

RESOLUTION NO. 23-061

A RESOLUTION OF THE CITY OF MARSHALL RELATING TO THE EXTENSION OF A SALES AND USE TAX AND THE ISSUANCE OF BONDS FOR THE PURPOSE OF A MUNICIPAL AQUATIC CENTER AND CALLING A SPECIAL ELECTION THEREON

WHEREAS, Minnesota Statutes, Section 297A.99 (the “Local Tax Act”), provides the City of Marshall, Minnesota (the “City”) with authority to extend a local sales tax if that tax is approved by the voters at a general election and the State Legislature approves the local sales tax through the creation of a special law; and

WHEREAS, State of Minnesota (the “State”) Legislature passed and the Governor of the State signed Minnesota Laws, 2023, Regular Session, Chapter 64, Article 10, Section 14 (the “Special Law”) which authorizes the City to, among other things, extend a sales and use tax of one-half of one percent; and

WHEREAS, the Special Law is effective upon approval by a majority vote of the City Council of the City (the “Council”) and the filing of a certificate with the Secretary of State accepting the Special Law (the “Certificate of Approval”), all in accordance with Minnesota Statutes, Section 645.021, subdivisions 2 and 3; and

WHEREAS, by resolution adopted by a majority vote of the Council on June 13, 2023, the Council approved the Special Law and thereafter, the City Clerk filed the Certificate of Approval with the Secretary of State.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Marshall as follows:

1. The Council proposes to submit to electors the question of whether to extend a local sales and use tax of one-half of one percent (the “Taxes”) on items that are taxable by the State in order to raise revenues to finance the construction of a new municipal aquatic center in the City (the “Project”), including securing and paying debt service on bonds issued to finance such project and associated bond issuance costs.

The question of extending the Taxes shall be submitted to the qualified electors of the City as one or more city ballot questions as show in **Exhibit A** attached hereto.

2. The Taxes are proposed to be collected for a period expiring at the earlier of calendar year 2048 or until this Council determines that the amount of revenues received from the Taxes is sufficient to pay \$18,370,000 for construction of the Project, plus associated bonding costs, including interest on the bonds.

3. The Council finds that it is in the best interest of the City and its residents and that it is necessary and expedient to the sound financial management of the affairs of the City that the acquisition and betterment of the Project be financed in whole or in part by the issuance and sale of the City’s general obligation bonds pursuant to Minnesota Statutes, Chapter 475, as amended, in one or more series in an aggregate principal amount not to exceed \$ 18,370,000, plus an amount equal to the costs of the issuance of said bonds (the “Bonds”), including interest on the Bonds.

4. The question set forth in **Exhibit A** shall be submitted to the qualified electors of the City at a special election which is hereby called and directed to be held on Tuesday, November 7, 2023.

5. Pursuant to Minnesota Statutes, Section 204D.24, the precincts and polling places for this special election are those precincts which have been established by the City for its municipal elections. The voting hours at those polling places shall be the same as those for municipal general elections.

6. The City Clerk is directed to cause a sample ballot in substantially the form attached as **Exhibit A** and a notice of election in substantially the form attached as **Exhibit B** to be posted, published, printed and delivered as required by law.

7. The City Clerk is authorized and directed to acquire and distribute such election materials and to take such other actions as may be necessary for the proper conduct of this special election and generally to cooperate with election authorities conducting other elections on that date. The City Clerk is authorized and directed to take such actions as may be necessary to coordinate this election with those other elections, including entering into agreements with appropriate county officials regarding preparation and distribution of ballots or ballot cards, election administration, and cost sharing.

8. If the City will be contracting to print the ballots for this special election, the City Clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of \$1,000 is awarded for printing ballots, the printer shall furnish, in accordance with Minnesota Statutes, Section 204D.04, a sufficient bond, letter of credit or certified check acceptable to the City Clerk in an amount not less than \$1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The City Clerk shall set the amount of the bond, letter of credit or certified check in an amount equal to the value of the purchase.

9. Election judges shall be appointed for this special election shall be the election judges appointed for the city general election. The election judges shall act as clerks of election, count the ballots cast, and submit the results to the City Council for canvass in the manner provided for other City elections.

10. The special election shall be held and the returns made and canvassed in the manner prescribed by law, and the Council shall meet between November 10 and 17, 2023 (a date between three and ten days after the election) for the purpose of canvassing the results thereof.

Adopted by the City Council of the City of Marshall, Minnesota this 8th day of August 2023.

Mayor

ATTEST:

City Administrator

EXHIBIT A

**SPECIAL ELECTION BALLOT
CITY ELECTION BALLOT**

**CITY OF MARSHALL
STATE OF MINNESOTA
SPECIAL ELECTION**

November 7, 2023

To vote for a question, fill in the oval next to the word “YES” for that question.
To vote against a question, fill in the oval next to the word “NO” for that question.

**CITY QUESTION
ADDITIONAL USE AND EXTENSION OF SALES AND USE TAX**

Shall the City of Marshall be authorized to (a) extend a sales and use tax of one-half of one percent (0.50%) for the purpose of paying the costs of collecting and administering the tax and paying for the construction of a new municipal aquatic center in the City, plus associated bonding costs, including interest on any bonds, and (b) issue its general obligation bonds in an aggregate principal amount not to exceed \$18,370,000, plus the cost of issuing the bonds, including interest on the bonds, to finance the construction of a new municipal aquatic center in the City?

YES

NO

EXHIBIT B

NOTICE OF SPECIAL ELECTION

CITY OF MARSHALL
STATE OF MINNESOTA

NOTICE IS HEREBY GIVEN that a special election has been called and will be held in the City of Marshall, Minnesota, on November 7, 2023, between the hours of 7:00 a.m. and 8:00 p.m. to vote on the following question:

CITY BALLOT QUESTION
ADDITIONAL USE AND EXTENSION OF SALES AND USE TAX

Shall the City of Marshall be authorized to (a) extend a sales and use tax of one-half of one percent (0.50%) for the purpose of paying the costs of collecting and administering the tax and paying for the construction of a new municipal aquatic center in the City, plus associated bonding costs, including interest on any bonds, and (b) issue its general obligation bonds in an aggregate principal amount not to exceed \$18,370,000, plus the cost of issuing the bonds, including interest on the bonds, to finance the construction of a new municipal aquatic center in the City?

YES

NO

The precincts and polling places for this special election are those precincts which have been established by the City for state general elections. These polling places are as follows:

- Ward 1 – Red Baron Arena & Expo, 1651 Victory Dr.
- Ward 2 – Marshall Middle School (Gymnasium), 401 S. Saratoga Street
- Ward 3 – Marshall Area YMCA, 200 S. A Street

Any eligible voter residing in the City may vote at said election at the polling place designated above. The polls for said election will be open between 7:00 a.m. and 8:00 p.m. on the date of said election.

A voter must be registered to vote to be eligible to vote in this election. An unregistered individual may register to vote at the polling places on election day.

Dated: _____, 2023

BY ORDER OF THE CITY COUNCIL

/s/ _____
City Clerk

STATE OF MINNESOTA)
) SS
COUNTY OF LYON)

I, the undersigned, being the duly qualified and acting City Clerk of the City of Marshall, Minnesota, hereby certifies that the attached and foregoing is a full, true, and correct transcript of the minutes of a meeting of the City Council of said City duly called and held on the date therein indicated, so far as such minutes relate to the calling of a election on (i) the extension of a sales and use tax to finance a municipal aquatic center, and (ii) the issuance of general obligation bonds therefor and that the resolution included therein is a full, true, and correct copy of the original thereof.

WITNESS MY HAND officially as such City Clerk this ___ day of _____, 2023.

City Clerk
City of Marshall
State of Minnesota