458D.111 COLLECTION OF SOLID WASTE MANAGEMENT SERVICE CHARGES.

Subdivision 1. **Authority.** The board shall have the powers of a county as specified in section 400.08.

Subd. 2. **Method of collecting certain service charges.** The board shall determine the method of collecting service charges in a service area by resolution.

Subd. 3. **Service charges on real estate.** In addition to any methods provided in section 400.08, the board may assess and collect service charges as follows. On or before October 15 of each year, the board shall certify to each county auditor an itemized list of solid waste management service charges and a description of parcels of lands against which the charges arise. It shall be the duty of the county auditors to include the charges upon the tax rolls of the county for the taxes due and payable for the following year. The solid waste management service charge shall be enforced and collected in the manner provided for the enforcement and collection of real property taxes. The service charges shall be subject to the same penalties, interest, and other conditions provided for the collection of property taxes. The board shall reimburse each county auditor for the costs of collection of the service charge.

History: *1997 c 231 art 16 s 18*