# MEMORANDUM
Comfort Lake-Forest Lake Watershed District

**Date:** August 20, 2025
**To:** CLFLWD Board of Managers
**From:** Mike Kinney, District Administrator
**Subject:** MN Watersheds Resolutions

District Wide

### Background/Discussion
The purpose of this agenda item is to discuss and approve a resolution for consideration by the MN Watersheds.

### Recommended Motion
Manager _____ moves to approve the proposed resolution. Seconded by Manager _____.

### Attached
Resolution

**BACKGROUND INFORMATION ON MINNESOTA WATERSHEDS RESOLUTION 2025-XX**
**Resolution Supporting a Legislative Amendment to Clarify the Deadline for Watershed Districts to Certify Levies**

Proposing District: Comfort Lake-Forest Lake Watershed District
Contact Name: Michael Kinney, Administrator
Phone Number:
Email Address: michael.kinney@clflwd.org

***Background that led to submittal of this resolution:***
Watershed districts are "special taxing districts" as defined at Minnesota Statutes §275.066. Under the "Truth in Taxation" statute, Minnesota Statutes §275.065, special taxing districts must certify their levies by September 30 of each year. Previously, this deadline was September 15, but in 2017 the legislature changed this to September 30. However, the watershed law, at Minnesota Statutes §§103D.911 and 103D.915, states a September 15 deadline. It seems nearly certain that when the legislature changed the deadline in the Truth in Taxation law, it simply didn't take account of the specific provisions in the watershed law, and the need to amend these as well. Now there are two different dates in the law.

As a consequence, every year there is confusion. Our county auditors distribute materials advising us of a September 30 deadline, and are unaware of the September 15 deadline in the watershed law. We understand this is true for watershed districts in other counties as well. We have spoken with a Mn Department of Revenue representative, who was not aware of the specific term in the watershed law. However, legal counsel advises that as a technical matter, the earlier deadline in the watershed law remains applicable. The purpose of this legislative change is to make a correction that the legislature overlooked in 2017, remove confusion, and allow watershed districts, without risk, the additional two weeks as may be desirable in their annual budgeting process.

***Efforts to solve the problem:***
The matter is resolved only by this legislative change to the watershed law.

***Is legislative action the best means of addressing the matter? If yes, what is the purpose or intent of your proposal? If not, what advocacy steps could be taken with state or local government officials?***
Yes, the issue is a conflict between two statutes, and so legislative action is the only means to resolve it. Each watershed district could ask its county auditor(s) to affirm that they will accept levy certifications to September 30, but this is inefficient and still would risk districts being in technical non-compliance with the watershed statute.

***Potential solutions include:***
Amending Minnesota Statutes §§103D.911 and 103D.915 from "September 15" to "September 30."

***Anticipated support or opposition:***
We would expect support from all watershed districts, county auditors, and possibly the Mn Department of Revenue. We would not expect opposition.

This issue:
- Applies to the entire state
- Requires legislative action

**MINNESOTA WATERSHEDS RESOLUTION 2025-XX**

**Resolution Supporting a Legislative Amendment to Clarify the Deadline for Watershed Districts to Certify Levies**

**WHEREAS** the Minnesota Truth-in-Taxation statute, Minnesota Statutes §275.065, specifies procedures and deadlines for "special taxing districts" to determine and certify property tax levies, and watershed districts are defined, at Minnesota Statutes §275.066, as special taxing districts;

**WHEREAS** the Truth-in-Taxation statute previously required special taxing districts to certify tax levies to county auditors by September 15 each year, but in 2017 was amended to specify a September 30 deadline;

**WHEREAS** since 1994, the watershed law, at Minnesota Statutes §§103D.911 and 103D.915, has specified a September 15 deadline to certify tax levies;

**WHEREAS** it is fairly presumed that when the legislature amended the Truth-in-Taxation levy certification deadline in 2017, it overlooked the deadlines also specified in the watershed law, and did not intend to create two different certification deadlines for watershed districts; and

**WHEREAS** the existence of two deadlines creates confusion annually among watershed districts and county auditors, risks technical non-compliance with levy requirements, and risks that a levy certification may be disrupted or deemed ineffective;

**NOW, THEREFORE, BE IT RESOLVED** that Minnesota Watersheds supports the introduction of legislation to amend Minnesota Statutes §§103D.911 and 103D.915 to specify a levy certification deadline of September 30.