

SIBLEY COUNTY

Article 800 “Aggregate Removal Tax Ordinance” of the Code of Ordinances of the County of Sibley

ARTICLE 800. AGGREGATE REMOVAL TAX ORDINANCE

SECTION 800.1 PURPOSE

SUBD 800.1.1 An ordinance imposing a production tax on the removal of aggregate from pits, quarries, or deposits location within the County; establishing reporting requirements; providing penalties for failure to comply with the provisions of this ordinance; and providing for distribution of revenues collected under this ordinance, pursuant to Minnesota Laws.

SECTION 800.2 DEFINITIONS

SUBD 800.2.1 The following words and phrases, when used in this ordinance, unless the content clearly indicates otherwise, shall have the meanings given them in this section.

- 800.2.1.1 “County” shall mean the County of Sibley.
- 800.2.1.2 “County Board” shall man the Sibley County Board of Commissioners and their authorized representatives.
- 800.2.1.3 “Aggregate” shall mean non-metallic natural mineral aggregate including, but not limited to, sand, silica sand, gravel, building stone, crushed rock, limestone, and granite. Aggregate shall not include dimension stone and dimension granite.
- 800.2.1.4 “Person” shall mean any individual, firm, partnership, corporation, organization, trustee, association, or other entity.
- 800.2.1.5 “Operator” shall mean any person engaged in the business of removing aggregate from the surface or subsurface of the soil, for the purpose of sale, either directly or indirectly, through the use of the aggregate in a marketable product or service.
- 800.2.1.6 “Extraction Site” shall mean a pit, quarry, or deposit containing aggregate and any contiguous property to the pit, quarry, or deposit which is used by the operator for stockpiling the aggregate.
- 800.2.1.7 “Importer” shall mean any person who buys aggregate material excavated from a county not listed in M.S. 298.75, Subd. 1(f) or another state, and causes the aggregate material to be imported into this County.

SECTION 800.3 IMPOSITION OF TAX

SUBD 800.3.1 A production tax on the removal of aggregate from pits, quarries, or deposits located within this County is hereby imposed. The rate of tax shall be twenty-one and one half (21.5) cents per cubic yard or fifteen (15) cents per ton of aggregate excavated.

SUBD 800.3.2 Any operator who removes aggregate from a pit, quarry, or deposit located within this County shall pay a production tax thereon. The tax shall be imposed when the aggregate is transported from the extraction site, provided however, that when in the case of storage the stockpile is within the State of Minnesota and the highways are not used for transporting the aggregate, the tax shall be imposed when the aggregate is sold.

SUBD 800.3.3 In the event that the aggregate is transported directly from the extraction site to a waterway, railway, or another mode of transportation other than on a highway, road or street, the tax imposed by this section shall be apportioned equally between the county where the aggregate is extracted and the county to which the aggregate is originally transported. If that destination is not located in Minnesota, then the county where the aggregate was extracted shall receive all of the proceeds of the tax.

SUBD 800.3.4 A tax is hereby imposed on every Importer. The rate of tax shall be twenty-one and one half (21.5) cents per cubic yard or fifteen (15) cents per ton of aggregate imported into this County.

SECTION 800.4 REPORTING REQUIREMENTS

SUBD 800.4.1 By the 14th day following the last day of each calendar quarter every operator or importer shall make and file with the County Auditor a correct report under oath, in such form and containing such information as the Auditor shall require relative to the quantity of aggregate removed or imported during the preceding calendar quarter. The report shall be accompanied by a remittance of the amount of tax due. If any of the proceeds of the tax are to be apportioned as provided in SUBD. 800.3.3, the operator shall also include on the report any relevant information concerning the amount of aggregate transported, the tax, and the county of destination. The County Auditor shall notify the County Treasurer of the amount of such tax and the county to which it is due. The County Treasurer shall remit the tax to the appropriate county within 30 days.

SUBD 800.4.2 If any operator fails to make the report required by SUBD. 800.4.1 or files an erroneous report, the County Auditor shall, by the fifth working day after the date the report became due, determine the amount of tax due and notify the operator by registered mail of the amount of tax so determined. An operator may, within 30 days from the date of mailing the notice, file in the office of the County Auditor a written statement of

objections to the amount of taxes determined to be due. The statement of objections shall be deemed to be a petition within the meaning of Minnesota Statutes Chapter 278, and shall be governed by sections 278.02 to 278.13.

SECTION 800.5 VIOLATIONS AND PENALTIES

SUBD 800.5.1 Failure to file the report shall result in a penalty of \$5 for each of the first 30 days, beginning on the 14th day after the date when the County Auditor has sent notice to the operator as provided in SUBD. 800.4.2 during which the report is overdue and no statement of objections has been filed. For each subsequent day during which the report is overdue and no statement of objections has been filed, a penalty of \$10 shall be assessed against the operator who is required to file the report. The penalties imposed by this section shall be collected as part of the tax. If neither the report nor a statement of objection has been filed after more than 60 days have elapsed from the date when the notice was sent, the operator who is required to file the report is guilty of a misdemeanor.

SUBD 800.5.2 It is a misdemeanor for any operator to remove aggregate from a pit, quarry, or deposit unless all taxes due under this ordinance for the previous reporting period have been paid or objections thereto have been filed pursuant to SUBD. 800.4.2.

SECTION 800.6 DISTRIBUTION OF REVENUES

SUBD 800.6.1 All moneys collected as taxes under this ordinance shall be deposited in the County treasury and credited as follows:

- 800.6.1.1 Forty-two and one half (42.5) percent to the county road and bridge fund for expenditure for the maintenance, construction and reconstruction of roads, highways and bridges; for imported aggregate this percentage will be credited as provided in paragraph 800.6.1 above; and
- 800.6.1.2 Forty-two and one half (42.5) percent to the general fund of the township in which the extraction site is located, for expenditure for the maintenance, construction and reconstruction of roads, highways and bridges; and
- 800.6.1.3 Fifteen (15) percent to a special reserve fund which is hereby established, for expenditure for the restoration of abandoned pits, quarries, or deposits located within the County. In the event that there are no abandoned pits, quarries or deposits within the County, this portion of the tax shall be used for any other unmet reclamation need or for conservation or other environmental needs.

SECTION 800.7 SEVERABILITY

SUBD 800.7.1 It is hereby declared to be the intention of the County Board that this ordinance, and every provision thereof, shall be severable in accordance with the following:

800.7.1.1 If any Court of competent jurisdiction shall adjudge any provision of this ordinance to be invalid, such judgment shall not affect any other provisions of this ordinance not specifically included in this judgment.

800.7.1.2 If any Court of competent jurisdiction shall adjudge invalid the application of any provision of this ordinance to a particular pit, quarry, deposit, or operator, such judgment shall no affect the application of said provision to any other pit, quarry, deposit, or operator not specifically included in said judgment.

SECTION 800.8 PROVISIONS ARE CUMULATIVE

SUBD 800.8.1 The provisions of this ordinance are cumulative to all other laws, ordinances, and regulations heretofore passed, or which may be passed hereafter, covering any subject matter in this ordinance.