

you tax per unit of benefit. That's like a paving district, like a number of other improvement districts that we have within cities, so it's not an ad valorem tax, it's a tax that relates to the benefit you get from the specific improvement. Another section of statute, the other one that allows the creation of drainage districts, they're a little bit different in terms of how you create them and what kind of board you have and that sort of thing, but under the Chapter 400 series of drainage districts they're allowed to do one of two things. They can either have a special assessment, such as I just described, or they can levy an ad valorem tax. So what this amendment does is to say for these types of drainage districts, where there's a specific improvement that can be allocated out according to benefits, we are no longer going to allow you to levy ad valorem taxes. And so after January 1st of the year 1900 (sic), any drainage districts that continue to exist will not be allowed to levy ad valorem taxes. The other thing that the amendment does is to actually assist the Natural Resources Committee in identifying these drainage districts, except for a handful of them that do levy ad valorem taxes across the state, and there are only literally a handful that we can identify. All the rest of them use the special assessment method already, and we have no means of knowing where they are, or who they are, or how they operate. The curious thing about it is that this amendment was a bill in the Natural Resources Committee. This amendment came out of Natural Resources Committee, by the way, without a dissenting vote, but there was nobody from any drainage district anywhere in the state who came in to tell us what a drainage district was or how they work. So what this amendment also does, it says, it requires drainage districts, both those created under the 300 series and those created under the 400 series, to identify themselves to the Natural Resources District that they are in, and, in turn, it requires the Natural Resources District to identify to the Legislature those drainage districts, and to make some affirmative effort to identify drainage districts. The committee would probably like to look at the question of whether drainage districts should not be incorporated into NRDs, the question, the prominent question being why wasn't this done in the year 1970 or '71, whenever the NRDs came into existence and I am not sure we know all the answers as to the whys and why nots, and so we wanted to approach this cautiously and get more information about drainage districts, and the reason for putting the date off until January 1st of the year 2000 with respect to abolishing the