

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

**S.F. No. 3580**

(SENATE AUTHORS: HOFFMAN, Abeler and Gustafson)

DATE  
02/15/2024

D-PG

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 Anoka County Soil  
1.3 and Water Conservation District; authorizing Anoka County Soil and Water  
1.4 Conservation District to establish natural resource stewardship areas; amending  
1.5 Minnesota Statutes 2022, sections 275.066; 444.075, by adding a subdivision;  
1.6 proposing coding for new law in Minnesota Statutes, chapter 103C.

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

1.8 Section 1. [103C.701] ANOKA COUNTY SOIL AND WATER CONSERVATION  
1.9 DISTRICT; LEVY AUTHORITY.

1.10 Subdivision 1. **Authorization.** The soil and water conservation district located in Anoka  
1.11 County is deemed a special taxing district under section 275.066 and may adopt and certify  
1.12 a property tax levy as provided in this section.

1.13 Subd. 2. **Tax levy.** The district board may levy a tax on all taxable property in the district.  
1.14 The tax levy may not exceed 0.004 percent of the estimated market value of the district, or  
1.15 \$2,000,000, whichever is greater. The amount raised must be spent by the district board as  
1.16 provided under this chapter or for any other purpose authorized by law.

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

1.20 (b) The district board must publish notice of the hearing, including a summary of the  
1.21 proposed tax levy, in at least one newspaper of general circulation in the county. The notice  
1.22 and summary must be published once each week for two successive weeks before the  
1.23 hearing. The last notice must be at least two days before 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 chapter 276.

2.6 **EFFECTIVE DATE.** This section is effective beginning with property taxes payable  
2.7 in 2025.

2.8 **Sec. 2. [103C.705] NATURAL RESOURCE STEWARDSHIP AREAS.**

2.9 Subdivision 1. **Authorization.** The soil and water conservation district in Anoka County  
2.10 may establish, as defined in the district's comprehensive plan, a natural resources stewardship  
2.11 area or areas within its territory for collecting revenues through charges and paying the  
2.12 costs of programs and projects that are consistent with the district's comprehensive plan and  
2.13 authorized under section 103B.201, 103B.255, 103B.3369, 103B.801, 103C.331, 103C.501,  
2.14 or 103C.601.

2.15 Subd. 2. **Procedure.** (a) The soil and water conservation district in Anoka County may  
2.16 establish a natural resources stewardship area only by order of the district board after public  
2.17 notice and hearings.

2.18 (b) The proposed order must describe:

2.19 (1) the geographical area to be included in the natural resources stewardship area;

2.20 (2) the purpose of the natural resources stewardship area;

2.21 (3) the budgeting process, including public notice and hearing, that will be used to set  
2.22 the amount of the necessary charges each year;

2.23 (4) the methods used to determine charges; and

2.24 (5) the length of time the natural resources stewardship area will remain in force.

2.25 (c) After adoption, the order must be filed with the county auditor and county recorder.

2.26 (d) The natural resources stewardship area may be dissolved by the procedure prescribed  
2.27 for establishing the natural resources stewardship area.

2.28 Subd. 3. **Notification.** The board of the soil and water conservation district in Anoka  
2.29 County must provide notice to the towns, cities, and counties in the natural resources  
2.30 stewardship area before any hearing to discuss projects and programs in the natural resources  
2.31 stewardship area. The notice must occur at least ten days before the hearing. The district

3.1 board must allow the towns, cities, and counties to submit to the district board any concerns  
3.2 and other feedback relating to implementing the programs or projects.

3.3 **EFFECTIVE DATE.** This section is effective for areas established in 2025 and  
3.4 thereafter.

3.5 Sec. 3. Minnesota Statutes 2022, section 275.066, is amended to read:

3.6 **275.066 SPECIAL TAXING DISTRICTS; DEFINITION.**

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

3.9 (1) watershed districts under chapter 103D;

3.10 (2) sanitary districts under sections 442A.01 to 442A.29;

3.11 (3) regional sanitary sewer districts under sections 115.61 to 115.67;

3.12 (4) regional public library districts under section 134.201;

3.13 (5) park districts under chapter 398;

3.14 (6) regional railroad authorities under chapter 398A;

3.15 (7) hospital districts under sections 447.31 to 447.38;

3.16 (8) St. Cloud Metropolitan Transit Commission under sections 458A.01 to 458A.15;

3.17 (9) Duluth Transit Authority under sections 458A.21 to 458A.37;

3.18 (10) regional development commissions under sections 462.381 to 462.398;

3.19 (11) housing and redevelopment authorities under sections 469.001 to 469.047;

3.20 (12) port authorities under sections 469.048 to 469.068;

3.21 (13) economic development authorities under sections 469.090 to 469.1081;

3.22 (14) Metropolitan Council under sections 473.123 to 473.549;

3.23 (15) Metropolitan Airports Commission under sections 473.601 to 473.679;

3.24 (16) Metropolitan Mosquito Control Commission under sections 473.701 to 473.716;

3.25 (17) Morrison County Rural Development Financing Authority under Laws 1982, chapter  
3.26 437, section 1;

3.27 (18) Croft Historical Park District under Laws 1984, chapter 502, article 13, section 6;

4.1 (19) East Lake County Medical Clinic District under Laws 1989, chapter 211, sections  
4.2 1 to 6;

4.3 (20) Floodwood Area Ambulance District under Laws 1993, chapter 375, article 5,  
4.4 section 39;

4.5 (21) Middle Mississippi River Watershed Management Organization under sections  
4.6 103B.211 and 103B.241;

4.7 (22) fire protection and emergency medical services special taxing districts under section  
4.8 144F.01;

4.9 (23) a county levying under the authority of section 103B.241, 103B.245, or 103B.251;

4.10 (24) Southern St. Louis County Special Taxing District; Chris Jensen Nursing Home  
4.11 under Laws 2003, First Special Session chapter 21, article 4, section 12;

4.12 (25) an airport authority created under section 360.0426; ~~and~~

4.13 (26) Anoka County Soil and Water Conservation District under section 103C.701; and

4.14 ~~(26)~~ (27) any other political subdivision of the state of Minnesota, excluding counties,  
4.15 school districts, cities, and towns, that has the power to adopt and certify a property tax levy  
4.16 to the county auditor, as determined by the commissioner of revenue.

4.17 **EFFECTIVE DATE.** This section is effective beginning with property taxes payable  
4.18 in 2025.

4.19 Sec. 4. Minnesota Statutes 2022, section 444.075, is amended by adding a subdivision to  
4.20 read:

4.21 **Subd. 2b. Collection of charges by soil and water conservation districts.** (a) With  
4.22 respect to the soil and water conservation district in Anoka County, charges established  
4.23 under section 103C.705 for funding projects authorized under section 103B.201, 103B.255,  
4.24 103B.3369, 103B.801, 103C.331, 103C.501, or 103C.601 may be billed and collected in a  
4.25 manner the district determines, including certification to Anoka County for collection by  
4.26 the county. Anoka County may bill and collect the charges in a manner the county board  
4.27 determines or as described in paragraph (b).

4.28 (b) On or before October 15 each year, the district or county board may certify to the  
4.29 county auditor all unpaid outstanding charges and a description of the lands against which  
4.30 the charges arose. The county auditor must extend the charges with interest not to exceed  
4.31 the interest rate provided in section 279.03, subdivision 1a, upon the tax rolls of the county  
4.32 for the taxes of the year in which the charge is filed. For each year ending October 15, the

5.1 charge with interest must be carried into the tax becoming due and payable in the following  
5.2 calendar year and must be enforced and collected in the manner provided for enforcing and  
5.3 collecting real property taxes. The charges, if not paid, become delinquent and subject to  
5.4 the same penalties and the same rate of interest as real property taxes.

5.5 (c) Any individual may appeal the charges under section 103C.635.

5.6 **EFFECTIVE DATE.** This section is effective for charges billed in 2025 and thereafter.