103E.735 DRAINAGE SYSTEMS; REPAIR FUND.

Subdivision 1. **Authority and limits of fund.** To create a repair fund for a drainage system to be used only for repairs, the drainage authority may apportion and assess an amount against all property and entities assessed for benefits in proceedings for establishment of the drainage system, including property not originally assessed and subsequently found to be benefited according to law. The fund may not exceed 20 percent of the assessed benefits of the drainage system or $100,000, whichever is greater. If the account in a fund for a drainage system exceeds the larger of 20 percent of the assessed benefits of the drainage system or $100,000, assessments for the fund may not be made until the account is less than the larger of 20 percent of the assessed benefits or $100,000. Assessments must be made pro rata according to the determined benefits. Assessments may be made payable, by order, in equal annual installments. The auditor shall file a tabular statement as provided in section 103E.731, subdivision 4, with the county recorder. Assessments must be collected as provided in section 103E.731.

Subd. 2. **Transferring drainage system.** If a drainage system within the county has been taken over by a watershed district, or if responsibility for repair and maintenance of the drainage system has been assumed by any other governing body, the board may transfer any remaining surplus of the drainage system repair fund to the repair fund of the watershed district or to the appropriate fund of any existing governing body having responsibility for repair and maintenance of the drainage system.

History: *1990 c 391 art 5 s 98; 2010 c 298 s 7*