

**RESOLUTION #2010-9**  
**REGARDING SALES, USE, AND GROSS RECEIPTS TAX FOR RED**  
**RIVER DIVERSION PROJECT AND OTHER FLOOD CONTROL**  
**MEASURES**

WHEREAS, The Red River and its tributaries regularly exceed the flood stage in Cass County; and

WHEREAS, the frequent flooding on the Red River and its tributaries threatens the life and property of the citizens of Cass County; and

WHEREAS, the County of Cass desires to protect the lives and property of the citizens of Cass from the frequent flooding on the Red River and its tributaries; and

WHEREAS, the Army Corps of Engineers, has studied various options for reducing the amount of damage caused by the frequent flood stages in Cass County; and

WHEREAS, the Metro Flood Study Group, the Cities of Fargo and Moorhead, and the counties of Cass and Clay have adopted a locally preferred option for flood control; and

WHEREAS, the cost of the Red River Diversion will be borne by various entities, including Cass County and the citizens of Cass County; and

WHEREAS, the Cass County Board of Commissioners, under its charter, may on its own motion submit any question to the electorate for a vote of the people and the electorate must approve that action by a majority vote of the electors voting.

NOW, THEREFORE, BE IT RESOLVED, That the Cass County Board of Commissioners hereby elects to proceed with a vote of the electorate at the next regularly scheduled election on whether a retail sales tax should be imposed and subject to limitations as follows:

1. Sales taxed shall be limited to those which are taxed by the State of North Dakota pursuant to Chapters 57-39.2, 57-39.4, 57-39.5, 57-39.6, and 57-40.2 of the North Dakota Century Code.
2. The amount of the tax shall not exceed one half of one percent of the sales, use and gross receipts, which are taxed by the State of North Dakota pursuant to Chapters 57-39.2, 57-39.4, 57-39.5, 57-39.6, and 57-40.2 of the North Dakota Century Code, nor shall the tax exceed twelve dollars and fifty cents on any single purchase of one or more items may obtain a refund of the excess tax payment from the State of North Dakota; provided, that a rate of tax may be imposed and collected on the sale of each taxable item or total purchase and the product must be carried to the third decimal place as set forth in the application of the state sales tax in Section 57-39.2-08.2 of the North Dakota Century Code shall be adjusted to incorporate the additional county tax. The retail sales tax imposed shall be computed and collected in the same manner provided by law for the collection of the state sales tax.

3. The sales, use, and gross receipts tax, which is adopted by this Resolution and is imposed pursuant to the authority granted by the Cass County Home Rule Charter, shall extend for a period of 20 years from and after July 1, 2012, and end on June 30, 2032.
4. The proceeds of the sales tax, which is imposed pursuant to the Cass County Home Rule Charter, shall be solely utilized for the Red River Diversion and other flood control purposes including the payment of special assessments for the Red River Diversion or other flood control measures;

AND, BE IT FURTHER RESOLVED, The Cass County Board of Commissioners hereby certifies a ballot question for consideration by Cass County electors for an election to be held June 8, 2010.

**FLOOD PROTECTION SALES, USE, AND GROSS RECEIPTS TAX PROPOSAL**

Shall Article 9 of the Home Rule Charter of the County of Cass be amended to authorize collection of a one-half of one percent (1/2%) sales, use, and gross receipts tax as outlined in Resolution #2010-9 for a period of up to twenty consecutive years from and after July 1, 2012, to be used for the engineering, land purchase, construction, and maintenance of a Red River Diversion and other flood control measures or the payment of special assessments for a Red River Diversion and other flood control measures as authorized by the Cass County Commission, all as provided in the Notice of Proposed Home rule charter Amendment as published in THE FORUM on the 8<sup>th</sup> day of April 2010.

**SHALL SUCH AMENDMENT BE APPROVED?**

Yes	0
No	0