

SENATOR BEUTLER: Well, Senator, they all have either a board of supervisors or board of directors. They are called different things depending on which section of statute you use to create them. I don't know why they are always two separate sections of statutes for creating everything, but we seem to have at least two, and with both types of drainage districts, they can levy...they can levy in accordance...they can assess out the costs, whatever the costs are of the project, and, of course, the project, itself, has to be approved by the board, but whatever the costs of the project are, they can assess those out in accordance with the benefits. Now there are different ways of doing that. Sometimes it is the footage along a drainage way. I suppose there are other ways of doing it, too.

SENATOR JANSSEN: You say they can ask for that money (interruption)...

SENATOR BEUTLER: Let me...let me finish, though, just one more thing,...

SENATOR JANSSEN: Sure.

SENATOR BEUTLER: ...to give you the total picture. With the drainage districts that are created under the 300 series, that assessment method that we described is the only way they can operate. If they are created under the 400 series, then it appears they can...they can do one of two ways. They can do an ad valorem tax, which is on the value of the property, of course, or they can do the benefit method. So what we are doing with this amendment, if the Legislature wants to do it, is to take away from that one type of drainage district the ability to do the ad valorem tax so that it is just like the other kind, both can do the assessment benefit method.

SENATOR JANSSEN: Are they...you say they assess and they get their money, the money is assessed or established on a tax roll from the board, the board of supervisors, then?

SENATOR BEUTLER: Ask for the money? The district board levies the assessment.

SENATOR JANSSEN: The district board from that drainage...