

Kevin P. Watson
City Administrator

651.204.6010 Phone
651.204.6110 Fax
kevin.watson@cityvadnaisheights.com



The City of Vadnais Heights
800 East County Road E
Vadnais Heights, MN 55127

Memorandum:

TO: Mayor Krachmer and City Council Members

FROM: Kevin P. Watson, City Administrator

DATE: February 7, 2023

SUBJECT: LG220 Application for Exempt Gambling Permit for Church of St. Odilia to Hold a Raffle at the Vadnais Heights Commons at their Event on April 15, 2023

Recommended City Council Action

Approve the application for a Minnesota Lawful Gambling Permit LG 220 submitted by Church of St. Odilia to allow a raffle on Saturday, April 15, 2023 at their event at the Vadnais Heights Commons.

Background

The Church of Odilia wishes to hold a raffle at the Vadnais Heights Commons on Saturday, April 15, 2023. This organization submitted their Secretary of State business records showing their parent organization is a nonprofit 501(c) organization and they are currently active on the Federal Exempt Organization list.

Attachments: LG220 Application and Enclosures

MINNESOTA LAWFUL GAMBLING
LG220 Application for Exempt Permit

An exempt permit may be issued to a nonprofit organization that:

- conducts lawful gambling on five or fewer days, and
- awards less than \$50,000 in prizes during a calendar year.

If total raffle prize value for the calendar year will be \$1,500 or less, contact the Licensing Specialist assigned to your county by calling 651-539-1900.

Application Fee (non-refundable)

Applications are processed in the order received. If the application is postmarked or received 30 days or more before the event, the application fee is **\$100**; otherwise the fee is **\$150**.

Due to the high volume of exempt applications, payment of additional fees prior to 30 days before your event will not expedite service, nor are telephone requests for expedited service accepted.

ORGANIZATION INFORMATION

Organization Name: Church of St. Odilia Previous Gambling Permit Number: X-62107

Minnesota Tax ID Number, if any: 9041878 Federal Employer ID Number (FEIN), if any: 41-0837655

Mailing Address: 6495 Victoria St. N

City: Shoreview State: MN Zip: 55126 County: Ramsey

Name of Chief Executive Officer (CEO): Fr. Erich Rutten

CEO Daytime Phone: (651) 484-6681 CEO Email: frerich@stodilia.org
(permit will be emailed to this email address unless otherwise indicated below)

Email permit to (if other than the CEO): storms@stodilia.org

NONPROFIT STATUS

Type of Nonprofit Organization (check one):

Fraternal Religious Veterans Other Nonprofit Organization

Attach a copy of one of the following showing proof of nonprofit status:

(DO NOT attach a sales tax exempt status or federal employer ID number, as they are not proof of nonprofit status.)

- A current calendar year Certificate of Good Standing**
 Don't have a copy? Obtain this certificate from:
 MN Secretary of State, Business Services Division
 60 Empire Drive, Suite 100
 St. Paul, MN 55103
 Secretary of State website, phone numbers:
www.sos.state.mn.us
 651-296-2803, or toll free 1-877-551-6767
- IRS income tax exemption (501(c)) letter in your organization's name**
 Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS toll free at 1-877-829-5500.
- IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter)**
 If your organization falls under a parent organization, attach copies of both of the following:
 1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling; and
 2. the charter or letter from your parent organization recognizing your organization as a subordinate.

GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted (for raffles, list the site where the drawing will take place): Vadnais Heights Common

Physical Address (do not use P.O. box): 655 County Rd F E, Vadnais Heights, MN 55127

Check one:

City: Vadnais Heights Zip: 55127 County: Ramsey

Township: _____ Zip: _____ County: _____

Date(s) of activity (for raffles, indicate the date of the drawing): April 15, 2023

Check each type of gambling activity that your organization will conduct:

Bingo Paddlewheels Pull-Tabs Tipboards Raffle

Gambling equipment for bingo paper, bingo boards, raffle boards, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo ball selection devices may be borrowed from another organization authorized to conduct bingo. To find a licensed distributor, go to www.mn.gov/gcb and click on **Distributors** under the **List of Licensees** tab, or call 651-539-1900.

LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)

<p style="text-align: center;">CITY APPROVAL for a gambling premises located within city limits</p> <p><input type="checkbox"/> The application is acknowledged with no waiting period.</p> <p><input type="checkbox"/> The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).</p> <p><input type="checkbox"/> The application is denied.</p> <p>Print City Name: _____</p> <p>Signature of City Personnel: _____</p> <p>Title: _____ Date: _____</p> <div style="border: 1px solid black; padding: 5px; text-align: center; margin-top: 20px;"> <p>The city or county must sign before submitting application to the Gambling Control Board.</p> </div>	<p style="text-align: center;">COUNTY APPROVAL for a gambling premises located in a township</p> <p><input type="checkbox"/> The application is acknowledged with no waiting period.</p> <p><input type="checkbox"/> The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.</p> <p><input type="checkbox"/> The application is denied.</p> <p>Print County Name: _____</p> <p>Signature of County Personnel: _____</p> <p>Title: _____ Date: _____</p> <p>TOWNSHIP (if required by the county) On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.)</p> <p>Print Township Name: _____</p> <p>Signature of Township Officer: _____</p> <p>Title: _____ Date: _____</p>
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CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

The information provided in this application is complete and accurate to the best of my knowledge. I acknowledge that the financial report will be completed and returned to the Board within 30 days of the event date.

Chief Executive Officer's Signature: Rev. Erich Rutten Date: January 6, 2023
(Signature must be CEO's signature; designee may not sign)

Print Name: J. Erich Rutten

REQUIREMENTS	MAIL APPLICATION AND ATTACHMENTS
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Complete a separate application for:

- all gambling conducted on two or more consecutive days; or
- all gambling conducted on one day.

Only one application is required if one or more raffle drawings are conducted on the same day.

Financial report to be completed within 30 days after the gambling activity is done:
A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.

Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).

Mail application with:

- a copy of your proof of nonprofit status; and
- application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is **\$100**; otherwise the fee is **\$150**. Make check payable to **State of Minnesota**.

To: Minnesota Gambling Control Board
1711 West County Road B, Suite 300 South
Roseville, MN 55113

Questions?
Call the Licensing Section of the Gambling Control Board at 651-539-1900.

<p>Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the</p>	<p>application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board members, Board staff whose work requires access to the information; Minnesota's Depart-</p>	<p>ment of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.</p>
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ARCHDIOCESE
OF
SAINT PAUL &
MINNEAPOLIS

OFFICE OF THE CHANCELLOR FOR CIVIL AFFAIRS

January 24, 2022

Reverend James Rutten
Church of Saint Odilia
3495 Victoria St N
Shoreview, MN 55126-3813

Dear Reverend Rutten,

The Church of St. Odilia, of Shoreview, Minnesota, a Minnesota religious parish corporation, is a tax exempt organization under the provisions of Section 501(c)(3) of the Internal Revenue Code by reason of a Group Ruling issued to the United States Conference of Catholic Bishops by the Internal Revenue Service on September 1, 2021, which is the latest annual update in a series that began with the original determination of March 25, 1946. A copy of the 2021 Group Ruling is enclosed. The Group Exemption Number is 0928.

The Group Ruling provides that any organizations listed in the *Official Catholic Directory* for 2021 as being an agency, instrumentality and educational, charitable and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, are tax exempt.

The Church of St. Odilia, of Shoreview, Minnesota, is listed in the *Official Catholic Directory* for 2021 on page 1217. A copy of the Archdiocesan section from the directory showing that listing is enclosed.

If you have any questions about the tax exempt status, please contact me.

Sincerely,

Joseph F. Kueppers
Chancellor for Civil Affairs

ENCLOSURES

**Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201**

Department of the Treasury

Date: September 1, 2021

Person to Contact:

R. Meyer ID# 0110429

Toll Free Telephone Number:

877-829-5500

United States Conference of Catholic
Bishops
3211 4th Street, NE
Washington, DC 20017-1194

Group Exemption Number:

0928

Dear Sir/Madam:

This responds to your July 29, 2021, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the *Official Catholic Directory for 2021*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the *Official Catholic Directory for 2021* are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

Donors may deduct contributions to you and your subordinate organizations as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gifts tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Subordinate organizations under a group exemption do not receive individual exemption letters. Subordinate organizations are not listed in Tax Exempt Organization Search (Pub 78 data), and many are not listed in the Exempt Organizations Business Master

File extract, or EO BMF. Donors may verify that a subordinate organization is included in your group exemption by consulting the *Official Catholic Directory*, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, *Group Exemption*, for additional information about group exemptions.

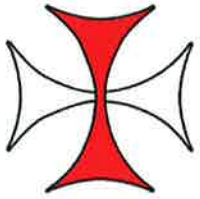
Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

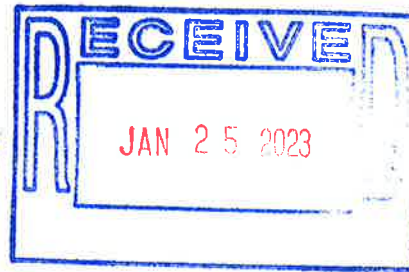
Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements



Catholic Community of St. Odilia

3495 N. Victoria • Shoreview, MN 55126-3895

January 25, 2022



Peggy Aho
City of Vadnais Heights
800 Co Rd E East
Vadnais Heights, MN 55127

RE: Exempt Gambling Permit – Church of St. Odilia, School Bloom Fundraising Event

The Catholic Community of St. Odilia will be conducting a fundraising event for the Church of St. Odilia located at the Vadnais Heights Common at 655 County Rd F E, Vadnais Heights, MN 55127 on April 15, 2023. This event will include Raffles considered games of chance as stated from the State Lawful Gambling Board. With this letter, we are requesting that the City of Dellwood approve our enclosed application for a Lawful Gambling Exempt Permit (LG220).

Also enclosed is the \$100.00 Application Fee payable to the State of Minnesota. If our application is approved, please forward the approved application and enclosed application fee to the State of MN:

Gambling Control Board
1711 West County Road B
Suite 300 South
Roseville, MN 55113

Thank you for your assistance. Please feel free to contact me if you need any additional information.

Sincerely,

Rick Storms
Parish Administrator

Cc: Fr. Erich Rutten, Pastor, Church of St. Odilia

Enc.

Catholic Community of St. Odilia

Church 651.484.6681 • School 651.484.3364 • Faith Formation 651.484.6681
www.stodilia.org