





- Subject Soil and Water Conservation Districts
- Authors Persell
- Analyst Janelle Taylor
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Overview

This bill would give levy authority to soil and water conservation districts (SWCDs) and allow the districts to establish soil and water management areas within their districts to raise revenue for certain programs/projects.

Summary

| Section | Description |
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| 1 | Budget. Requires a SWCD to annually present a work plan to the county board in addition to the budget which is required under current law and makes conforming changes related to the new SWCD levy authority provided in section 3. |
| 2 | Water resource management. Allows SWCD supervisors to conduct studies and monitor soil and water resources within their district and implement programs to manage the resources. |
| 3 | District funds, levies, and charges. Subd. 1. District operations fund. Requires a SWCD to create an operations fund and deposit money from any levy imposed under this section and certain other sources of revenue into the fund. Subd. 2. Soil and water management fund. Allows a SWCD to create a soil and water management fund to deposit revenues raised from soil and water management areas for special projects under the new authority established in section 4 and revenues received from state, county, or federal agencies for projects. Subd. 3. Budget hearing. Requires SWCD supervisors to hold a public hearing |
| | Subd. 3. Budget hearing. Requires SWCD supervisors to hold a public hearing before adopting a budget and establishes notification requirements for the hearing. |
| | Subd. 4. Budget adoption. Requires a SWCD to adopt a budget by September 15 each year and determine the total amount necessary to be raised to meet the |

Section Description

budget from the levy imposed under this section or soil and water management charges.

Subd. 5. Certification of levy to auditor. Requires a SWCD to certify to each county within the district the county's share of the authorized tax. Limits the amount levied to 0.048 percent of taxable market value or \$1,000,000, whichever is less.

Subd. 6. Levy. Requires the auditor of each county to add the levy amount to other tax levies on the property and distribute the taxes as they do other taxes distributed to political subdivisions.

4 Soil and water management area.

Subd. 1. Soil and water management area. Allows a SWCD to establish a soil and water management area within its territory for collecting revenues and paying the costs of programs/projects consistent with the district's comprehensive plan.

Subd. 2. Procedure. Allows a SWCD to establish a soil and water management area only by board order after a public hearing and establishes requirements for the order.

Subd. 3. Notification. Requires the SWCD to notify the cities and counties within the proposed soil and water management area ten days prior to a hearing regarding the program and projects. Requires the cities and counties to submit any concerns and requires the SWCD supervisors to consider the concerns.

5 Special taxing districts; definition.

Adds soil and water conservation districts to the list of special taxing districts.

6 Collection of charges by soil and water conservation districts.

Allows a SWCD to collect charges established under the new authority in section 4 in a manner the district determines including certification to the county auditor. Requires the SWCD to make the certification by October 15 each year. Specifies the charges are to be treated similar to other real property taxes with respect to enforcing collection, penalties, and interest. Allows a person to appeal the charges.



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