

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 1181

**DATE:** April 25, 2005

**Version:** As introduced

**Authors:** Cox and others

**Subject:** Adding soil and water conservation districts to the definition of special taxing districts

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### Overview

Makes soil and water conservation districts special taxing districts, thereby authorizing them to impose their own levies. There is no effective date in the bill.

#### Section

**1 Budget; soil and water conservation districts.** Provides that the county board may annually authorize soil and water conservation district levies as contained in section 2. Currently the county boards levy on behalf of these districts. There are about 90 soil and water conservation districts.

**2 District funds and levies.**

**Subdivision 1. General fund.** Authorizes soil and water conservation districts to establish a general fund consisting of (1) an ad valorem levy that cannot exceed 0.048 percent of taxable market value, or \$750,000, whichever is less; and (2) revenue received from the county for administration of the district. The money would be used for general administrative expenses.

**Subd. 2. Implementation and project match fund.** Allows the district to create an implementation fund to supply funds for the implementation of the projects of the district or to match grants from outside sources.

## **Section**

**Subd. 3. Budget hearing.** Requires a public hearing before adopting a budget when levies are authorized by the county board.

**Subd. 4. Budget adoption.** Provides that on or before September 15 of each year, the supervisors shall adopt a budget for the following year and decide on the total amount necessary to be raised from property taxes to meet that budget.

**Subd. 5. Certification to the county auditor.** Requires that after the adoption of the budget and no later than September 15, the district shall certify to the auditor of each county within the district, the county's share of the authorized tax, which shall be the same proportion to the total levy as the net tax capacity of the area of the county within the district bears to the net tax capacity of the entire district. The maximum levy cannot exceed the amount in subdivisions 1 and 2.

**Subd. 6. Levy.** Authorizes the county auditor to impose the levy and the county treasurer to collect the amounts and make settlements in the same manner as other taxes are distributed. Provides that this levy is in addition to other county taxes authorized by law.

**3 Special taxing districts; definition.** Adds soil and water conservation districts to the statutory list of special taxing districts.