**STATE OF MINNESOTA**

***Before the*  
<DRAINAGE AUTHORITY NAME>  
SITTING AS THE DRAINAGE AUTHORITY FOR   
<NAME OF DRAINAGE SYSTEM>**

|  |  |
| --- | --- |
| **In the Matter of:**  **<Year> Drainage System Assessments for <Name of Drainage System>** | **FINDINGS AND ORDER OF THE BOARD REGARDING DRAINAGE SYSTEM ASSESSMENTS, INSTALLMENT SCHEDULES, INTEREST RATES AND MAINTENANCE FUNDS** |

The <name of drainage authority> Board of <Commissioners/Managers>, sitting as the drainage authority for <name of drainage system>, at its regularly meeting on <date> and based on the record and proceedings, <Commissioner/Manager> \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ moved, seconded by <Commissioner/Manager> \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. Minn. Stat. § 103E.725 provides all fees and costs incurred relating to a drainage system, including repairs, inspections, engineering, viewing, and publications, are costs of the drainage system and must be assessed against the property and entities benefited.
2. Some drainage system accounts for systems administered by the Board carry negative balances and others will benefit from establishment of a maintenance fund. The negative-balance system accounts have benefited from inter-fund loans from the general fund of the <county/watershed district> or from other drainage system funds. If the Board transfers money from another account or fund to a drainage system account, the money, plus interest, must be reimbursed from the proceeds of the drainage system that received the transfer.
3. If there is not enough money in the drainage system account to pay drainage system costs, the Board must assess the costs on all property and entities that have been assessed benefits for the drainage system. If the assessments are not more than 50 percent of the original cost of the drainage system, the installments may not exceed ten. If the assessments are greater than 50 percent of the original cost of the drainage system, the Board may order the assessments to be paid in 15 or less installments.
4. If assessments are to be paid in installments, the Board may set an interest rate not to exceed seven percent (7%) per year to be collected with each installment.
5. Minn. Stat. § 103E.735 allows the creation of a repair fund for each drainage system. The repair fund is intended to create a positive balance in a drainage system account to pay routine costs of inspection and minor maintenance and to eliminate the need for inter-fund loans to drainage system accounts.
6. To create a repair fund, the drainage authority may apportion and assess an amount against all property and entities assessed for benefits. The fund may not exceed 20 percent of the assessed benefits of the drainage system or $100,000, whichever is greater. Assessments may be made payable, by order, in equal annual installments.
7. The drainage authority’s staff has investigated the current drainage system funds and made a recommendation for assessments, installment schedules, interest rates, and maintenance funds.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for <name of drainage system>, hereby adopts the following drainage system assessments, installment schedules, interest rates, and maintenance funds and direct certification thereof to the County Auditor for collection:

|  |  |
| --- | --- |
| <Name of Drainage System> | |
| Total to be assessed: | $ |
| Portion of assessment to pay drainage system costs: | $ |
| Portion of assessment to establish maintenance fund: | $ |
| Annual installments: | # |
| Interest rate on installments: | % |
|  |  |
| <Name of Drainage System> | |
| Total to be assessed: | $ |
| Portion of assessment to pay drainage system costs: | $ |
| Portion of assessment to establish maintenance fund: | $ |
| Annual installments: | # |
| Interest rate on installments: | % |
|  |  |
| <Name of Drainage System> | |
| Total to be assessed: | $ |
| Portion of assessment to pay drainage system costs: | $ |
| Portion of assessment to establish maintenance fund: | $ |
| Annual installments: | # |
| Interest rate on installments: | % |
|  |  |

These findings and order shall serve as the Board’s assessment order as required by statutes chapter 103E.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order, and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ absent, and \_\_\_\_\_ abstentions as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Yea | Nay | Absent | Abstain |
| <LAST NAME> | 🞏 | 🞏 | 🞏 | 🞏 |
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Upon vote, the Chair declared the motion passed and the Findings and Order adopted.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Dated: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

<Full Name>, Chairperson

\* \* \* \* \* \* \* \* \* \* \*

I, <Full Name>, <Name of County or Watershed District> <Auditor/Secretary>, do hereby certify that I have compared the above motion; findings and order with the original thereof as the same appears of record and on file with the <name of drainage authority> and find the same to be a true and correct transcript thereof. The above order was filed with me, <name of county of watershed district> <Auditor/Secretary>, on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

IN TESTIMONY WHEREOF, I hereunto set my hand this   
\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

<Full Name>