

**Subject** Soil and Water Conservation District Fee

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## Summary

Requires any county that contains a soil and water conservation district (SWCD) to impose an additional \$25 fee on mortgage and deed recordings and registrations subject to the mortgage registration or deed taxes. Also specifies that counties without an SWCD, but carry out duties of an SWCD, must also impose the fee.

The county must deposit the proceeds of this fee in a special SWCD account within its general fund and transfer funds to SWCDs in May, October, and December. Counties without SWCDs must use funds in the account for soil and water conservation duties.

Effective July 1, 2021.