

# MINNESOTA • REVENUE

## PROPERTY TAX Vadnais Lake Area Water Management Organization Storm Sewer Utility Fees

April 8, 2008

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis S.F. 3819 (Rummel) **as amended (AO8-1588)**

	<u>Fund Impact</u>			
	<u>F.Y. 2008</u>	<u>F.Y. 2009</u>	<u>F.Y. 2010</u>	<u>F.Y. 2011</u>
		(000's)		
General Fund	(\$0)	(\$0)	(\$0)	(\$0)

Effective the day following final enactment.

### EXPLANATION OF THE BILL

**Proposed Law:** The proposal would allow the Vadnais Lake Area Water Management Organization to certify to the county auditor any fees or charges imposed by the organization and the parcels on which the charges are imposed. The charges must be certified by December 31 to appear on statements for taxes payable in the following year. Unpaid charges are subject to the same penalties as real property taxes and become a lien upon the property.

### REVENUE ANALYSIS DETAIL

- The county auditor may charge VLAWMO a fee in the amount necessary to recover administration costs.
- VLAWMO imposed fees and charges will not affect the levy amount and therefore will not impact the general fund through changed property tax refunds.

**Number of Taxpayers:** VLAWMO covers approximately 25 square miles in the northeast metropolitan area. The watershed encompasses the City of North Oaks and portions of the Cities of White Bear Lake, Gem Lake, Vadnais Heights, Lino Lakes, and White Bear Township.

Source: Minnesota Department of Revenue  
Property Tax Division – Research Unit  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)