

**Resolution No. 2025-22**

**Increase Appropriation for Transfer of LOST Funds to Rural Services for Fiscal Year 2024-2025**

WHEREAS on June 10, 1997, voters of Cass County approved a one percent Local Option Sales and Services Tax to be imposed in the Unincorporated Area of Cass County with revenues from the tax being allocated in the unincorporated area of the County of Cass as follows:

40% for property tax relief,  
60% for rural/county betterment/development (e.g. secondary roads improvement, rural economic development, structure erection/repair),

WHEREAS, on June 18, 2024, the Cass County Board of Supervisors approved Resolution 2024-20 appropriating \$400,000 to be transferred from the Local Option Sales Tax Fund to the Secondary Roads Fund for tax relief in Fiscal Year 2024-2025, and

WHEREAS, the estimated Local Option Sales and Services Tax revenue in Fiscal Year 2024-2025 may exceed the amount estimated in June, 2024, requiring a larger 40% transfer than originally anticipated,

NOW THEREFORE, BE IT RESOLVED that the county auditor is authorized to transfer 40% of the Local Option Sales and Service Tax fund revenue to Rural Services for tax relief. The total maximum transfer shall be amended from \$400,000 to an amount not to exceed \$415,000 in Fiscal Year 2024-2025.

Roll Call Vote:

A Baier  
A Pettinger  
   Green  
A Richter  
A O'Brien

Resolution adopted this 3 day of June, 2025.

Steve Baier  
Steve Baier, Chairman,  
Board of Supervisors

Kathy Somers  
Kathy Somers  
County Auditor