

**CERTIFICATE OF APPROVAL OF SPECIAL LAW  
BY GOVERNING BODY**

(Pursuant to Minnesota Statutes, 645.02 and 645.021)

**STATE OF MINNESOTA**

County of Otter Tail

**TO THE SECRETARY OF STATE OF MINNESOTA:**

PLEASE TAKE NOTICE, That the undersigned chief clerical officer of the

Scambler Township

DOES HEREBY CERTIFY, that in compliance with the provisions of Laws, 20 06,

Chapter 298.75 requiring approval by a majority\* of the governing body of said local

governmental unit before it becomes effective, the Scambler Township  
(designate governing body)

at a meeting duly held on the 17<sup>th</sup> day of April 20 08, by resolution \_\_\_\_\_

2008-06 did approve said Laws, 20 06, Chapter 298.75  
(if other than resolution, specify)

by a 3 to 0 majority vote\* of all of the members thereof (Ayes 3; Noes 0;

Absent or not voting Ø) and the following additional steps, if any required by statute  
or charter were taken:

A copy of the resolution is hereto annexed and made a part of this certificate by reference.

Signed: Aldie Kelsven

Clerk  
(Official designation of officer)

(This form prescribed by the Attorney General and furnished by the Secretary of State as required in Minnesota Statutes 645.021.)

\*If extraordinary majority is required by the special law, insert fraction or percentage here.

**Please see reverse side for instructions for completing this form.**

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Scambler Township  
Otter Tail County, Minnesota  
**RESOLUTION 2008-06**  
RESOLUTION AUTHORIZING IMPOSITION OF  
AGGREGATE EXTRACTION TAX  
UNDER Minn. Stat. § 298.75, subd. 11

WHEREAS, Scambler Township has large deposits of aggregate within the township;

WHEREAS, Otter Tail County has declined to enact a county wide aggregate extraction tax;

WHEREAS, Otter Tail County has authorized Scambler Township's enactment of an aggregate extraction tax under Otter Tail County Resolution No. 2006-65;

And;

WHEREAS, Scambler Township, Otter Tail County, Minnesota, desires to impose an aggregate extraction tax;

NOW BE IT RESOLVED BY SCAMBLER TOWNSHIP, OTTER TAIL COUNTY, MINNESOTA:

1. In accordance with Minn. Stat. § 298.75, subd. 11, a majority the Town Board of Scambler Township hereby authorizes the imposition of and does hereby impose an aggregate extraction tax under Minn. Stat. § 298.75.

2. Scambler Township shall impose upon every importer and operator a production tax up to ten cents per cubic yard or seven cents per ton of aggregate material removed except that the Town Board may decide not to impose this tax if it determines that in the previous year operators removed less than 20,000 tons or 14,000 cubic yards of aggregate material from Scambler Township.

3. By the 14<sup>th</sup> day following the last day of each calendar quarter, every operator or importer shall make and file with the Scambler Town Clerk a correct report under oath, in such form and containing such information as the Clerk shall require relative to the quantity of aggregate material removed or imported during the preceding calendar quarter. The report shall be accompanied by a remittance of the amount of tax due.

4. If the Clerk has not received the report by the 15<sup>th</sup> day after the last day of each calendar quarter from the operator or importer as required above, or has received an erroneous report, the Clerk shall estimate the amount of tax due and notify the operator or importer by registered mail of the amount of tax so estimated within the next 14 days. An operator or importer may, within 30 days from the date of mailing the notice, and upon payment of the amount of tax to be due, file with the Clerk a written statement of objections to the amount of taxes determined to be due.

5. All money collected as taxes under this section shall be retained by Scambler Township.

6. The provisions of this resolution are intended to comply with and mirror the provisions of Minn. Stat § 298.75, and any requirements and regulations regarding failure to file and pay, penalties, removal of aggregate if previous tax not paid, false reports, proceeds of taxes, examination of records, maintenance of records and other areas shall be imposed as prescribed under Minn. Stat. § 298.75.

7. The Clerk is hereby directed to file the Certificate of Approval of Special Law by Governing Body along with a copy of this resolution with the Secretary of State.

Passed by the Township Board on April 17, 2008.



Wayne Benson  
(Supervisor)

Wendell E. Carlson  
(Supervisor)

Lee Soehren  
(Supervisor)

Aldie Kelsven  
(Clerk)