

**SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION**

**S.F. No. 60**

(SENATE AUTHORS: RARICK)

DATE  
01/14/2021

D-PG  
89 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property; authorizing levy authority for certain soil and water  
1.3 conservation districts.

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

1.5 Section 1. **CARLTON COUNTY AND PINE COUNTY SOIL AND WATER**  
1.6 **CONSERVATION DISTRICTS; LEVY AUTHORITY.**

1.7 Subdivision 1. **Authorization.** The soil and water conservation districts located in Carlton  
1.8 County and Pine County are deemed special taxing districts under Minnesota Statutes,  
1.9 section 275.066, clause (26), and may adopt and certify a property tax levy as provided in  
1.10 this section.

1.11 Subd. 2. **Tax levy.** The district board may levy a tax on all taxable property in the district.  
1.12 The tax levy may not exceed 0.048 percent of the estimated market value of the district, or  
1.13 \$1,000,000, whichever is less. The amount raised must be spent by the district board as  
1.14 provided under Minnesota Statutes, chapter 103C, or for any other purpose authorized by  
1.15 law.

1.16 Subd. 3. **Public hearing.** (a) Before adopting the tax levy, the district board shall hold  
1.17 a public hearing on the proposed levy after determining the total amount necessary to be  
1.18 raised from the levy to meet the needs of the district.

1.19 (b) The district board shall publish notice of the hearing, including a summary of the  
1.20 proposed tax levy, in at least one newspaper of general circulation in the county. The notice  
1.21 and summary shall be published once each week for two successive weeks prior to the  
1.22 hearing. The last notice shall be at least two days prior to the hearing.

2.1 Subd. 4. **Budget adoption.** On or before September 15 each year, the district board, by  
2.2 majority vote of its members, may adopt a tax levy for the following year. After adoption  
2.3 of the tax levy, and no later than September 30, the district board must certify to the county  
2.4 auditor the total tax levy authorized under subdivision 2. The tax must be collected and  
2.5 distributed to the district board as prescribed in Minnesota Statutes, chapter 276.

2.6 Subd. 5. **Expiration.** The tax levy authorized under this section shall apply for taxes  
2.7 payable in 2022 through taxes payable in 2024 only.

2.8 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2022.