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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 1895

02/25/2014 Authored by Sundin

The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; property; granting levy authority to the Carlton County
1.3 Soil and Water Conservation District; amending Minnesota Statutes 2013
1.4 Supplement, section 275.066.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2013 Supplement, section 275.066, is amended to read:

1.7 **275.066 SPECIAL TAXING DISTRICTS; DEFINITION.**

1.8 For the purposes of property taxation and property tax state aids, the term "special
1.9 taxing districts" includes the following entities:

- 1.10 (1) watershed districts under chapter 103D;
1.11 (2) sanitary districts under sections 442A.01 to 442A.29;
1.12 (3) regional sanitary sewer districts under sections 115.61 to 115.67;
1.13 (4) regional public library districts under section 134.201;
1.14 (5) park districts under chapter 398;
1.15 (6) regional railroad authorities under chapter 398A;
1.16 (7) hospital districts under sections 447.31 to 447.38;
1.17 (8) St. Cloud Metropolitan Transit Commission under sections 458A.01 to 458A.15;
1.18 (9) Duluth Transit Authority under sections 458A.21 to 458A.37;
1.19 (10) regional development commissions under sections 462.381 to 462.398;
1.20 (11) housing and redevelopment authorities under sections 469.001 to 469.047;
1.21 (12) port authorities under sections 469.048 to 469.068;
1.22 (13) economic development authorities under sections 469.090 to 469.1081;
1.23 (14) Metropolitan Council under sections 473.123 to 473.549;
1.24 (15) Metropolitan Airports Commission under sections 473.601 to 473.679;

- (16) Metropolitan Mosquito Control Commission under sections 473.701 to 473.716;
- (17) Morrison County Rural Development Financing Authority under Laws 1982, chapter 437, section 1;
- (18) Croft Historical Park District under Laws 1984, chapter 502, article 13, section 6;
- (19) East Lake County Medical Clinic District under Laws 1989, chapter 211, sections 1 to 6;
- (20) Floodwood Area Ambulance District under Laws 1993, chapter 375, article 5, section 39;
- (21) Middle Mississippi River Watershed Management Organization under sections 103B.211 and 103B.241;
- (22) emergency medical services special taxing districts under section 144F.01;
- (23) a county levying under the authority of section 103B.241, 103B.245, or 103B.251;
- (24) Southern St. Louis County Special Taxing District; Chris Jensen Nursing Home under Laws 2003, First Special Session chapter 21, article 4, section 12;
- (25) an airport authority created under section 360.0426; ~~and~~
- (26) any other political subdivision of the state of Minnesota, excluding counties, school districts, cities, and towns, that has the power to adopt and certify a property tax levy to the county auditor, as determined by the commissioner of revenue; and
- (27) the Carlton County Soil and Water Conservation District under this act.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 2. CARLTON COUNTY SOIL AND WATER CONSERVATION DISTRICT; SPECIAL TAXING POWERS.

Subdivision 1. **Definition.** For purposes of this section, "district" means the Carlton County Soil and Water Conservation District.

Subd. 2. **Levy authority.** The district may levy ad valorem property taxes on taxable property within the area of its jurisdiction. The proceeds of the tax must be placed in a separate account and used only for the purposes specified in subdivision 3. The district is a special taxing district as defined by Minnesota Statutes, section 275.066, with the power to adopt and certify a property tax levy to the county auditor, and is subject to the requirements in Minnesota Statutes, section 275.067.

Subd. 3. **Purpose; limit on levy amount.** (a) The district must use the proceeds of any tax imposed under this authority solely to pay principal, interest, and any associated costs of obtaining and servicing a loan to finance the planning, constructing, and equipping of an office and storage facility for the district.

3.1 **(b) The maximum amount of the levy in any year may not exceed the amount**
3.2 **necessary, after deduction of any amount remaining from the levy imposed in prior years,**
3.3 **to pay 105 percent of the principal and interest due in the following calendar year and**
3.4 **through July 1 of the next year.**

3.5 **Subd. 4. **Expiration.** (a) The district's authority to levy taxes expires:**

3.6 **(1) following the final payment of principal, interest, and any associated costs of the**
3.7 **loan under subdivision 3, or any loan or other financing that refinanced the original loan; or**

3.8 **(2) if the district does not obtain the loan under subdivision 3 prior to May 1, 2017.**

3.9 **(b) Upon expiration of this section, any amount remaining in the account created**
3.10 **under subdivision 2 must be transferred to the general account of the district and used to**
3.11 **reduce any amount to be levied for the district by the county under Minnesota Statutes,**
3.12 **section 103C.331, subdivision 16, for the following year, and any subsequent years, until**
3.13 **the amount remaining is exhausted.**

3.14 ****EFFECTIVE DATE.** This section is effective the day following compliance by**
3.15 **the Carlton County Soil and Water Conservation District board with Minnesota Statutes,**
3.16 **section 645.021, subdivisions 2 and 3.**