



Mission Township, Crow Wing County, Minnesota
Regular Town Board Meeting Agenda
January 12, 2026 – 7:00 PM – Mission Town Hall

Please silence cell phones. Meetings are conducted via Zoom so please limit private conversations. Meeting materials are usually available for public viewing on our website prior to the meeting and at the board table.

1. Call to Order, Pledge of Allegiance and Roll Call

2. Open Forum *(Members of the public are invited to address the board on any non-agenda item limited to 5 minutes)*

3. Approval of the Agenda *(Consent)*

4. Presentations

4.1 None.

5. Consent Agenda *(Consent Agenda items are reviewed in advance by the board. Any supervisor can request discussion of any item. The agenda is approved by a single motion. (Motion & vote)*

5.1 Minutes *(12-08-2025 regular meeting & 12-17-2025 special meeting)*

5.2 Claims for Approval

5.3 Crosslake Police Report

5.4 Correspondence

6. Town Operations Reports: *(Reports from officers, departments & committees)*

6.1 Clerk

6.2 Treasurer – *(Discussion on 2027 Budget Process)*

6.3 Cemetery

6.4 Fire Department

6.5 Park/Park Committee

6.6 Planning & Zoning –

6.7 Roads/Roads Committee

6.8 Transfer Station –

7. Discussion/Action Items:

7.1 Interim Ordinance 2025-04 Proposed Study Outline *(Discussion & Approval)*

7.2 Pavillion Use Agreement with Clow Mfg. *(Update)*

7.3 Fire Contract with Center Township *(Update)*

7.4 Crosslake PSA Ambulance Initiative *(Update)*

8. Adjournment *(Motion & vote)*

Present – Chair Jon Auge; Supervisors Bob Steele and Erik Lee; Clerk Naomi Scott; Treasurer Mary Zabilla and Fire Chief Jill Allord. Ray Zabilla, Park Worker Michael Blassey, Firefighter Bret Mattheisen, Assistant Fire Chief Tim Yeager and Maintenance Worker Tim Moody were also in attendance. Zoom participants included Mission Township Zoning Administrator Scott Saeher, Mission Firefighter Damon Eklund, and Park Committee Chair Jim Peterson.

1.0 Call to Order, Pledge of Allegiance & Roll Call – J. Auge called the December Regular Township Meeting to order at 7:00pm. All stood for the Pledge of Allegiance. Roll Call - all board members were present.

2.0 Open Forum – No one spoke under Open Forum.

3.0 Approval of Agenda – Board approved the agenda as presented.

4.0 Presentations - None.

5.0 Consent Agenda

5.1 Minutes

- November 10th Regular Meeting.
- December 1st Reorganizational Meeting.

5.2 Claims for Approval. There is an error on Claim 11236 for Saeher Consulting in the amount of \$275 for which a credit will be issued on the next billing. There was an overpayment on Claim 11253 for Optimal Landscapes for a Winter burial for which a \$200 credit is owed on the next billing.

5.3 Crosslake Police Report – Received.

5.4 Correspondence – Received.

Motion **(1)** by E. Lee to approval the consent agenda, second by B. Steele. Voice vote with all supervisors voting aye. Motion passed.

6.0 Town Operations Reports

All prepared reports can be found in their entirety on the town website – missiontownship.org, under Board Meeting Materials.

6.1 Clerk – Claims #11235 to #11262 totaling \$47,797.55.

6.2 Treasurer – M. Zabilla reviewed the Treasurer's Report.

Beginning Balance: \$2,246,215.13

Receipts: \$575,773.45

Disbursements: \$1,591,900.71

Ending Balance: \$1,226,196.62

M. Zabilla requested subscribing to the Paper Plan-it Core Plan and paying monthly using the Township credit card. E. Lee made a motion **(2)** to approve the requested changes, second by B. Steele. Voice vote with all supervisors voting aye. Motion passed.

6.3 Cemetery – No report.

6.4 Fire Department – Chief Allord reviewed her report. B. Steele made a motion **(3)** to accept Brandon Cluever's resignation, second by E. Lee. Voice vote with all supervisors voting aye. Motion passed. B. Steele made a motion **(4)** to accept Konnor Dik's application subject to a background check, second by J. Auge. Voice vote with all supervisors voting aye. Motion by B. Steele **(5)** to approve Fire Chief Allord attending MBFTE Leadership Development Training in St Cloud Jan-April, second by J. Auge. Voice vote with all supervisors voting aye. Motion by B. Steele **(6)** to approve training and one night's stay in Esko for Brett Mathieson and Cassandra Wolkenhauser, second by E. Lee. Voice vote with all supervisors voting aye. Motion passed. B. Mattheisen and J. Allord presented on proposed new software First Due, replacing Active 911 and Image Trend. Software includes map and preplanning, responder app, reporting software, personal management, events management, assets and inventory management and CAD integration. Cost would be \$1,200 to set up, then \$6,900 annually. B. Steele

(5) made a motion that the board approve the purchase of First Due, second by E. Lee. Voice vote with all supervisors voting aye. Motion passed.

6.5 Park/Park Committee – Verbal report on full winter mode activities.

6.6 Planning & Zoning – The Board reviewed the written report. Turtle Bay Preliminary Plat to be discussed later in the meeting. J. Auge made a motion (6) to accept the revised agreement between Mission Township and Saehr Consulting for Planning & Zoning services, second by B. Steele. Voice vote with all supervisors voting aye. Motion passed.

6.7 Roads/Committee – The Board reviewed the written report.

6.8 Transfer Station – Closed for the year. Continued discussion on services and rates from 12/1/25 Organizational Meeting. To complete the 2026 Fee Schedule, the Board agreed to discontinue accepting appliances and tires and reinforced no commercial use. The Board requested the Transfer Attendant record usage next summer noting address/residency, usage and fee paid. J. Auge made a motion (6) to require recording usage, eliminate tire and appliance disposal and charge a \$25 min to \$60 max for 4' x 8' trailer for construction debris, second by B. Steele. Voice vote with all supervisors voting aye. Motion passed. The 2026 Fee Schedule will be updated to reflect the revised fees.

7.0 Discussion/Action Items

7.1 Consider Preliminary Plat for “Turtle Bay” as recommended by the Planning Commission – Upon recommendation by the Planning Commission, J. Auge made a motion (7) to adopt Resolution 2025-19, second by B. Steele. Voice vote with all supervisors voting aye. Motion passed.

7.2 Consider Ordinance 2025-03 Amending the Mission Township Subdivision Ordinance Regarding Administrative Subdivisions as recommended by the Planning Commission – Following discussion and upon recommendation by the Planning Commission, B. Steele made a motion (8) to adopt Ordinance 2025-03, second by E. Lee. Voice vote with all supervisors voting aye. Motion passed. J. Auge made a motion (9) to adopt Resolution 2025-18 approving summary publication language for Ordinance 2025-03, second by E. Lee. Voice vote with all supervisors voting aye. Motion passed.

7.3 Crosslake PSA Ambulance Initiative – J. Auge provided an update on the Committee’s current activities.

7.4 Roads Committee Appointment – J. Auge made a motion (10) to appoint Don Gabrielson to the Roads Committee, second by E. Lee. Voice vote with all supervisors voting aye. Motion passed.

7.5 Policy revisions - J. Auge presented policy updates on personnel file access, hires and resignations, references, facility use, and mailbox supports in the winter. J. Auge made a motion (11) to accept the Policy Manual updates, second by B. Steele. Voice vote with all supervisors voting aye. Motion passed.

8.0 Adjournment – J. Auge made a motion (12) to adjourn the December 8th, 2025, Regular Township meeting at 8:35 pm, seconded by E. Lee. Voice vote with all supervisors voting aye. Motion carried and the meeting was adjourned.

Respectfully Submitted,

Naomi Scott, Clerk

Attest: Jon Auge, Chair

*****December minutes are unapproved until the January 12th Regular Township Meeting *****

December 17, 2025 @ 6:00pm

Special Town Meeting to Consider Adopting a Moratorium on Subdivisions

Present – Chair Jon Auge; Supervisors Bob Steele and Erik Lee; Clerk Naomi Scott.

Call To Order – Chair J. Auge called the meeting to order at 6:00 PM.

The Board discussed proposed Ordinance 2025-04: AN INTERIM ORDINANCE AUTHORIZING A STUDY AND IMPOSING A MORATORIUM ON ADMINISTRATIVE SUBDIVISIONS AND CERTAIN EXEMPT DIVISIONS OF LAND WITHIN THE TOWN.

Adoption of the interim ordinance was recommended by the Planning Commission. Per attorney Troy Gilchrist, the interim ordinance will impose an 8-month moratorium on subdivisions and other exempt divisions of land and authorizes a study; and is effective immediately upon adoption. There will be no exceptions to this interim ordinance.

E. Lee made a motion **(1)** to adopt Interim Ordinance 2025-04, seconded by B. Steele. Voice vote with all supervisors voting aye. Motion carried.

J. Auge made a motion **(2)**, second by B Steele, to adopt Resolution 2025-20 approving summary language for publication of interim ordinance 2025-04. Voice vote with all supervisors voting aye. Motion carried.

Motion by J. Auge to authorize the Chair to work with Zoning Administrator Scott Saehr to prepare and conduct a study per the interim ordinance, second by B. Steele. Voice vote with all supervisors voting aye. Motion carried unanimously. Motion carried.

Adjournment - Having completed the business of the meeting, J. Auge made a motion **(4)** to adjourn second by E. Lee. Voice vote with all supervisors voting aye. Motion carried unanimously and the meeting was adjourned at 6:20 pm.

Respectfully Submitted,

Naomi Scott
Clerk

Attest: Jon Auge
Chair

Date Range : 1/12/2026 To 1/12/2026

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Claim #</u>	<u>Total</u>	<u>Account #</u>	<u>Account Name</u>	<u>Detail</u>
01/12/2026	MN Dept of Revenue	SWM Tax - Audit remainder	11263	\$758.40			
					100-43210-425-	Sanitation Administration	\$758.40
01/12/2026	Optimal Yardscapes, LLC	Invoices #1960: SP-12/9 & Mowing, #1997:SP-12/29. Credit \$200 for 12/8/25 overpayment	11264	\$3,415.00			
					100-49010-392-	Cemetery	\$150.00
					100-49010-390-	Cemetery	\$3,465.00
					100-49010-406-	Cemetery	(\$200.00)
01/12/2026	Town Law Center PLLP	Bill Number 998	11265	\$122.50			
					100-41125-304-	GENERAL GOVERNMENT	\$122.50
01/12/2026	City of Crosslake	2/1/2 thru 4/30/26 Contract for Services	11266	\$18,035.35			
					100-42110-312-	Police Administration	\$18,035.35
01/12/2026	Midwest Machinery	Account #167707 Blower parts and oil for John Deere	11267	\$54.28			
					229-45010-238-	Culture-Recreation Administration	\$54.28
01/12/2026	DVS Renewal	Registration for plow truck 3/1/26 thru 2/29/28	11268	\$20.25			
					201-43125-220-	Ice and Snow Removal	\$20.25
01/12/2026	Norwood & Son Excavating	Invoice #1743 - Year End Dump Burn	11269	\$600.00			
					100-43210-313-	Sanitation Administration	\$600.00
01/12/2026	Ideal Calibrations	Invoice #13331	11270	\$262.20			
					225-42210-220-	Fire Administration	\$262.20
01/12/2026	Northpoint Emergency Training	Invoices #1335-EMS 11/18/25 x 2	11271	\$350.00			
					225-42210-233-	Fire Administration	\$350.00

Date Range : 1/12/2026 To 1/12/2026

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Claim #</u>	<u>Total</u>	<u>Account #</u>	<u>Account Name</u>	<u>Detail</u>
01/12/2026	Upland Advertising & Design, LLC	Invoice #844927 Park Trail Signs	11272	\$475.00			
					229-45010-270-	Culture-Recreation Administration	\$475.00
01/12/2026	Napa Crosslake	Inv #205760: Road Runner x 6	11273	\$35.94			
					225-42210-220-	Fire Administration	\$35.94
01/12/2026	Bolton & Menk, Inc.	Invoice #0380563 Professional Services from 10/11/25-11/7/25	11274	\$4,690.00			
					420-43050-303-	R & B ADMINISTRATION	\$4,690.00
01/12/2026	Crow Wing Power	November Electric for Town Hall and Park	11275	\$181.84			
					100-41125-381-229-45010-381-	GENERAL GOVERNMENT Culture-Recreation Administration	\$140.26 \$41.58
01/12/2026	Dave Hauser	4 Meeting Stipend Payouts: 2025	11276	\$100.00			
					201-43109-328-100-41125-450-	Roads Committee GENERAL GOVERNMENT	\$75.00 \$25.00
01/12/2026	Dave Meyer	2 Meeting Stipend Payouts: 2025	11277	\$50.00			
					201-43109-328-	Roads Committee	\$50.00
01/12/2026	Merle Roberts	1 Meeting Stipend Payout: 2025	11278	\$25.00			
					201-43109-328-	Roads Committee	\$25.00
01/12/2026	Jon Auge	Reimbursement for postage	11279	\$6.08			
					100-41125-201-	GENERAL GOVERNMENT	\$6.08
01/12/2026	Naomi Scott	Reimbursement for media and mileage	11280	\$112.80			
					100-41125-321-100-41125-331-	GENERAL GOVERNMENT GENERAL GOVERNMENT	\$47.00 \$65.80

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<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Claim #</u>	<u>Total</u>	<u>Account #</u>	<u>Account Name</u>	<u>Detail</u>
01/12/2026	Plunketts	Invoice #10322675 - 12/30/25 Pest Contral	11281	\$144.93			
					100-41125-235-	GENERAL GOVERNMENT	\$144.93
01/12/2026	Waste Partners, Inc.	Sanitation Administration Invoice 5CX01169	11282	\$89.82			
					100-41125-395- 100-43210-395-	GENERAL GOVERNMENT Sanitation Administration	\$51.76 \$38.06
01/12/2026	MN Dept of Revenue	2025 Sales and Use Tax	11283	\$515.00			
					100-43210-425-	Sanitation Administration	\$515.00
01/12/2026	Misison Fire Dept. Relief Assoc.	From Pelican Township - 2nd half 2025	11284	\$2,533.50			
					226-42210-126-	Fire Administration	\$2,533.50
01/12/2026	Mary Zabilla	Mileage reimbursment for December	11285	\$46.20			
					100-41125-331-	GENERAL GOVERNMENT	\$46.20
01/12/2026	Paper Plan-It, LLC	Invoices #7841 December Payroll and Reconciliation	11286	\$300.00			
					100-41125-318-	GENERAL GOVERNMENT	\$300.00
01/12/2026	Elan Financial Services	Credit Card - All receipts included	11287	\$862.77			
					100-41125-201- 229-45010-231-	GENERAL GOVERNMENT Culture-Recreation Administration	\$302.02 \$13.63
					225-42210-201- 225-42210-355-	Fire Administration Fire Administration	\$337.12 \$210.00
01/12/2026	PERA-Public Emp Retirerment Assoc	Mission Township 6329000 PERA	11288	\$422.10			
					100-41125-121-	GENERAL GOVERNMENT	\$422.10
01/12/2026	MN Dept of Revenue	Mn State Taxes - Direct Deposit - paid electronically via Paper Plan	11289	\$132.00			

Date Range : 1/12/2026 To 1/12/2026

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Claim #</u>	<u>Total</u>	<u>Account #</u>	<u>Account Name</u>	<u>Detail</u>
01/12/2026	IRS-Internal Revenue Service	IRS-Paid electronically via Paper Plan-it	11290	\$1,405.70	100-42210-125-	Fire Administration	\$132.00
					100-41125-125-229-45010-125-	GENERAL GOVERNMENT Culture-Recreation Administration	\$558.32 \$21.44
					225-42210-125-201-43125-125-	Fire Administration Ice and Snow Removal	\$672.54 \$153.40
01/12/2026	Payroll	Payroll-Direct Deposit - paid electronically via Paper Plan	11291	\$7,772.90	100-41110-103-100-41430-103-225-42210-103-229-45010-315-	Council/Town Board Clerk & Treasurer Fire Administration Culture-Recreation Administration	\$1,422.62 \$1,645.21 \$3,793.58 \$119.72
					100-41125-311-201-43125-106-	GENERAL GOVERNMENT Ice and Snow Removal	\$55.21 \$736.56
Total For Selected Claims				\$43,519.56			\$43,519.56

Erik Lee	Town Supervisor	Date
Jon Auge	Town Supervisor	Date
Robert Steele	Town Supervisor	Date



Crosslake Police Department
Mission Township
Monthly Report: December 2025

Agency Assist	4
Alarm	2
EMS	1
Fire	1
Open Door	1
Suspicious Vehicle	1
Traffic Warning	8
Traffic Citation	1
Vehicle Off Road	1

TOTAL: 20



Crosslake Police Department
Mission Township
Monthly Report: December 2025/December 2024

2025	2024
Agency Assist – 4	Agency Assist – 3
Alarm – 2	Driving Complaint – 3
EMS – 1	EMS – 1
Fire – 1	Housewatch – 1
Open Door – 1	Traffic Arrest – 1
Suspicious Vehicle – 1	Traffic Warning – 41
Traffic Warning – 8	Traffic Citation – 14
Traffic Citation – 1	Trespass – 1
Vehicle Off Road – 1	

TOTAL: 20

TOTAL: 65

2024 Year to Date: 920

2025 Year to Date: 787



Crosslake Police Department
Mission Township
Year End Report: 2025

911 Hangup	1
Agency Assist	59
Animal Complaint	1
ATV	1
Background	3
Burglary	1
Civil Problem	1
Disturbance	1
Driving Complaint	9
EMS	8
Fire	1
Fleeing	1
Gun Permits	1
Harassing Communications	1
Hazard In Road	8
Housewatch	2
Information	1
Motorist Assist	7
Open Door	2
Property Damage Accident	3
Suspicious Activity	2
Suspicious Vehicle	8
Theft	1
Traffic Arrest	1
Traffic Warning	523
Traffic Citation	125
Trespass	2
Vehicle Off Road	1
Warrant Service Attempt	2
Welfare Check	5
TOTAL	787



MEMORANDUM

Land Services Department

TO: Crow Wing County Cities & Townships
FROM: Gary Griffin, SAMA, Land Services Director
DATE: January 2026
SUBJECT: Local Board of Appeal & Equalization (LBAE)

Please find information regarding your upcoming Local Board of Appeal and Equalization meeting:

Tentative Meeting Date: Monday, April 20, 2026
Time: 10:00 AM
Location: Mission Town Hall

If this date does not work for your jurisdiction, please contact me by **February 2, 2026** at:

Email: gary.griffin@crowwing.gov or **Phone:** 218-824-1016

As in previous years, the Land Services Office will schedule appointments for the Local Boards of Appeal and Equalization. Individuals with an appointment will be heard first; walk-ins will be heard in the order in which they sign in.

Please remember that **each Local Board meeting must include at least one member who has completed state-required LBAE training within the past four years**, and a **quorum** must be present. If these requirements are not met, the township or city forfeits its right to hold a Local Board meeting for both the current year and the subsequent assessment year, authority transfers to the County.

Current Training Status of Board Members:

- Erik Lee — Not trained
- Bob Steele — Not trained
- Jon Auge — Training valid through 7/1/2028

Our office looks forward to working with you throughout the LBAE process. If you have any questions, please feel free to reach out.

Sincerely,

Gary Griffin

Gary Griffin, SAMA
Land Services Director

Office: (218) 824-1010
Direct: (218) 824-1016
322 Laurel Street, Suite 15
Brainerd MN 56401

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

Our Values: Be responsible. Treat people right. Build a better future.



December 4, 2025

MN ID: 2888227
Letter ID: L1568202080

#BWBBMRR
#0000 0156 8202 0803#
MISSION TOWN OF
PO BOX 126
MERRIFIELD MN 56465-0126

Minnesota Department of Revenue Tax Order

MN ID: 2888227
Amount Due: \$758.40
Payment Due Date: February 8, 2026

Notice Date: December 10, 2025

The Minnesota Department of Revenue reviewed your **Sales & Use Tax** liability for December 2022 - December 2024 and made changes. Our review resulted in this tax change, as allowed by state law. (See Minnesota Statutes, 289A.50, 270C.03, subdivision 1(2), and 270C.33, subdivision 4.)

This table is a summary of your amount due.

Tax Change	Penalty	Interest	Claims	Total
\$673.09	\$0.00	\$85.31	\$0.00	\$758.40
Offset				\$0.00
Amount Due				\$758.40

How was the amount calculated?

The enclosed report explains the changes made and how we calculated your amount due.

What happens next?

If you agree with this order, you must pay the full amount due by February 8, 2026, to avoid additional late payment penalty and additional interest.

If you need to contact us about payment options:

Email: mdor.collection@state.mn.us
Mail: Collection Division
PO Box 64564
St. Paul, MN 55164-0564
Phone: 651-556-3003 or 1-800-657-3909

Payment Options

- **Pay electronically from your bank account.** Go to www.revenue.state.mn.us and type

make a payment into the Search box. We do not charge you for this service.

- **Pay by credit card or debit card.** Go to www.revenue.state.mn.us and type **make a payment** into the Search box. A third party processes these payments and charges a fee for this service
- **Pay by check or money order.** Include the enclosed voucher. Write the Letter ID on the memo line, and mail to the address on the voucher. You can find the Letter ID in the top right corner of this letter.
- **Pay by ACH credit transfer through your financial institution.** Go to www.revenue.state.mn.us and type **ACH Credit** into the Search box.

Payment Agreements

If you cannot pay this debt in full go to www.revenue.state.mn.us and type **payment agreement** into the Search box or call us at 651-556-3003 or 1-800-657-3909 (toll-free) to request one.

Note: You cannot enter into a payment agreement if your business is subject to Cannabis Gross Receipts Tax or has an active liquor license.

What if I disagree?

If you disagree with this order, you have the right to appeal. For details, see the enclosed information sheet, "Your right to appeal (ask for a change in our decision)." **Note:** Contacting our audit staff will not extend your deadline to appeal.



Gina Amacher, Director
Sales and Use Tax Division



Your Right to Appeal

What's an appeal?

An appeal is a written request to change a decision made by the Minnesota Department of Revenue.

If you disagree with a decision, you may ask us or the Minnesota Tax Court to change it.

If we deny your appeal, you may appeal our decision to the Tax Court.

How do I appeal to the Department of Revenue?

You can submit your appeal to us online or by mail. Appeals must be submitted or postmarked within 60 days of the letter's Notice Date.

Online

Go to www.revenue.state.mn.us and enter **Electronic Appeal** into the Search box.

You will need:

- Letter ID
- Letter date
- Amounts, including the tax years or periods, you are appealing
- Why you disagree with our decision
- Supporting documentation
- Tax return if you did not file but should have

By Mail

Send us a letter with the following:

- Name
- Address
- Minnesota Tax Identification Number or Social Security Number
- For corporations:
 - State of incorporation
 - Principal place of business
- Letter date
- Tax type involved
- Amounts, including the tax years or periods, you are appealing
- Why you disagree with our decision
- Tax return if you did not file but should have
- Your signature or that of your authorized representative (the person who is named on your power of attorney form)

Mail the letter and supporting documentation to:

Minnesota Revenue
Special Taxes - Appeals
Mail Station 3331
St. Paul, MN 55146-3331

What if I need more time to appeal?

You can request a one-time 30-day extension to appeal the decision. You must submit the request within 60 days of the letter's Notice Date.

Can someone help me with my appeal?

Yes. You may have an accountant, attorney, or other eligible adult represent you during the appeal. You must give that person written permission.

Fill out and sign a power of attorney (POA) form and submit it with your appeal. For more information, go to www.revenue.state.mn.us and enter **Power of Attorney** into the Search box. You can also call us at 651-296-3781 or 1-800-652-9094 to request a POA form.

How do I appeal to Minnesota Tax Court?

You may appeal your tax order to Minnesota Tax Court within 60 days of the Notice Date on the commissioner's order. You can find information for filing a tax court appeal, including the forms, instructions, extensions, and filing fees on the Minnesota Tax Court's website or by contacting them directly:

Mail: Minnesota Tax Court
Minnesota Judicial Center, Suite 245
25 Rev Dr. Martin Luther King Jr. Blvd
St. Paul, MN 55155
Phone: 651-539-3260
Website: <https://mn.gov/tax-court>

What if the order denies my claim for a refund?

If we denied your claim for a refund, you may either:

- Appeal to us or to the Minnesota Tax Court
- Sue us to recover your refund in Minnesota District Court within 18 months of the date of the order

What if I only disagree with the penalty amount?

You may ask us to reduce or cancel a penalty for filing or paying late (called an abatement).

If you disagree with any penalties other than those for filing or paying late, you must appeal the order.



How do I ask for an abatement?

Send us a letter explaining in detail why you believe you have reasonable cause for filing or paying late. Your request must be postmarked within 60 days of the Notice Date on the order. Include a copy of the order with your letter.

If you want to ask for an abatement and appeal other aspects of an order, you may do both at the same time in an appeal to the Department of Revenue. Mail your abatement letter to:

Minnesota Revenue
Special Taxes - Appeals
Mail Station 3331
St. Paul, MN 55146-3331

What happens after I ask for an abatement?

We will consider your request and notify you of our decision.

- **If we agree** to reduce or cancel the penalty and interest on the penalty, you must still pay the taxes and interest on those taxes.
- **If we deny** your request for an abatement, you may appeal our denial. You cannot ask for an abatement again. If you still disagree with the penalty, you must file an appeal. The denial will tell you how to appeal.

Where can I get more information about my appeal rights?

See Minnesota's statutes (laws) and administrative rules for more information.

For information about	See
Appealing to the Department of Revenue	Minnesota Statutes, Section 270C.35, available at www.revisor.mn.gov
Appealing to the Minnesota Tax Court	Minnesota Tax Court website at https://mn.gov/tax-court
Reducing or cancelling (abating) a penalty	Minnesota Statutes, Section 270C.34, available at www.revisor.mn.gov

Your check authorizes us to make a one-time electronic fund transfer from your account.

0021100001275743536200000000200000044636060000000000000000000000001



December 4, 2025

MN ID: 2888227
Letter ID: L1031331168

#BWBBMRR
#0000 0103 1331 1689#
MISSION TOWN OF
PO BOX 126
MERRIFIELD MN 56465-0126

Explanation of Adjustments

ST310C

Revenue Tax Specialist	Period Covered by Report	-
Nate Anderson	Notice Date	12/10/2025
651-556-4752	Additional Tax (From Tax Summary)	\$673.09

Based on an examination of your records, we made adjustments for the periods shown above.

As part of this audit, we advised you of certain incorrect actions relating to your Minnesota sales and use tax responsibilities. Minnesota tax law authorizes the assessment of a 10 percent negligence penalty. We did not apply the penalty to this audit. If we discover underreporting issues in the future, this penalty may apply. Since we discussed your errors and advised you of correct procedures, continued failure to file a return or filing a false or fraudulent return or claim for refund with the intent to evade or defeat a tax or payment of tax may subject you to the 50 percent fraud penalty. (M.S. 289A.60, Subd 5)

Minnesota sales and use tax law is governed by Minnesota Statutes, Chapter 297A (M.S. 297A) and Minnesota Rules, Chapter 8130. Statute cites or Rule references appear in parentheses whenever an item is defined as taxable or is specifically exempt under Statute or Rule. We also listed cites to tax administration and compliance law (M.S. 289A). For more specific information on each item, refer to the reason code (Reason) column on each schedule.

This report was based on the laws in effect during the review period and should not be considered a comprehensive list of sales and use tax issues that affect your business. Subsequent statutory changes and court decisions could affect the tax treatment of similar transactions. Because efforts were made to efficiently identify significant sales and use tax issues that affect your business, it is possible that your business records could contain sales and use tax issues not addressed in this audit.

If you paid a tax in excess of the taxes lawfully due, you can file a written claim for refund within 3-1/2 years from the date the tax return was due or one year from the date of an order assessing tax, an order determining an appeal or a commissioner filed return, whichever is later, provided that you paid in full the amount shown on the order or return made by the commissioner. The refund claim must identify the taxpayer, the type of tax paid, the period for which the tax was paid, the amount of the overpayment and the grounds on which the refund is being claimed.

Table of Contents

Tax Summary by Taxline
Computation of Tax, Penalty, and Interest
Schedule 1 - SWMT
Schedule 2 - refund

Tax Summary by Tax Line

	Taxable	Appt	Rate	Tax
Schedule 1: SWMT				
Commercial SWM Tax (17.00%)	\$6,777.00		17%	\$1,152.09
Schedule 1 Total:				\$1,152.09
Schedule 2: refund				
Variable Rate Purchases	(\$479.00)		100%	(\$479.00)
Schedule 2 Total:				(\$479.00)
Total Tax:				\$673.09



Computation of Tax, Penalty, and Interest by Period - through 12/10/2025
Tax, Penalty, and Interest

Periods	Tax	Interest	Total
01/01/2022 - 12/31/2022	\$130.20	\$26.09	\$156.29
01/01/2023 - 12/31/2023	\$282.04	\$41.61	\$323.65
01/01/2024 - 12/31/2024	\$260.85	\$17.61	\$278.46
	\$673.09	\$85.31	\$758.40

Amount Due: \$758.40

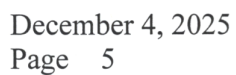
Tax, Penalty, and Interest Explanations

Explanations

We calculated interest from the date the tax was due to the notice date. (M.S. 289A.55)

The chart below shows the interest rate by period.

PERIOD	RATE
01/2010 - 12/2016	3%
01/2017 - 12/2018	4%
01/2019 - 12/2020	5%
01/2021 - 12/2022	3%
01/2023 - 12/2023	5%
01/2024 - 12/2025	8%
01/2026 - current	7%



MN ID: 2888227
Letter ID: L1031331168

Date	Name	Description	Rsn	Invoice	Taxable Amt	Tax	Grp
12/31/22			603		\$1,360.00	\$231.20	1
December 2022			Period Total:		\$1,360.00	\$231.20	
12/31/23			603		\$2,812.00	\$478.04	1
December 2023			Period Total:		\$2,812.00	\$478.04	
12/31/24			603		\$2,605.00	\$442.85	1
December 2024			Period Total:		\$2,605.00	\$442.85	
Schedule 1 Total (to Tax Summary):						\$1,152.09	

Schedule 1: SWMT

Part 2: Tax Rates

Tax Rate	Groups
Group 1	Commercial SWM Tax (17.00%)

Group 1 Tax Rates

Commercial SWM Tax (17.00%)
01/01/1998 - 12/31/2024 Rate: 17%

Reason Explanations	
603	A 17% solid waste management tax is imposed upon the sales price of mixed municipal solid waste management services received by a commercial generator or a self-hauler. (M.S. 297H.03, subd. 1 and 2 and M.S. 297H.05)



Schedule 2: refund

Part 2: Tax Rates

Tax Rate Groups

Group 1 Variable Rate Purchases

Group 1 Tax Rates

Variable Rate Purchases

07/31/1967 - 12/31/2024 Rate: 100%

Reason Explanations

901 Use this code to create any additional explanations.

End Of Report



Mission Township, Crow Wing County, Minnesota

Application for Driveway Access Permit

Permit Number: _____ (assigned by Township) Parcel Number: 77170535

Owner Name: Brian Johnson

Mailing Address: 13669 N Horseshoe Lake rd

Cell Phone Number: _____ Email: _____

Applicant Name: Brian Johnson

Cell Phone Number: _____ Email: _____

Address and Location of Driveway: 13669 N Horseshoe Lake rd
Merrifield MN 56465 north side of road

List any Special Considerations: driveway goes in one side of the shed and
out the other side so in effect it could be considered two driveways

Purpose of Driveway: ☒ Residence _____ Commercial (Specify Type) _____

Number of Present Driveways to property: 1 Date Proposed Driveway Needed: ASAP

Contractor: _____

Cell Phone Number: _____ Email: _____

I/we the undersigned make an application for permission to construct an access driveway at the above location to be constructed in accordance with Mission Township's Driveway Access Ordinance 2025-02, and to any special provisions stated in the permit. It is agreed that all work will be done to the satisfaction of the Township. It is further agreed that no work in connection with this application will commence until the application is approved and the permit is issued.

A fee and deposit of \$250.00 made payable to Mission Township must be made at time of application. Upon final inspection and approval by the township, the deposit will be refunded less a \$50.00 permit fee and any other costs reasonably incurred by the township as permitted in the Driveway Access Ordinance 2025-02.

Permission is hereby granted for consideration of the driveway access as described in the above application with said driveway to be constructed in accordance with Mission Township's Driveway Access Ordinance and to any special provisions included in the permit.

M. Big John Date: 12/15/25
Signature of Applicant

Northland Steam Cleaners

PO Box 413

Pine River, MN 56474

+12185874155

nscleaners@gmail.com

ADDRESS

Mission township

Estimate 217454

DATE 10/07/2025

ACTIVITY

AMOUNT

Strip and wax 40x40 area of VCT tile

1,600.00T

SUBTOTAL

1,600.00

TAX

118.00

TOTAL

\$1,718.00

Accepted By

Accepted Date

Northland Steam Cleaners

PO Box 413

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+12185874155

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1,600.00T

SUBTOTAL

1,600.00

TAX

118.00

TOTAL

\$1,718.00

Accepted By

Accepted Date

Clerk's Report-January 12th, 2026

1. Claims #11263 to #11291 totaling \$43,519.56.
2. Correspondence includes:
 - Memo from CWC LBAE, p1.
 - Letter from MN Dept of Revenue regarding Transfer Station Audit, p2-15.
 - Driveway Application – Brian Johnson, p16.
 - Estimate for stripping and waxing of Township floor-Northland Steam Cleaners, p17.

Naomi Scott, Mission Township Clerk

Treasurer's Report-Board Meeting-January 12th, 2026

1. Beginning Balance: \$2,246,215.13
 - a. Receipts: \$833,440.25
 - b. Disbursements: \$1,639,899.82
 - c. Ending Balance: \$1,434,177.11
2. The IRS mileage rate for 2026 is 72.5 cents per mile.
3. The sales tax report for FY2025 is filed and will be paid with the claims this month.
4. The PERA audit report and the Outstanding Indebtedness reports have been filed.
5. I would like permission to transfer \$52,328.38 to the Debt Service fund from the 2nd half tax receipts for Debt Service payments in 2026..
6. I would like permission to make the intra fund transfer for the end of the year. All of the receipts get assigned to the General Fund. We normally transfer money out of the General Fund to the Fire, Roads and Parks funds at the end of the year.



JANUARY 2026 MONTHLY FIRE DEPARTMENT REPORT

Monthly Calls: 13 calls for DEC		Year to Date Calls: 183 Calls	DEC 2024 Calls
Mission: EMS: 5	Fire: 2	Mission: 100	4
Center: EMS: 4	Fire: 1	Center: 54	3
Pelican: EMS: 0	Fire: 0	Pelican: 23	0
Mutual Aid:	Fire: 1	Mutual: 6	0

Department Training/Event Schedule:

- 1-8: Casey & Eric K. Fire I & II informational meeting at Brainerd Fire Hall
- 1/9-1/10: Jill Training in St. Cloud
- 1/13: Meeting/Training
- 1/20: Training
- 1/27: Training

Apparatus:

- Nothing to report this month

Personnel:

- Discuss timeframe for new applicants to complete background and submit proper paperwork.

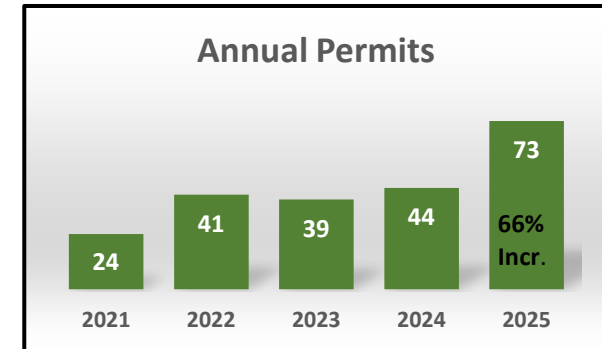
Miscellaneous:

- We should be working on getting First Due up and running shortly.
- Recap of Leadership Training from 1/9-1/10.
- Working with training companies to set up training for the 2026 year.
- Year of service for 2025 list. Letters will be given to each personnel on 1/13/26.
- Percentages for the 2026 year will be updated monthly and posted in the hall so personnel know where they are at throughout the year. Each personnel will have a code so names are not posted.



Planning & Zoning Tracking Report - 2025

Updated: 01-12-2026



Applicant	Date Submitted	Parcel	Location	Request	Town Board Action	Status & Disposition
Kolle Agent: Andrew Ranweiler	4/15/2025	77200620	29907 E. Horseshoe Lake Road	Scrap & re-build with a 70' OHW setback where 100' is required, and setback variances for new septic. Existing garage limits moving further away from lake.	Recommended Denial	✓DRT on 4-14-2025 ✓Town Board on 5-12-2025 ✓PC-BOA on 5-15-2025 Approved
Rocket Rentals, LLC	4/1/2025	77060524	32786 CSAH 3	Preliminary Plat for "Pelican Valley" consisting of 6 lots with no roads and intended for residential home sites.	Approved	✓DRT on 11-25-2024 ✓MT Planning Commission on 5-12-2025 ✓Town Board on 5-12-2025 ✓PC-BOA on 6-18-2025- Approved ✓CWC Board on 7-8-2025 Approved
Schoenecker, Michael	6/11/2025	77190573	13222 SW Horseshoe Lake Road	Scrap & re-build with walkout into hill at 48' OHW setback where 100' is required. New cabin will be closer to the lake & may require a CUP for dirt moving.	Recommended Denial	✓DRT on 4-14-2025 ✓Town Board on 7-14-2025 ✓PC-BOA on 7-17-2025 Requested 66 ft. for Patio & 82 ft. for Dwelling - Denied Variance of 78 ft. for Patio & 96 ft. for Dwelling Approved

Applicant	Date Submitted	Parcel	Location	Request	Town Board Action	Status & Disposition
Davis, Benjamin & Dawn	7/16/2025	77300501	12855 West Twin Lake Road	1) Lake setback of 106 feet where 150 feet is required to proposed second story addition to dwelling. 2) Lake setback of 99 ft. where 150 ft. is required for proposed second story deck. 2) Lake setback of 104 ft. where 150 ft. is required for proposed attached garage.	Recommended Approval of 2nd story addition & deck variances and Denial of variance for attached garage	✓DRT on 7-14-2025 ✓Town Board on 8-11-2025 ✓PC-BOA on 8-21-2025 Approved
New Wave Property Management LLC - Jason Luedtke	7/15/2025	77190503	13128 Mission Park Drive	1) Land Use Map Amendment from Shoreland District & RR 2.5 to Commercial District. 2) New Conditional Use Permit for Commercial Storage.	Recommended Approval of the LUMA and new CUP	✓DRT on 7-14-2025 ✓Town Board on 9-8-2025 ✓PC-BOA on 9-18-2025 Recommended Approval of LUMA to Cty. Board & Approved CUP ✓County Board on 10-14-2025- Approved
Crossthree LLC - Bill Parker, Authorized Agent	8/27/2025	77070543	31956 CSAH 3	Interim Use Permit for cannabis cultivation	No Recommendation	✓DRT on 9-8-2025 ✓Town Board on 10-13-2025 ✓PC-BOA on 10-16-2025- Approved
Raymond M. and Mary Kay Zabilla	11/10/2025	77010540	18224 Turtle Bay Trail	Preliminary Plat for Turtle Bay, platting a 5.48-acre parcel into 2 individual parcels meeting all requirements.	Approved	✓DRT on 10-13-2025 ✓MT-Planning Commission on 12-08-2025 - Town Board on 12-08-2025 ✓PC-BOA on 12-18-2025- Approved ✓County Board on 12-30-2025- Approved

Applicant	Date Submitted	Parcel	Location	Request	Town Board Action	Status & Disposition
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P&Z Inquiries/Pending Items

May-Resident concern about required permits for dirt moving @ 13802 Mission Park Drive. Verified permits & approved activity with CWC and advised resident.

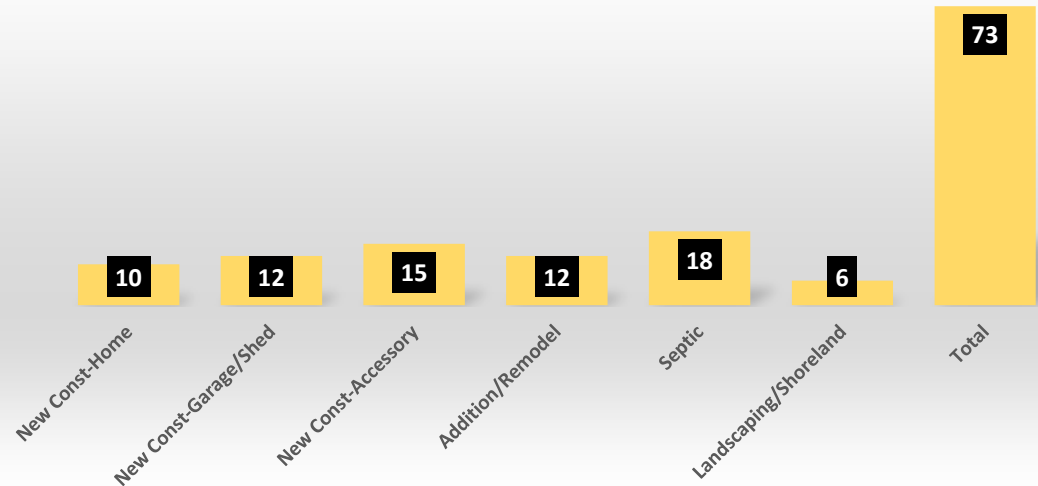
May-Residents concern about potential landscaping business on west side of EHLR, north of CR 109. CWC verified no active business on the property. Continue to monitor.

June-Inquiry about adding a retail business @ 13128 MPD, Parcel 77190503. Parcel has a CUP from 2003 for Storage. Directed to CWC. DRT on 7-14-2025 to request rezoning to Commercial 1. Submitted application to CWC.

Sept. - Inquiry about obtaining approval for an IUP for cannabis cultivation @ 31956 CSAH 3, Parcel 77070543 Zoned C1. DRT on 9-8-2025. Submitted application to CWC.

Oct. - Advised that Parcels 77170550, 77170548, 77170564, 77170569 off N. Horseshoe Lake Road were split into 10 acre parcels as allowed by ordinance. On the market as of November.

2025 Permits by Type



Memorandum



To: Town Board
From: Jon Auge, Chair
Date: 01-12-2026
Subject: Subdivision Moratorium Study Outline

Having adopted Interim Ordinance 2025-04 on 12-17-2025 which authorized a study “to determine how best to amend the Town Subdivision Ordinance to ensure it properly regulates the subdivision of land”, we have until August 16 to complete the study and enact any resulting amendments.

Specifically, the ordinance authorized a study to include:

1. A review of how Administrative Subdivisions and Exempt Divisions of Land are currently regulated, or not, under CWC’s Land Use Ordinance and our Subdivision Ordinance.
2. Understanding how the existing regulations and exemptions might be used to undermine the intent and goals of regulating subdivisions.
3. Explore possible amendments to our Subdivision Ordinance to regulate these divisions of land in a way to help ensure the goals and related protections associated with subdivisions are adequately addressed and preserved.

My recommendation is to use our Zoning Administrator Scott Saeher as our primary resource to conduct the study and propose ordinance amendments at his hourly rate of \$145. Scott will work with CWC to ensure, to the fullest extent possible, any proposed amendments fit our collaborative process. At appropriate times, it will be necessary to review our legal options with Troy, and to have him construct any amendments, at his hourly rate of \$245.

The target will be to have an initial report for Town Board review by May 1, allowing sufficient time to enact any proposed ordinance amendments prior to the August 16 deadline. The request is for the Board to authorize funding for the study not to exceed \$2,400, broken out as follows:

- | | |
|---|---------|
| • Saeher Consulting Analysis/Report Preparation (5-8 hours @ \$145) | \$1,160 |
| • Town Law Center, PLLP (3-5 hours @ \$245) | \$1,225 |

The Board will be given progress updates at each monthly meeting.