



# Board of County Commissioners Agenda Request

20  
Agenda Item #

**Requested Meeting Date:** November 26, 2019

**Title of Item:** Application to Make Retail Sales of Cigarette & other Tobacco Prod

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
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<b>Submitted by:</b> Sally M. Huhta	<b>Department:</b> Auditor's
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<b>Presenter (Name and Title):</b> N/A	<b>Estimated Time Needed:</b> N/A
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**Summary of Issue:**

It is the recommendation of the Auditor, Kirk Peysar, that all delinquent taxes be paid in full before the License to Sell Tobacco Products is issued, as per County policy. Please see attached documentation.

Please approve the following Application for License to Sell Tobacco Products for the period ending March 31, 2020, contingent upon all delinquent real estate taxes being paid in full:

# 29 Village Pump Saloon LLC, d/b/a Village Pump Saloon – Tamarack City

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**

Approve Application for License to Sell Tobacco Products, with contingency as shown above.

**Financial Impact:**

Is there a cost associated with this request?       Yes       No

What is the total cost, with tax and shipping? \$

Is this budgeted?       Yes       No      *Please Explain:*

*On Aitkin County Website:*

## Tobacco Sales License

If you currently hold a Tobacco license for your establishment, you will be mailed a renewal application. If you do not receive a renewal application by 8 weeks before your current license is due to expire, contact the Aitkin County Auditor's Office at 218-927-7354. (If you are not sure when your license expires, contact the Auditor's office.)

If you are newly applying for a Tobacco License for your establishment, complete and submit an application to the Aitkin County Auditor's office with the required fee.

Upon receipt of all documents, the Auditor's Office will submit the application to the County Board of Commissioners for approval. Please allow ample time (at least 1 month or more).

### SALES OF CIGARETTES AND TOBACCO PRODUCTS IN MINNESOTA

- Form CT102 State of Minnesota

### TOBACCO LICENSE APPLICATION:

Application for License to sell Tobacco Products:



- All delinquent real estate taxes must be paid in full before a license will be issued.
- All forms must be processed and a license issued prior to selling tobacco products.
- Application, if sole proprietor, partnership, or corporation, it should be that person or company name or doing business as (dba).
- Business Address: Address location of business, if mail is received at another location or PO Box, indicate this also.
- Signature of applicant. This should be owner's signature or president's signature if a partnership or corporation.
- Obtain signatures of the County Sheriff and County Attorney. We will assist you with this if either is unavailable.
- Payment of license fee (obtain amount from Auditor's Office)

Worker's Compensation

**APPLICATION FOR LICENSE TO SELL TOBACCO PRODUCTS**

To the County Board of the County of Aitkin, State of Minnesota

MINETTE JUNI make(s) application for a Tobacco license to sell at  
APPLICANT  
the following premises in the County of Aitkin, State of Minnesota, known and described  
as follows:

- 1. Applicants Full Name-Specify if a Corporation Minette I Juni
- 2. Contact Person (If corporate name) \_\_\_\_\_
- 3. Applicant's Residential Address 112332 370th Lane, McGregor
- 4. Applicant's Phone Number 218-821-9746
- 5. Business Name Village Pump Saloon
- 6. Business Address 111 Tamarack Blvd W, Tamarack
- 7. Business Phone Number 218-768-7867
- 8. Minnesota Sales Tax ID # 5906989
- 9. Real Estate Tax Codes (Parcel Code) 61-1-019805 & 61-0-006600
- 10. Signature & Date Minette Juni 10/6/19

**STATE OF MINNESOTA, COUNTY OF AITKIN**

The undersigned, County Attorney and County Sheriff of said County, recommend the within application, it appearing to the best of our knowledge that said applicant has not, within a period of five years prior to the date of this application, violated any law relating to the sale of Tobacco, and that in our judgement the applicant will comply with the laws and regulations relating to the conduct of said business.

Dated 10-21, 2019, [Signature]  
County Sheriff

Dated 10-22, 2019, [Signature]  
County A

**For Office Use Only**

**★ Note ★**

County Board Approval Date \_\_\_\_\_

License Number #2019-29

Delinquent Taxes  Yes ( ) No (SEE ATTACHED)

Workers' Compensation Form (  ) Yes ( ) No

Tremendously Large  
amount of taxes due!

AITKIN COUNTY  
 AUDITOR  
 KIRK PEYSAR  
 209 SECOND ST NW RM 202  
 AITKIN MN 56431  
 218-927-7354 Fax 2189277324  
 ISSUED: 10/18/2019

DELINQUENT TAXES

Cash  Check   
 Counter  Mail

Account # 45382

01

Property ID Number:	61-0-006600
Tax:	7,500.00
Penalty:	1,011.15
Cost:	20.00
Interest:	1,465.02
Total Due:	9,996.17
Calc thru Date:	10/31/2019
Total Paid:	

Taxpayer # 115042

MAUDEL, MARK  
 345 KIRSCH AVE NE  
 MCGREGOR MN 55760

Please detach this portion and return with your payment

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NOTICE OF DELINQUENT TAXES

Property ID: 61-0-006600

TAMARACK CITY  
 Sec:16 Twp: 48 Rge:22 Plat:  
 Lot: Blk: Acres: .80

THAT PART OF 1 AC IN NE COR OF

TOTAL AMOUNT DUE FIGURED THROUGH: 10/31/2019

Year	Tax	Penalty	Cost	Interest	Total
2018	\$2,590.00	\$323.75	\$0.00	\$242.80	\$3,156.55
2017	\$3,240.00	\$453.60	\$0.00	\$677.15	\$4,370.75
2016	\$1,670.00	\$233.80	\$20.00	\$545.07	\$2,468.87
	\$7,500.00	\$1,011.15	\$20.00	\$1,465.02	\$9,996.17

Dear Taxpayer/Owner/Interested Party

A list of real property in AITKIN COUNTY on which delinquent property taxes and penalties are due has been filed with the District Court Administrator of AITKIN COUNTY. The parcel of property which is described above and in which you have legal interest is included in the delinquent tax list.

If you have not paid the above total amount by February 28, 2019 please add the following percent of interest to the sum of the tax, penalty, and cost for each additional month of delinquency: .833% or \$71.09 a month.

Please make checks payable to: LORI GRAMS, TREASURER. Please return the detachable stub with your payment.

If you have any questions about these proceedings or need help in determining the total amount due to pay the delinquent taxes in full, please contact the AITKIN COUNTY, AUDITORS Office.

If paid by November 30, pay \$10,067.26  
 If paid by December 31, pay \$10,138.35  
 If paid by January 31, pay \$10,209.44

Respectfully,

KIRK PEYSAR  
 AITKIN COUNTY, AUDITOR

**AITKIN COUNTY**

Aitkin County Treasurer  
209 2nd ST NW  
Room 203  
Aitkin, MN 56431

218-927-7325  
WWW.CO.AITKIN.MN.US

Property ID: 61-0-006600  
Owner: LAUCAMP, ROBERT J

**Taxpayer(s):**

TAXPAYER # 115042  
MAUDEL, MARK  
345 KIRSCH AVE NE  
MCGREGOR MN 55760

**Property Description:**

TAMARACK CITY  
SEC:16 TWP: 48.0 RG:22 LOT: BLK: ACRES: .80  
THAT PART OF 1 AC IN NE COR OF NE SE N OF  
HWY #210 IN DOC 401241

Property Addr: 111 TAMARACK BLVD W\TAMARACK MN

**2019 Property Tax Statement**

		VALUES & CLASSIFICATION	
		Taxes Payable Year: 2018	
		2018	2019
STEP 1	Estimated Market Value:	119,300	119,300
	Homestead Exclusion: Taxable Market Value:	119,300	119,300
	New Improvements/ Expired Exclusions: Property Classification:	COMM	COMM
Sent in March 2018			
STEP 2	<b>PROPOSED TAX</b>		
		Proposed Tax:(excluding special assessments) Sent in November 2018	
STEP 3	<b>PROPERTY TAX STATEMENT</b>		
		First-half Taxes: May 15	1,294.00
		Second-half Taxes: October 15	1,294.00
		Total Taxes Due in 2019:	2,588.00

**\$\$\$** You may be eligible for one or even two refunds to reduce your property tax.  
**REFUNDS?** Read the back of this statement to find out how to apply.

		Taxes Payable Year:	
		2018	2019
1. Use this amount on Form M1PR to see if you're eligible for a property tax refund. File by August 15. If box is checked, you owe delinquent taxes and are not eligible.		<input checked="" type="checkbox"/>	
2. Use these amounts on Form M1PR to see if you are eligible for a special refund.			
<b>PROPERTY TAX AND CREDITS</b>			
3. Property tax before credits .....		2,590.00	2,588.00
4. Credits that reduce property taxes:			
A. Agricultural and rural land credits .....			
B. Taconite tax relief .....			
C. Other credits .....			
5. Property tax after credits .....		2,590.00	2,588.00
<b>PROPERTY TAX BY JURISDICTION</b>			
6. County .....		877.64	912.00
7. City or Town .....		1,264.10	1,227.91
8. State General Tax .....		127.25	122.97
9. School District: A. Voter approved levies .....		132.61	133.56
0004 B. Other local levies .....		185.18	188.48
10A. Special taxing district .....		3.22	3.08
B. Tax increment .....			
C. Fiscal disparity .....			
11. Non-school voter approved referenda levies .....			
12. Total property tax before special assessments .....		2,590.00	2,588.00
<b>SPECIAL ASSESSMENTS</b>			
13A. ....			
B. ....			
C. ....			
14. Total property tax and special assessments .....		2,590.00	2,588.00

11/20/19 2896.80 \*

ISSUED: 10/21/2019

**2** NO HALF PAYMENT STUB

Pay on or before October 15 to avoid penalty  
Real Estate AITKIN COUNTY

Payable in **2019**



\*610006600

TAXPAYER # 115042  
MAUDEL, MARK

Make checks payable to:  
COUNTY TREASURER

CASH   
CHECK   
COUNTER   
MAIL

COMM ACCT# 45382

Property ID Number:	61-0-006600
Full Tax for Year	2,588.00
Balance Due	1,294.00
Penalty thru:10/31	51.76
Total Paid	

Mail to: Aitkin County Treasurer  
209 2nd ST NW  
Room 203  
Aitkin, MN 56431

Check if address change on back   
If box is checked you owe delinquent taxes   
Detach stub and include with second half payment

ISSUED: 10/21/2019  
\$30.00 service charge for all returned checks. Your cancelled check will be your receipt.

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AITKIN COUNTY  
 AUDITOR  
 KIRK PEYSAR  
 209 SECOND ST NW RM 202  
 AITKIN MN 56431  
 218-927-7354 Fax 2189277324  
 ISSUED: 10/21/2019

DELINQUENT TAXES

Cash [] Check []  
 Counter [] Mail []

Account # 45588

01

Taxpayer # 115042

MAUDEL, MARK  
 345 KIRSCH AVE NE  
 MCGREGOR MN 55760

Property ID Number:	61-1-019805
Tax:	128.00
Penalty:	16.93
Cost:	20.00
Interest:	22.81
Total Due:	187.74
Calc thru Date:	10/31/2019
Total Paid:	

Please detach this portion and return with your payment

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NOTICE OF DELINQUENT TAXES

Property ID: 61-1-019805

TAMARACK CITY  
 Sec:15 Twp: 48 Rge:22 Plat: 2  
 Lot: Blk: Acres: .00  
 TINGDALES ORIGINAL TOWNSITE OF TA  
 S 28 FT OF E 209 FT OF LOT C

TOTAL AMOUNT DUE FIGURED THROUGH: 10/31/2019

Year	Tax	Penalty	Cost	Interest	Total
2018	\$66.00	\$8.25	\$0.00	\$6.19	\$80.44
2017	\$62.00	\$8.68	\$20.00	\$16.62	\$107.30
	\$128.00	\$16.93	\$20.00	\$22.81	\$187.74

Dear Taxpayer/Owner/Interested Party

A list of real property in AITKIN COUNTY on which delinquent property taxes and penalties are due has been filed with the District Court Administrator of AITKIN COUNTY. The parcel of property which is described above and in which you have legal interest is included in the delinquent tax list.

If you have not paid the above total amount by February 28, 2019 please add the following percent of interest to the sum of the tax, penalty, and cost for each additional month of delinquency: .833% or \$1.38 a month.

Please make checks payable to: LORI GRAMS, TREASURER. Please return the detachable stub with your payment.

If you have any questions about these proceedings or need help in determining the total amount due to pay the delinquent taxes in full, please contact the AITKIN COUNTY, AUDITORS Office.

If paid by November 30, pay \$189.12  
 If paid by December 31, pay \$190.50  
 If paid by January 31, pay \$191.88

Respectfully,

KIRK PEYSAR  
 AITKIN COUNTY, AUDITOR

**AITKIN COUNTY**

Aitkin County Treasurer  
209 2nd ST NW  
Room 203  
Aitkin, MN 56431

218-927-7325  
WWW.CO.AITKIN.MN.US

Property ID: 61-1-019805  
Owner: LAUCAMP, ROBERT J

**Taxpayer(s):**

TAXPAYER # 115042  
MAUDEL, MARK  
345 KIRSCH AVE NE  
MCGREGOR MN 55760

**Property Description:**

TAMARACK CITY  
SEC:15 TWP: 48.0 RG:22 LOT: BLK: ACRES:  
TINGDALES ORIGINAL TOWNSITE OF TAMARACK  
S 28 FT OF E 209 FT OF LOT C

**2019 Property Tax Statement**

		VALUES & CLASSIFICATION	
		Taxes Payable Year: 2018	
		2018	2019
STEP <b>1</b>	Estimated Market Value:	2,400	2,400
	Homestead Exclusion: Taxable Market Value: New Improvements/ Expired Exclusions: Property Classification:	2,400 COMM	2,400 COMM
	Sent in March 2018		
STEP <b>2</b>	<b>PROPOSED TAX</b> Proposed Tax:(excluding special assessments) Sent in November 2018		
STEP <b>3</b>	<b>PROPERTY TAX STATEMENT</b> First-half Taxes: May 15 Second-half Taxes: Total Taxes Due in 2019:		64.00 64.00

**\$\$\$** You may be eligible for one or even two refunds to reduce your property tax.  
**REFUNDS?** Read the back of this statement to find out how to apply.

	Taxes Payable Year: 2018	2019
1. Use this amount on Form M1PR to see if you're eligible for a property tax refund. File by August 15. If box is checked, you owe delinquent taxes and are not eligible.	<input checked="" type="checkbox"/>	
2. Use these amounts on Form M1PR to see if you are eligible for a special refund.		
<b>PROPERTY TAX AND CREDITS</b>		
3. Property tax before credits	66.00	64.00
4. Credits that reduce property taxes:		
A. Agricultural and rural land credits		
B. Taconite tax relief		
C. Other credits		
5. Property tax after credits	66.00	64.00
<b>PROPERTY TAX BY JURISDICTION</b>		
6. County	17.84	18.11
7. City or Town	25.68	24.37
8. State General Tax	15.96	15.07
9. School District: A. Voter approved levies	2.69	2.64
0004 B. Other local levies	3.77	3.75
10A. Special taxing district	.06	.06
B. Tax increment		
C. Fiscal disparity		
11. Non-school voter approved referenda levies		
12. Total property tax before special assessments	66.00	64.00
<b>SPECIAL ASSESSMENTS</b>		
13A.		
B.		
C.		
14. Total property tax and special assessments	66.00	64.00

ISSUED: 10/21/2019

**2** ND HALF PAYMENT STUB

Real Estate AITKIN COUNTY

Payable in **2019**



\*611019805

TAXPAYER # 115042  
MAUDEL, MARK

COMM ACCT# 45588

Property ID Number: 61-1-019805	
Full Tax for Year	.00
Balance Due	.00
Penalty	
Total Paid	

TAX IS \$100.00 OR LESS  
DISCARD 2nd HALF PAY STUB

Mail to: Aitkin County Treasurer  
209 2nd ST NW  
Room 203  
Aitkin, MN 56431

Make checks payable to:  
COUNTY TREASURER

CASH   
CHECK   
COUNTER   
MAIL

R

Check if address change on back  
If box is checked you owe delinquent taxes  
Detach stub and include with second half payment

X

\$30.00 service charge for all returned checks. ISSUED: 10/21/2019 Your cancelled check will be your receipt.

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