Road Bituminous Surfacing	Construction	009-592-002	2	293,812
Lakeview Bridge 1038	Construction	009-599-030	2	572,756
CSAH 4 Culvert 09J44- Clear Creek	Construction	009-604-042	2	719,396
Bridge 09503 (Barnum) and Approaches	Construction	009-606-037	2	1,460,496
CSAH 13 Cub Lake Control Culvert	Construction	009-613-012	2	450,652
CSAH 20 Mill/Overlay CSAH 23 to WCL	Construction	009-620-010	2	1,001,339
CSAH 21 Bit Surface (Swede Lake Rd) TH 210-south	Construction	009-621-004	2	576,271
CSAH 23 Mill/Overlay (Center) TH210 -CR 126	Construction	009-623-009	2	1,084,789
Total for 2023				8,824,850
2024				
New Barnum Maintenance Facility	Buildings	<i>Barnum Shop</i>	2	600,000
Bridge 09538 - Elim Creek	Construction	009-606-038	2	2,782,648
CSAH 6 Culvert - Hunters Creek	Construction	009-606-039	2	355,438
CSAH 13 Bridge - 89981	Construction	009-613-014	2	1,052,105
CSAH 16 Seal Coat	Construction	009-616-005	1	300,000
CSAH 55 Bit/Inlets/walk (22nd St) CSAH 16-Prospect TH 210 & CSAH 61 RCUT	Construction	009-655-004	3	2,000,000
	Construction	009-661-030	3	750,000
Total for 2024				7,840,191
2025				
New Barnum Maintenance Facility	Buildings	<i>Barnum Shop</i>	2	600,000
CR 113 Surface (Brookston Rd) CSAH 7-NCL	Construction	009-113-003	1	1,000,000
CR 152 FDR/Bit Surface (Himango Rd) CSAH 61-2	Construction	009-152-X04	3	1,500,000
CR 135 Bridge Replacement	Construction	009-598-019	2	1,000,000
CSAH 25 (Mission Rd) TH 210-Magney Dr	Construction	009-625-X03	2	2,000,000
Total for 2025				6,100,000
2026				
New Barnum Maintenance Facility	Buildings	<i>Barnum Shop</i>	2	600,000
CR 103 Mill, FDR, Bit Surface CSAH 6-CSAH 4	Construction	009-103-009	2	1,258,125
CSAH 3 Mill/Overlay CSAH 26- I35	Construction	009-603-X52	2	1,000,000
CSAH 5 Subgrade/Mill/Bit (Brevator) CR 114 - NCL	Construction	009-605-X40	2	1,000,000
CSAH 6 Core cut subgrade/Mill & Overlay CSAH 5-3	Construction	009-606-X38	3	1,120,000
CSAH 24 Mill/Overlay (Halverson) TH210-CSAH26	Construction	009-624-X04	2	500,000
CSAH 26 FDR/Mill/Overlay (Moorhead Rd) 5-I35	Construction	009-626-004	2	1,500,000
CSAH 26 Mill/Overlay (Moorhead) I35 - CSAH 3	Construction	009-626-X08	2	500,000
CSAH 61 4-Lane	Construction	009-661-X33	2	2,000,000

Project Name	Department	Project #	Priority	Project Cost
Total for 2026				9,478,125
2027				
New Barnum Maintenance Facility	Buildings	<i>Barnum Shop</i>	2	600,000
CSAH 1 FDR/Overlay Wrenshall to Seboe	Construction	<i>009-601-XXX</i>	2	2,000,000
CSAH 4 FDR/Overlay TH23 - State Line	Construction	<i>009-604-XXX</i>	2	2,000,000
CSAH 61 - 4-Lane, Bituminous Rehabilitation	Construction	<i>009-661-X32</i>	3	6,500,000
Total for 2027				11,100,000
GRAND TOTAL				43,343,166

**TRANSIT LOCAL OPTION SALES TAX PROJECTS
2015-2022 41 Projects**

Project #	Description
CP 002-019-001	Barnum Maintenance Facility
CP 009-105-002	CR 105 from CSAH 5 to 160 Ft E, Bituminous Overlay
CP 009-107-004	CR 107 from CSAH 3 to Dead End E, Bituminous Surfacing
CP 009-107-006	CR 107 between CSAH 3 and Railroad Tracks, Mill and Overlay and Aggregate Shoulders
CP 009-107-007	CR 107 between TH 210 and CSAH 3, Seal Coat, Fog Seal and Pavement Markings
CP 009-113-002	CR 113 from CR 114 to North County Line, Grading
CP 009-114-007	CR 114 from CSAH 9 to CR 113, Grade and Revert Bituminous Surface to Stabilized Gravel
CP 009-114-008	CR 114 between CR 113 and Reservation Road, FDR, Drainage Structure, Bituminous Surface, Aggregate Shoulders and Ground-In Epoxy Pavement Markings
CP 009-114-009	CR 114 between CSAH 115 and CSAH 7, Bituminous Seal Coat, Scrub Seal, Fog Seal, Temporary Pavement Markings and Permanent Pavement Markings
CP 009-114-010	CR 114 between CSAH 7 and 790 Ft S of Lockling Rd, Crack Repair, Bituminous Seal Coat, Fog Seal and Pavement Markings
CP 009-115-004	CR 115 from CR 114 to CSAH 7, Bituminous Surfacing and Pavement Markings
CP 009-116-009	CR 116 between CR 119 and CSAH 1, Bituminous Surfacing, Aggregate Shouldering and Pavement Markings
CP 009-116-010	CR 116 between CR 117 and TH 33, Bituminous Seal Coat, Fog Seal and Pavement Markings
CP 009-117-004	CR 117 between CR 116 and the North County Line, Full Depth Reclamation, Bituminous Surfacing, Aggregate Shouldering and Pavement Markings
CP 009-119-005	CR 119 between CSAH 2 and CR 116, Full Depth Reclamation, Bituminous Surfacing, Aggregate Shouldering and Pavement Markings
CP 009-120-009	CR 120 between CSAH 5 and TH 210, Bituminous Seal Coat, Fog Seal and Pavement Markings
CP 009-121-005	CR 121 between 763' S of Twp 193 and TH 210, Full Depth Reclamation, Bituminous Surfacing, Aggregate Surfacing and Pavement Markings
CP 009-122-000	CR 122, 1.0 Miles of Grading
CP 009-123-007	CR 123 From .12 Miles NE of Jarvi Rd to .15 Miles NE, Slope Stabilization, Realignment, Grading and Bituminous Base
CP 009-123-008	CR 123 between Approx. 1,000 Ft S of Twp 101 and TH 73, Mill Bituminous Surface, Bituminous Surfacing and Pavement Markings
CP 009-128-005	CR 128 between Tabako Rd and TH 210, Full Depth Reclamation, Bituminous Surfacing, Aggregate Surfacing and Pavement Markings
CP 009-134-004	CR 134 between Approx. 700' N of Twp 13 and TH 27/73, Full Depth Reclamation, Bituminous Surfacing, Aggregate Surfacing and Pavement Markings

Project #	Description
CP 009-138-007	CR 138 from CSAH 8 to CSAH 61, Bituminous Overlay
CP 009-149-002	CR 149 from CSAH 20 to CR 127, Bituminous Overlay and Aggregate Shoulders
CP 009-151-003	CR 151 from TH 210 to E Palkie Road, Upgrade Minor Grading and Ditching
CP 009-151-004	CR 151 from E Palkie to CSAH 61, Bituminous Milling and Paving, Reclamation, Grading, Signing and Pavement Markings
CP 009-156-003	CR 156 from CSAH 6 to TH 73, Aggregate Surface, and Culvert
CP 009-157-007	CR 157 between CSAH 65 and Miller Road, Mill Bituminous Surface, Bituminous Surfacing, Aggregate Surfacing and Pavement Markings
CP 009-696-002	CR 696 between TH 33 and CSAH 1, Bituminous Milling and Paving, Grading, Drainage Improvements, Signing, and Pavement Markings
CP 009-696-003	CR 696 between TH 33 and CSAH 1, Bituminous Surfacing and Pavement Striping
SAP 009-601-051	CSAH 1, Canosia Rd Bridge
SAP 009-601-055	CSAH 1 in Thompson, Bituminous Milling and Paving, Reclamation, Grading, Signing and Pavement Markings
SAP 009-603-036	CSAH 3 from Prospect Ave to Cloquet Ave, Grading, Bituminous Surfacing, City Utilities, Storm Sewer, Signal Revisions, Concrete Walk, Concrete Trail and ADA Improvements
SAP 009-603-040	CSAH 3 from Tall Pines Lane to I35 Overpass, FDR, Bituminous Surfacing, Aggregate Surfacing and Pavement Markings
SAP 009-604-038	CSAH 4 between 2188 Ft E of Twp 385 and 2525 Ft E of T365, Grading, Structural Concrete, Aggregate Base, Aggregate Surfacing, Bituminous Surfacing and Lane Markings
SAP 009-608-019	CSAH 8 between CR 145 and Twp 364, Bituminous Surfacing, Aggregate Shouldering, and Pavement Markings
SAP 009-621-003	CSAH 21 between 1.8 Miles N of CR 123 and TH 210, Bituminous Mill, Grading and Aggregate Surfacing
SAP 009-627-001	CSAH 27 from CSAH 61 to CSAH 2, Bituminous Milling and Paving, Reclamation, Grading, Signing and Pavement Markings
SAP 009-651-003	CSAH 51 from CSAH 3 to CSAH 1, Bituminous Milling and Paving, Reclamation, Grading, Signing and Pavement Markings
SP 009-070-005	St Louis County Rural Intersection Lighting Project
SP 009-607-026	CSAH 7 from CSAH 4 to CSAH 14, Full Depth Reclamation, Bituminous Surfacing, Aggregate Surfacing and Pavement Markings