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# 1979 TAX LEVY

## AUTHORIZATIONS AND LIMITATIONS

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STATE OF MINNESOTA

## **Foreword**

This booklet is an index of the general and special state laws which authorize property tax levies by local governmental units as well as those which place limitations on the amounts of the tax levies. It is intended to serve as a guide for officials of governmental subdivisions who are involved in setting the tax levies.

This index does not include state laws involving property tax levies of the state government or of cities of the first class (Duluth, Minneapolis and St. Paul). It also does not reflect any authorizations or limitations on tax levies which may be contained in the charters of second, third, or fourth class cities.

The citations in this index refer to Minnesota Statutes 1978 or to chapters in the various session laws. For laws of the 1979 legislative session amending Minnesota Statutes 1978, both the law and the statute are given.

## GENERAL PROVISIONS ON THE MILL RATE LIMITATIONS

To determine the amount of the allowable levy under a mill rate limitation, the mill rate is applied to the assessed value of a taxing district with certain adjustments allowed. The adjustments which may be made are:

- 1) Minnesota Statutes 272.64 permits the mill rate limit itself to be increased by the same ratio that the taxable value of class 2 personal property (household goods) bore to the value of all taxable property on the date of the last assessment of class 2 personal property. In accordance with Minnesota Statutes 275.125, Subdivision 11a, this adjustment is not made for limitations on capital expenditures of school districts. (For example, a ratio of .07 increases a mill rate limitation of 2 mills to 2.14 mills.)
- 2) To determine the levy limit assessed value to be used in determining the amount of the allowable levy for the taxing districts, the following adjustments should be made to the assessed value:
  - a) The assessed values of homesteads classified 3b and 3c are to be increased. In place of the lower assessed values which apply to homesteads, 33 $\frac{1}{3}$ % of market value for the agricultural homesteads (3b) and 40% of market value for the non-agricultural homesteads (3c) are used. (For example, an assessed value of \$120,000 for agricultural property at the 12% rate is increased to \$333,333, using 33 $\frac{1}{3}$ % of the market value of \$1,000,000.)
  - b) The assessed value will be reduced by the assessed value of any tax increment district within the taxing district. (For example, an assessed value of \$1,500,000 with a tax increment value of \$100,000 is reduced to \$1,400,000.) For a taxing district within the seven-county metropolitan area, the assessed value will be decreased by the contribution value of the taxing district and increased by the distribution value of the taxing district which are determined under the fiscal disparities laws (Minnesota Statutes 473F.08).
  - c) The assessed value will be increased by the assessed value in 1966 of all property exempted from taxation by Extra Session Laws 1967, Chapter 32 (Minnesota Statutes 275.49). In accordance with Minnesota Statutes 275.125, Subdivision 11a, this adjustment is not made for limitations on capital expenditures of school districts.
- 3) Minnesota Statutes 273.1102 requires that any mill rate limitation established by law or charter provision prior to 1973 be reduced to one-third of its previous value unless or until such law or charter is amended to provide a different limit.

## THE 6% LEVY LIMITATION

The 6% levy limitation (Minnesota Statutes 275.50 to 275.56 as amended by Laws 1979, Chapters 253, 257 and 303) applies to all counties and to cities or towns with statutory city powers whose populations are 2,500 or more. The Department of Revenue administers the 6% levy limitations (sometimes called the overall levy limitation) and notifies each governmental subdivision of its levy limitation. A governmental subdivision is limited in its property tax levy to an amount no greater than its levy limitation except for special assessments and for certain levies authorized outside the 6% levy limitation. Levies authorized outside the 6% levy limitation are called special levies and are certified by each governmental subdivision on a form filed annually with the Department of Revenue. When a county, city or town has a levy which is in excess of its 6% levy limitation, a penalty is imposed by decreasing the amount of Local Government Aid that is paid to the governmental subdivision by 33% of the amount levied in excess of its 6% levy limitation. The Levy Limitations Review Board has the authority to review any differences between a governmental subdivision and the Department of Revenue concerning interpretations of the 6% levy limitation law.

The 6% levy limitation was enacted in Extra Session Laws 1971, Chapter 31, Article XXVI. A levy limit base was established by adding the 1971 payments for exempt property tax reimbursement and for sales tax per capita aid not attributable to welfare aid levies or debt levies to the 1971 property tax levies for the counties and cities or towns subject to the 6% levy limitations. It is this base which is increased by 6% each year. While there has been a 6% increase each year, legislative changes in the allowable special levies and adjustments for various aids have also affected the amounts of the levy limit base as well as certain base adjustments which governmental subdivisions have obtained.

For a governmental subdivision, the 1979/1980 levy limit base is to be adjusted by adding the increase in the 1979/1980 levy for costs of refuse collection and street maintenance over the 1978/1979 levy in addition to the base adjustment for special levy claims under Minnesota Statutes 275.50, Subdivision 5(n) and the annual 6% increase. The 6% levy limitation of a governmental subdivision is obtained by deducting the amounts of its 1980 Local Government Aid, taconite aids, wetlands reimbursement and natural resources aid. The following adjustments may also be made to the levy limit base of a governmental subdivision:

### Population Increases

The levy limit base of a governmental subdivision is increased on a per capita base to reflect population increases through acceptable sources. The sources used are the latest state or federal census, a special census done at the request of the governmental subdivision by the Secretary of State, a population estimate made by the Metropolitan Council, a population estimate made by an order of the Minnesota Municipal Board, an estimate made in a resolution of the governmental subdivision and approved by the State Planning Agency, or a population estimate developed by the State Demographer of the cities and towns outside of the metropolitan area.

### **Transfers Between Governmental Subdivisions**

When two or more governmental subdivisions are merged, consolidated or otherwise combined, the highest per capita levy limit base prior to consolidation is used for the resulting governmental subdivision. When a function or service is transferred, corresponding decreases and increases are made in the levy limit bases of the governmental subdivisions by the Commissioner of Revenue to reflect the shift in property tax burden.

### **Levy Limitations Review Board Adjustments**

A governmental subdivision may request approval by the Levy Limitations Review Board of one levy limit base increase for any of the following reasons:

- a) The governmental subdivision used surplus funds in 1971 for purposes that do not qualify as a special levy. When approved, the amount of the surplus funds expended is added to the current year's levy limit base.
- b) The governmental subdivision is required to provide new services because of changes in state law; and the services cannot be financed by special levies or special assessments. The amount required to finance the new services is added to the levy limit base.
- c) The governmental subdivision is required to provide new or expanded services because of an annexation, a consolidation, a merger, or a new incorporation since 1970. The amount required to finance the general operating costs is added to the levy limit base.
- d) A city or town has a levy limit base per capita which is below 85% of the average levy limit base per capita of the cities and towns under the 6% levy limitation in the county containing it. An amount sufficient to raise the levy limit base per capita to 85% of the average levy limit base per capita is added to the levy limit base of the city or town.

With a few exceptions, the levies authorized outside the 6% levy limitation are listed in Minnesota Statutes 275.50, Subdivision 5 and Subdivision 6. The exceptions are levies authorized outside the 6% levy limitation by special laws passed after the reenactment of Minnesota Statutes, Section 275.50, Subdivision 5 and Section 275.51 by Laws 1977, Chapter 423, Article V and by referendums under the provisions of Minnesota Statutes 275.58. Some special levies based upon special laws are footnoted in this index. The special levies listed in Minnesota Statutes 275.50 are levies for:

#### **Subdivision 5**

- a) The cost of judgments or settlements in tort actions. The increase in the levy for the costs of liability insurance (or self insurance) over the 1970/1971 levy for these costs can also be included as a special levy. However, this does not include any levy for workmen's compensation insurance, insurance for the county agricultural society, or dram shop liability insurance if paid by non-tax revenues.
- b) The costs of complying with a written lawful order initially issued prior to January 1, 1977 by an agency of the state or federal government. Stipulation agreements or permits for treatment works or disposal systems for pollution abatement initially issued before January 1, 1977 can be used.
- c) The increase in the levy for the required local share of any legally authorized program where matching funds are provided by the state or federal government over the 1970/1971 levy for the program. This does not include the costs of administration of income maintenance (public assistance) programs, any levy for sheltered workshops or work activity programs, or levies where a specific local share is not required (for instance, the county levy for county state-aid highways).
- d) The non-administrative costs to a county of Minnesota Supplemental Assistance, Aid to Families with Dependent Children, Medical Assistance, or General Assistance. Levies for county hospitals or nursing homes can be included under Medical Assistance where appropriate.
- e) The costs of principal and interest on bonded indebtedness. This can include the amount of liquor store revenues used to pay principal or interest on municipal liquor store bonds in the year preceding the current levy year.
- f) The costs of principal and interest on certificates of indebtedness which were issued for any purposes other than to fund current expenses, a shortage of tax receipts, or the extraordinary expenditures resulting from a public emergency. This does not include tax anticipation or aid anticipation certificates of indebtedness.
- g) The costs of payments made to the State Armory Building Commission under Minnesota Statutes 193.145, Subdivision 2 to pay the principal and interest on armory construction bonds.
- h) The bonded indebtedness portion of any payments made to another political subdivision of the state.
- i) The decrease in the total amount of revenues received in the year preceding the current levy year from public service enterprises, municipal liquor stores, licenses and permits, and, for cities, fines and forfeits from the total amount received from these sources in 1971. This special levy cannot be claimed if the decrease in revenues divided by the preceding year's population is less than 2% of the per capita levy limitation of the preceding year.
- j) The decrease in mobile home tax receipts for the current levy year compared to the amount of the 1971 mobile home tax distribution.

- k) The portion of any levy omitted by the county auditor through error or inadvertance in any year since 1971/1972 if no levy has previously corrected the error. The portion of the levy made cannot, when added to the levy in the year it was omitted, result in violation of any applicable levy limitation.
- l) The portion of any levy for an error made by the officials of a town or a city in the amount of the levy certified in 1971/1972 or later. The same restrictions apply as in k).
- m) The increased costs of municipal services resulting from an annexation or consolidation ordered by the Minnesota Municipal Board in 1971 or later.
- n) The increased costs of providing municipal services to new private industrial and nonresidential commercial developments. The amount is calculated in two parts. The first one is for the initial costs of site preparation and is limited to the costs in one year. The second is available only to cities or towns and is based on a formula using building permits issued in the three years preceding the current levy year.
- o) A portion of the losses in tax receipts to a city or town due to tax abatements or court actions in the year preceding the current levy year. To avoid duplication of a special levy, this special levy is limited to the amount of the losses times the ratio of the nonspecial levies to total levies for taxes payable in the year of the losses.
- p) The increase in the levy for reducing the unfunded accrued liability of certain pension funds (Public Employees Retirement Association, local police or firefighter's relief associations, and volunteer firefighter's relief associations).
- q) The costs to a city or county for an employee vans acquisition program under Minnesota Statutes 274.27.
- r) The costs of the Southern Minnesota River Basin Area II for Blue Earth, Brown, Cottonwood, Lac Qui Parle, Lincoln, Lyon, Murray, Pipestone, Redwood, or Yellow Medicine Counties.

**Subdivision 6**

The costs of shade tree disease control programs under Minnesota Statues 18.023 for levy years 1979 and 1980.

**\$54 PER CAPITA LEVY LIMITATION**

The \$54 per capita levy limitation (Minnesota Statutes 275.11) applies to all cities except cities having within their borders a major electric generating facility that is of at least 500 megawatts capacity and capable of consumer usage. Cities that are subject to the 6% levy limitation must also comply with the \$54 per capita limitation; however, that is usually no problem. Generally, the \$54 per capita levy limitation places a limitation on the total levy of a city for general and special purposes. While the original limitation was \$54 per capita, there is an adjustment made annually for general fund purposes to reflect the increase in the Revised Consumer Price Index for Minneapolis/St. Paul, published by the United States Department of Labor, Bureau of Labor Statistics. For taxes levied in 1979, payable in 1980, the per capita limitation is \$167.94 as calculated below:

1) Consumer Price Index for Minneapolis/St. Paul, December, 1978 (1967=100)	208.6
2) Adjustment factor to convert from 1967 to 1947-1949 base	.6973501
3) Consumer Price Index for Minneapolis/St. Paul, December, 1978 (1947-49= 100) (208.6 divided by .6973501)	299
4) Index points above 102 (299 minus 102)	197
5) Percentage for first six index points above 102 (3 1/3% times 6)	20%
6) Percentage for remaining index points above 102 (1% times 191)	191%
7) Total percentage increase in the \$54 per capita levy limitation (20% plus 191 %)	211%
8) Cost-of-living adjustment for general fund purposes (211% of \$54)	\$113.94
9) Total 1979/1980 per capita limitation (\$54 plus \$113.94)	\$167.94

The cost-of-living adjustment for general fund purposes is also added to the mill rate limitations of statutory cities and of charter cities having more than 25% of their assessed valuation consisting of iron ore (iron ore charter cities). A summary follows of the limitations on the general fund for cities subject to the \$54 per capita limitation. All limitations must be met.

### General Fund Limitations

- |                                   |   |
|-----------------------------------|---|
| Statutory Cities-Lesser of:       | <ol style="list-style-type: none"> <li>1. Portion of \$54 per capita not levied for special purposes plus cost-of-living adjustment.</li> <li>2. Cost-of-living adjustment plus mill rate limitation (11 2/3 mills if the assessed value is less than \$1,500,000; 10 mills if the assessed value is \$1,500,000 or more).</li> </ol>   |
| Iron Ore Charter Cities-Least of: | <ol style="list-style-type: none"> <li>1. Portion of \$54 per capita not levied for special purposes plus cost-of-living adjustment.</li> <li>2. Cost-of-living adjustment plus charter authorization for general fund purposes.</li> <li>3. Cost-of-living adjustment plus mill rate limitation of 13 1/3 mills (applicable to most third and fourth class cities).</li> </ol> |
| Other Charter Cities-Least of:    | <ol style="list-style-type: none"> <li>1. Portion of \$54 per capita not levied for special purposes plus cost-of-living adjustment.</li> <li>2. Charter authorization for general fund purposes.</li> <li>3. Cost-of-living adjustment plus mill rate limitation of 13 1/3 mills (applicable to most third and fourth class cities).</li> </ol>                                |

The county auditor is responsible for enforcement of the \$54 per capita limitation as indicated in Minnesota Statutes 275.16. No city can be required to reduce its levy below the per capita amount levied in 1970/1971. In determining compliance with this limitation, some special purpose levies have been authorized outside of the \$54 per capita levy limitation. Those special purpose levies authorized outside this limitation have a single asterisk in the section on cities in the index.

It should be noted that the special levies authorized outside the 6% levy limitations are not always authorized outside the \$54 per capita levy limitation; nor does a special purpose levy being authorized outside the \$54 per capita levy limitation mean that the levy is necessarily authorized outside the 6% levy limitation. An example of the first case is a levy for principal and interest on general obligation bonds; an example of the second is a special purpose levy for ambulance service.

### Relation of \$54 Per Capita and General Fund Mill Rate Limitations

Consider a city having a population of 2,400, have a levy limit assessed value of \$2,000,000, and having no iron ore. The \$54 per capita limitation for 1979/1980 is \$167.94 times 2,400 which is \$403,056. Except for special purpose levies which are outside Minnesota Statutes 275.11, the city is limited to a levy of \$403,056 for general and special purposes.

The limitations on the general fund levy can also be determined. For the city in this example, the cost-of-living adjustment for general purposes in 1979/1980 is \$113.94 times 2,400 which equals \$273,456. The difference between the limitation for general and special purposes of \$403,056 and the cost-of-living adjustment of \$273,456 is \$129,600. Assume that the city has \$105,000 in special purpose levies subject to the \$54 per capita limitation. Its maximum levy for the general fund from the \$54 per capita limitation is \$273,456 plus \$24,600 (this is \$129,600 minus \$105,000) which is \$298,056.

The city has a general fund limitation of \$298,056 unless the operation of an applicable mill rate or charter limitation would allow less than \$298,056. These limitations depend upon whether it is a statutory or charter city.

#### Statutory City

Appropriate mill rate	10 mills
Times: Levy limit assessed value	\$2,000,000
Initial limitation	\$20,000
Plus: Cost-of-living adjustment	\$273,456
Limitation on general fund	\$293,456

Since this limitation is less than \$298,056, this statutory city is limited to a general fund levy of \$293,456.

#### Charter City (third class, no charter limitation)

Appropriate mill rate	13 1/3 mills
Times: Levy limit assessed value	\$2,000,000
Initial limitation	\$26,666
Plus: Cost-of-living adjustment	\$273,456
Limitation on general fund	\$300,122

Since this limitation is greater than \$298,056, this charter city is limited to a general fund levy of \$298,056.

## COUNTY TAX LEVIES

General Provisions	Citation	Authorizations and Limitations
Limitations on all general application county tax levies by mill rate or amount established prior to 1973 repealed . . . . .	L.1973, C.583	All special laws involving one county that were inconsistent with this law were superceded.
Taxpayers may bring action against the county to enjoin collection of an excess levy . . . . .	275.26	
County auditor's responsibility for levy limitations . . . . .	275.08	Auditor shall extend only the amount permitted by law.
Error by auditor in previous tax levy, to correct	275.075	All or any part of amount omitted.
Levy to be entered on tax lists . . . . .	275.09	
<b>General Application</b>		
Agricultural societies . . . . .	38.27	Amount needed including costs of liability insurance.
Ambulance service (except Hennepin) . . . . .	471.476	
Armories (except in counties containing a city of the first class) . . . . .	193.145	Amount necessary.
Assessments, unpaid county . . . . .	106.381	
Bonds and interest		
General obligation . . . . .	475.61	
No levy certified by county . . . . .	475.64	
State loans . . . . .	475.73	
Building fund (except Hennepin or St. Louis) . .	373.25	
Cattle test . . . . .	35.19	
Civil defense . . . . .	12.26	
Community health service . . . . .	145.916	
Community correction centers . . . . .	241.31	Amount necessary.
Community social services . . . . .	L.1979, C.324 256E.07	At least determined amount.
Comprehensive planning (metropolitan counties) . . . . .	473.87	Amount necessary.
County court . . . . .	487.02	Amount necessary.
Employer vans acquisition program		
Administration . . . . .	174.27	1/100 mill.**
Establishment . . . . .	174.27	One time levy not to exceed 1/10 mill.**
Exchange land fund . . . . .	L.1951, C.289	
Extension committee . . . . .	38.36	
Fire halls or equipment . . . . .	465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount.**
Great River Road (certain counties) . . . . .	373.27	
Health department . . . . .	145.51	

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES—Continued

General Application — Continued	Citation	Authorizations and Limitations
Historical society . . . . .	138.052	
Hospital Districts		
Operation . . . . .	397.09	Amount necessary.
Bonds and interest . . . . .	397.10	
Housing and Redevelopment costs allocated by Metropolitan Council. . . . .	473.201	Amount certified by Metropolitan Council.
Human services board . . . . .	402.065	Amount necessary.
Insect pests, control of . . . . .	18.022	
Insurance, employees group. . . . .	471.61	Amount necessary.
Jail construction . . . . .	641.23	
Jail, regional . . . . .	641.264	
Judgments. . . . .	373.12	Amount necessary.
Lake improvement district. . . . .	378.52	
Legal assistance to needy. . . . .	375.167	1/4 mill.
Library, county . . . . .	375.33	Only upon property not already taxed for a free public library.
Library (contracts for service) . . . . .	134.12	
Monuments for surveys, reestablishment and relocation. . . . .	381.12	
Mosquito Control Commission (certain metropolitan counties) . . . . .	473.711	
Nursing home . . . . .	376.56	
Parks, county (except Hennepin, Ramsey, and counties in which park districts have been activated) . . . . .	398.33	
Post-audit by State Auditor, expense . . . . .	6.62	Amount of claim or estimated costs.
Probation service . . . . .	260.311	
Promotion of safety and preservation of human life (except Hennepin and Ramsey) . . . . .	471.63	
Public water and sewer system (except metropolitan counties) . . . . .	116A.01	
Recreation facilities or programs for senior citizens. . . . .	471.16	
Retirement, employees		
P.E.R.A. . . . .	353.28	Amount necessary.
O.A.S.I . . . . .	355.80 355.299	Amount necessary.
Employees on leave from state . . . . .	352.041	Amount necessary.
Road and bridge . . . . .	163.05	
Sanatorium		
Building and maintenance . . . . .	376.20	
Construction, improvement, equipment . . . . .	376.19	

## COUNTY TAX LEVIES—Continued

General Application — Continued	Citation	Authorizations and Limitations
Establishment. . . . .	376.28	
Sewers, sewage disposal plants, and water-works systems (except metropolitan counties)	444.075 Subd. 4	
Shade tree disease control . . . . .	L.1979, C.303 275.50 Subd. 6	Amount necessary to implement shade tree disease control programs.**
Sheltered workshops. . . . .	129A.06	
Soil and water conservation district . . . . .	40.07	
Solid waste management (except metropolitan counties)		
Advance funding. . . . .	400.11	
Services provided to service areas. . . . .	400.05	
Solid waste disposal facilities (metropolitan counties)		
Acquisition and betterment. . . . .	473.811 Subd. 1	
Bonds. . . . .	473.811 Subd. 2	
State reassessment costs . . . . .	270.18	One-half levied in year notified of costs by state, one-half in following year.
Timber development . . . . .	282.38	
Tort liability		
Insurance . . . . .	466.06	Amount of premium.
Judgments . . . . .	466.09	Amount necessary.**
Town hall. . . . .	465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount.**
Unemployment compensation fund payments. . . . .	268.06 Subd. 27	Amount necessary.
Veterans service officer. . . . .	197.60	
Voting machines . . . . .	206.12	
Water and related land resources management . . . . .	378.34	In addition to amounts levied within lake improvement district.
Weed eradication. . . . .	18.231 Subd. 5	Levy on cities or towns whose payments were made from county funds.
Welfare		
Medical assistance . . . . .	256B.20	
Minnesota supplemental assistance, Aid to Families with Dependent Children, general assistance, etc. and administration expense. . . . .	261.063 393.08	
Poor relief . . . . .	261.062	

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties

Special Purposes	Citation	Authorizations and Limitations
<b>Aitkin</b>		
Advertising . . . . .	L.1967, C.611	1/3 mill.
Regional juvenile detention center . . . . .	L.1971, C.592	1/2 mill.
<b>Anoka</b>		
Arena facility, operations and maintenance . .	L.1967, C.530	Amount necessary.
Library buildings . . . . .	L.1965, C.448 Section 1	1/3 mill outside any city or village having free public library.
Nature centers . . . . .	L.1974, C.388	Sufficient to pay principal and interest on bonds.
<b>Becker</b>		
Minnesota Red River Valley Development Association . . . . .	L.1963, C.343	1/12 mill.
<b>Big Stone</b>		
Health nurse . . . . .	L.1969, C.652	1 2/3 mills.
<b>Blue Earth</b>		
Service area . . . . .	L.1969, C.184	Amount necessary on property in service area.
Southern Minnesota River Basin Area II . . . .	L.1979, C.253	1/4 mill.**
<b>Brown</b>		
Southern Minnesota River Basin Area II . . . .	L.1979, C.253	1/4 mill.**
<b>Carlton</b>		
Regional juvenile detention center . . . . .	L.1971, C.592	1/2 mill.
<b>Carver</b>		
Service area . . . . .	L.1971, C.384	Amount necessary on property in service area.
<b>Cass</b>		
Health nurse . . . . .	L.1957, C.213	2/3 mill.
<b>Chisago</b>		
Nursing home . . . . .	L.1963, C.376	Payment of bonds and interest.
Retirement benefits for judges of the former Chisago County probate court who retired prior to July 1, 1972 . . . . .	L.1976, C.293	County's apportioned share of retirement benefits.
<b>Clearwater</b>		
Minnesota Red River Valley Development Association . . . . .	L.1963, C.343	1/12 mill.
<b>Cook</b>		
Health department . . . . .	L.1971, C.424	2 mills.
Regional juvenile detention center . . . . .	L. 1971, C.592	1/2 mill.
<b>Cottonwood</b>		
Southern Minnesota River Basin Area II . . . .	L.1979, C.253	1/4 mill.**
<b>Crow Wing</b>		
Airport facility bonds . . . . .	L.1979, C. 127	Amount required including deficiency.
Town purposes in unorganized townships . . .	L.1965, C.512	3 1/3 mills.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

# COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties

Special Purposes — Continued	Citation	Authorizations and Limitations
<b>Dakota</b>		
Library purposes .....	L.1963, C.287	1/3 mill in area served by county system.
<b>Hennepin</b>		
Building commission .....	L.1903, C.247	Amount necessary.
Building reserve .....	L.1979, C. 198 Section 12, 13	11/12 mill less amount required for building bonds and interest.
Correctional facilities (Minneapolis work-house), employee's retirement .....	L.1975, C.402	Amount certified by Minneapolis retirement board.
Court reporters retirement allowance .....	L.1963, C.786	Sufficient to defray cost.
Court expenses .....	488A.111	Amount necessary.
<b>Hospital</b>		
Capital outlay .....	L.1967, C.280	1/3 mill.
Operation and maintenance .....	L.1976, C.67	Amount necessary.
<b>Library</b>		
Acquisition, betterment or construction and bonds and interest .....	L.1979, C.198 Section 11	2/3 mill on taxable property not already taxed for other public library system.
Operation and maintenance .....	L.1979, C.198 Section 10	Levied on taxable property not already taxed for other public library systems.
<b>Isanti</b>		
Retirement benefits for judges of the former Chisago County probate court who retired prior to July 1, 1972 .....	L.1976, C.293	County's apportioned share of retirement benefits.
<b>Itasca</b>		
Garbage disposal (in unorganized towns) ....	L.1963, C.608	2/3 mill in townships affected.
Hospital .....	L.1947, C.340	1/3 mill.
Nursing home (Deer River) .....	L.1971, C.423	Amount necessary.
Regional juvenile detention center .....	L.1971, C.592	1/2 mill.
<b>Koochiching</b>		
Dump ground .....	L.1967, C.542	1/3 mill.
Regional juvenile detention center .....	L.1971, C.592	1/2 mill.
Unorganized area services .....	L.1971, C.394	Amount of service.
<b>Lac Qui Parle</b>		
Southern Minnesota River Basin Area II ....	L.1979, C.253	1/4 mill.**
<b>Lake</b>		
Bonds for garage construction or other road and bridge purposes .....	L.1963, C.379	Sufficient to pay bonds.
Health department .....	L.1971, C.424	2 mills.
Regional juvenile detention center .....	L.1971, C.592	1/2 mill.
Unorganized territory in which a township has been dissolved .....	L.1937, C.395	Same taxes as organized towns.

\*\*Levy made be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties

Special Purposes — Continued	Citation	Authorizations and Limitations
Lake of the Woods		
Minnesota Red River Valley Development Association . . . . .	L.1963, C.343	1/12 mill.
Lincoln		
Southern Minnesota River Basin Area II . . . .	L.1979, C.253	1/4 mill.**
Lyon		
Southern Minnesota River Basin Area II . . . .	L.1979, C.253	1/4 mill.**
Mahnomen		
Minnesota Red River Valley Development Association . . . . .	L.1963, C.343	1/12 mill.
Murray		
Southern Minnesota River Basin Area II . . . .	L.1979, C.253	1/4 mill.**
Norman		
Health nurse . . . . .	L.1971, C.404	2/3 mill, after public hearing.
Olmsted		
Health department . . . . .	L.1967, C.191	May exceed 2/3 mill.
Hospital additions or renovations . . . . .	L.1978, C.509	
Merit awards . . . . .	L.1967, C.526	\$2,500.
Service areas . . . . .	L.1967, C.206	Amount necessary on property in service area.
Otter Tail		
Park land acquisition . . . . .	L.1961, C.151	1/3 mill.
Pine		
Hospital bonds . . . . .	L.1955, C.180	Amount necessary.
Pipestone		
Southern Minnesota River Basin Area II . . . .	L.1979, C.253	1/4 mill.**
Polk		
Minnesota Red River Valley Development Association . . . . .	L.1963, C.343	1/12 mill.
Pope		
Advertising and developing agricultural resources . . . . .	L.1943, C.510	1/6 mill.
Ramsey		
Adult detention center bonds . . . . .	L.1975, C.258 Section 7	Amount necessary.
Aldrich Arena, operation and maintenance . . .	L.1974, C.435 Sec. 1.0201(e)	Amount necessary.
Arts and sciences . . . . .	L.1974, C.435 Sec.1.0201(f)	Amount necessary.
Court Expenses . . . . .	488A.281	Amount necessary.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties

Special Purposes — Continued	Citation	Authorizations and Limitations
Detention facilities, operation and maintenance . . . . .	L.1974, C.435 Sec.1.0202(b)	Amount necessary.
Emergency notes . . . . .	L.1974, C.435 Sec. 4.05	Amount necessary to pay principal and interest for up to \$1,000,000 in notes.
Health department, operation and maintenance . . . . .	L.1974, C.435 Sec.1.0201(g)	Amount necessary.
Hospital (St. Paul-Ramsey Medical Center)		
Construction bonds . . . . .	L.1974, C.435 Sec. 1.0201(a)	Amount necessary.
Operation and maintenance . . . . .	L.1974, C.435 Sec.1.0201(a)	Amount necessary.
Planning and designing bonds . . . . .	L.1974, C.435 Sec.1.0207	Amount necessary.
Remodeling and equipping bonds . . . . .	L.1974, C.581	Amount necessary.
Ice arenas and golf courses		
Bonds . . . . .	L.1974, C.435 Sec.1.0201(d)	1 mill for payment of principal and interest.
Operation . . . . .	L.1974, C.435 Sec.1.0201(d)	1/2 mill.
Juvenile correction center		
construction bonds . . . . .	L.1975, C.258 Section 7	Amount necessary.
Park and open space and recreation bonds . . .	L.1974, C.435 Sec.1.0201(c)	Amount necessary.
Retired employees insurance benefits . . . . .	L.1974, C.435 Sec.1.0201(h)	Amount necessary.
Welfare, poor relief bonds . . . . .	L.1974, C.435 Sec.1.0204	Amount necessary if bond issue approved by voters.
Red Lake		
Bridge construction . . . . .	L.1949, C.252	1 2/3 mills.
Redwood		
Southern Minnesota River Basin Area II . . . .	L.1979, C.253	1/4 mill.**
Roseau		
Hospital district operation and debt retirement . . . . .	L.1961, C.115	Amount necessary, within district.
Minnesota Red River Valley Development As- sociation . . . . .	L.1963, C.343	1/12 mill.
St. Louis		
Capital improvements on buildings . . . . .	L.1974, C.490	2/3 mill.
Contagious disease control . . . . .	L.1951, C.430	\$40,000
Emergency fund . . . . .	L.1941, C.118	Sufficient to restore fund to \$20,000.
Health . . . . .	L.1967, C.501	5/6 mill.
Port authority . . . . .	458.14	\$50,000.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties

Special Purposes — Continued	Citation	Authorizations and Limitations
Regional juvenile detention center . . . . .	L.1971, C.592	1/2 mill.
Tuberculosis program. . . . .	L.1971, C.369	1 mill, plus deficiency.
Welfare and nursing home . . . . .	L.1967, C.621	Sufficient to defray estimated expenditures plus 1 2/3 mills if necessary, or an amount necessary to retire deficiency.
Work farm maintenance. . . . .	L.1969, C.557	1/3 mill for maintenance.
<b>Scott</b>		
Library purposes . . . . .	L.1963, C.287	1/3 mill in area served by county library system.
Service area. . . . .	L.1969, C.180	Amount necessary on property in service area.
<b>Todd</b>		
Snow removal from town roads . . . . .	L.1961, C.307	1 1/3 mills.
<b>Wadena</b>		
Courthouse bonds. . . . .	L.1965, C.442	2 2/3 mills.
<b>Washington</b>		
Building. . . . .	L.1949, C.668	1 mill. (Void on sale of bonds under L.1971, C.443)
Building and maintenance . . . . .	L.1971, C.443	1 mill including building bond levy.
Hospital. . . . .	L.1953, C.154	1/3 mill.
<b>Wilkin</b>		
Minnesota Red River Valley Development Association . . . . .	L.1964, C.343	1/12 mill.
<b>Wright</b>		
Service area. . . . .	L.1969, C.465	Amount necessary on property in service area.
<b>Yellow Medicine</b>		
Southern Minnesota River Basin Area II. . . . .	L.1979, C.253	1/4 mill.**

Applicable Only to Unorganized Townships

Special Purposes	Citation	Authorizations and Limitations
Fire protection . . . . .	365.243	Amount necessary.
Mosquito abatement . . . . .	18.141	1/3 mill.
Road and bridge . . . . .	163.06	Amount necessary.

## CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

General Provisions	Citation	Authorizations and Limitations
Loss or refunds of tax receipts resulting from abatement or court action, to recover . . . . .	275.58	Amount by which tax has been reduced (within levy limitations) by reduction of valuation.*
Error by county auditor in previous levy, to correct . . . . .	275.075	All or any part of amount omitted that was within levy limitations.*

\*Levy may be made in excess of limitations in 275.11.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## CITY TAX LEVIES—Continued

General Provisions — Continued	Citation	Authorizations and Limitations
Money and credits tax, to replace . . . . .	285.143	Amount received in 1943 from money and credits tax levied in 1942.*
Deficiency levy (in cities receiving distribution of taconite production tax). . . . .	298.28	When the actual taconite production tax distribution is less than the estimate and certificates of indebtedness are issued for the deficiency, a levy for the certificates of indebtedness including interest may be made.
County auditor's responsibility for levy limitations. . . . .	275.08 275.16 275.47	Auditor shall extend only the amount permitted by law.
<b>General Fund Purposes</b>		
Charter cities (certain 3rd and 4th class) . . . . .	426.04	13 1/3 mills in cities of third and fourth class, unless a greater amount is authorized by charter. Not applicable in third class cities contiguous to a first class city located in a different county, or cities of fourth class located in a county having a city of the first class.
Statutory cities . . . . .	412.251	10 mills in a statutory city having assessed valuation of more than \$1,500,000; 11 2/3 mills in statutory cities having assessed valuation of less than \$1,500,000.
<b>Special Purposes</b>		
Airports . . . . .	360.037	Amount approved by voters.
Ambulance service . . . . .	471.476	Amount necessary.*
Aquatic vegetation control. . . . .	111.81	2/3 mill or 50 cents per capita.
Armory building commission (state) . . . . .	193.145	1/3 mill.*
Band, orchestra, or chorus . . . . .	449.09	1 mill but not over \$10,000 if authorized by voters, except second class cities situated in a county having more than 45,000 but less than 49,000 inhabitants according to 1950 federal census which may levy \$25,000.
Bonds and interest		
General obligations. . . . .	475.61	At least 5% more than maturities to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
No levy certified by city . . . . .	475.64	Amount necessary for payment, to be spread by auditor.
Deficiency in prior levies . . . . .	475.74	Amount necessary to make good any deficiency in any prior levies.*
Parking facility bonds . . . . .	459.14	Sufficient to retire bonds.
Special assessment improvement bonds . . . . .	429.091	Sufficient to take care of deficiencies.*
State loans. . . . .	475.73	50% in excess of amount certified by State Auditor.
Charter commission expense . . . . .	410.06	\$1,500 in cities other than first class.*

\*Levy may be made in excess of limitations in 275.11.

## CITY TAX LEVIES—Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
Civil defense. . . . .	12.26	40 cents per capita or \$1,000, whichever is higher, to finance city's share of defense activities; except that an additional levy can be made for local cost of organizational equipment if governor has approved purchase.*
Community correction centers. . . . .	241.31	Amount necessary.
Comprehensive planning (cities in metropolitan area) . . . . .	473.87	Amount necessary.
County historical society . . . . .	138.053	1/3 mill or \$500, whichever is less.
Employer vans acquisition program		
Administration . . . . .	174.27	1/100 mill.* **
Establishment. . . . .	174.27	One time levy, not to exceed 1/10 mill.* **
Fire halls or equipment . . . . .	465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount.**
Fire prevention, forest or prairie . . . . .	88.04	3 1/3 mills but not over \$3,000 except when fire fund contains more than \$5,000.
Firefighter's relief, no incorporated association . . . . .	424.30	1/30 mill to 2/3 mill except first and second class cities and city fire department relief associations operating under L.1935, Cs.153, 192, and 208, L.1939, C.434, and L.1941, C.196.
Housing and Redevelopment costs allocated by Metropolitan Council . . . . .	473.201	Amount certified by Metropolitan Council.
Insects, pests, control of (outside metropolitan area). . . . .	18.022	Not more than 50 cents per capita nor more than 2/3 mill over any limitation. Can be increased to \$1 per capita and 1 1/3 mills to help defray cost of Dutch elm disease control.
Insurance, employees group . . . . .	471.61	Amount necessary.* (50% of cost of benefits on dependents must be within limitations)
Judgments		
General . . . . .	465.14	Sufficient to pay judgments.
Firemen . . . . .	471.86	Sufficient to pay judgments.
Lake Improvement District . . . . .	459.20	Amount necessary to be spread on property within the lake improvement district.*
Library . . . . .	134.07	2 2/3 mills; except home rule charter cities of the fourth class located in a county having more than 7,000 but less than 9,000 inhabitants and over 70 full and fractional congressional townships may levy not more than 1 2/3 mills. Notwithstanding limitations of home rule charter.
Library (contracts for service) . . . . .	134.12	Amount necessary.
Memorial building, monument, or park . . . . .	416.02	Amount necessary within the limits permitted by law.
Mosquito abatement. . . . .	18.111	1/3 mill.
Municipal or memorial forest . . . . .	459.06	1 2/3 mills.

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\*\*Levy may be made in excess of limitations in 275.50 to 275.56

## CITY TAX LEVIES—Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
Park districts, operation and maintenance . . . .	398.16	Amount certified by district not to exceed \$.18 per capita. Limit may be increased to \$.35 per capita if approved by voters.*
Parks, county, contributions to . . . . .	398.33	Within limitations for park purposes of city.
Parking facilities . . . . .	459.14	1/6 mill.
Permanent improvement and replacement fund . . . . .	471.571	Applicable to cities having over \$600,000 assessed valuation consisting in part of iron ore or lands containing taconite or semi-taconite.*** Cities under 500 population, \$20.00 per capita or 3 1/3 mills. Cities over 500 and less than 2,500 population, \$12.50 per capita or \$10,000 but not more than 3 1/3 mills. Cities over 2,500 population, the greater of \$10.00 per capita or \$31,500, but not over 3 1/3 mills.*
Promotion of safety and preservation of human life . . . . .	471.63	\$1,000. Does not apply in Hennepin and Ramsey Counties.
Post-audit by state auditor, expense . . . . .	6.62	Amount of claim or estimated cost.*
Public works reserve . . . . .	471.57	Amount necessary within existing limits.
Recreation facilities		
(not on iron range) . . . . .	471.191	2/3 mill; in excess of limitations after referendum.
(on iron range) . . . . .	471.1921	2/3 mill but not over \$3 per capita or \$15,000 in cities with assessed valuation consisting in part of iron ore or lands containing taconite or semi-taconite.* ****
Retirement, employees		
P.E.R.A. . . . .	353.28	Amount necessary.*
O.A.S.I. . . . .	355.80 355.299	Amount necessary.*
Employees on leave from state . . . . .	352.041	Amount necessary.*
Sewers, sewage disposal plants, and water works systems		
Construction . . . . .	444.075 Subd. 4	35% of the cost of construction and 35% of the interest on bonds issued therefore may be levied in excess of the limitations in 275.11.
Use of facilities for public purposes . . . . .	444.075 Subd. 3	Amount necessary for payment of reasonable charges.
Shade tree disease control . . . . .	L.1979, C.303 275.50 Subd. 6	Amount needed.* **
Sheltered workshops . . . . .	129A.06	30 cents per capita based on latest federal census.
Special assessment improvements . . . . .	429.051	City's share of cost improvements.
Storm sewer improvement districts . . . . .	444.20	Amount necessary spread only on property within districts.
Tort liability		
Insurance . . . . .	466.06	Amount of premium.*
Judgments . . . . .	466.09	Amount necessary.* **

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\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.

\*\*\*\*The citation, which was incorrectly adjusted for 273.1102, has a mill rate of two-ninths.

## CITY TAX LEVIES—Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
Town hall . . . . .	465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount.**
Unemployment compensation fund payments . . . . .	268.06 Subd. 27	Amount necessary.*
Voting machines . . . . .	206.12	Amount necessary.
Water pollution control (sewage disposal systems) . . . . .	115.46	Amount necessary.*

### Applicable Only to Charter Cities

Special Purposes	Citation	Authorizations and Limitations
Advertising (second and third class cities) . . . .	426.055	1/3 mill.
Community hospital bonds (fourth class cities) . . . . .	L.1953, C.364	Cities of fourth class may levy to make up deficiency in funds available from liquor store earnings for payment of hospital bonds.
Firefighter's relief		
Incorporated (second class cities) . . . . .	424.12	1/30 mill to 1/3 mill; and additional amount for benefits of those retired or active on January 1, 1941.
Paid firemen . . . . .	69.77	Amount of minimum liability.*
Volunteer firemen . . . . .	L.1979, C.201 69.772 424A.02	Financial requirements as defined in law.*
Gifts, interest on . . . . .	465.05	Sufficient to pay interest.
Musical entertainment		
Third class cities . . . . .	449.08	1/3 mill, but not over \$3,000.
Fourth class cities . . . . .	L.1917, C.426	1/6 mill, but not over \$2,000.
Fourth class cities having commission form of government . . . . .	449.06	1/2 mill, but not over \$3,500.
Police pension . . . . .	69.77	Amount of minimum obligation.*

### Applicable Only to Statutory Cities

Special Purposes	Citation	Authorizations and Limitations
Cemetery (certain statutory cities only) . . . . .	471.24 471.25	\$2,000 where city and contiguous statutory cities or towns each have taxable valuation in excess of \$1,500,000; \$3,000 where city has valuation in excess of \$6,000,000.*** Per capita levy not to exceed the per capita levy of any other participating town or statutory city.
Cemetery (certain statutory cities only) . . . . .	L.1947, C.387	1 mill, but not over \$1,500.
Emergency debt certificates (certain statutory cities only) . . . . .	412.751	Sufficient to redeem certificates.

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\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.

## CITY TAX LEVIES—Continued

Applicable Only to Statutory Cities

Special Purposes — Continued	Citation	Authorizations and Limitations
Equipment certificates . . . . .	412.301	Sufficient to retire principal and interest.
Indebtedness of dissolved statutory cities . . . .	412.093	Amount necessary to retire debt.
Musical entertainment . . . . .	412.251	1/3 mill, but not over \$500.
Utilities fund (in statutory cities having a public utilities commission). . . . .	412.251	1 2/3 mill.

Applicable Only to Particular Cities

General and Special Purposes	Citation	Authorizations and Limitations
<b>Alexandria</b>		
Alexandria Lake Area Sanitary District. . . . .	L.1971, C.869 L.1975, C.287	Amount necessary.* This levy is not outside the 6% levy limitation.
<b>Anoka</b>		
Police Relief Association . . . . .	L.1978, C.563 Section 28	Amount needed for minimum obligation and to retire deficit.
<b>Austin</b>		
Business development . . . . .	L.1971, C.876	1 mill, after public hearing.
<b>Babbitt</b>		
Improvement bonds . . . . .	L.1961, C.199	Levy against taconite property for payment of bonds and interest.*
<b>Barnum</b>		
General purposes . . . . .	L.1961, C.30	13 1/3 mills.
<b>Birchwood</b>		
Lake conservation district . . . . .	L.1971, C.355	1/3 mill.
<b>Biwabik</b>		
General fund . . . . .	L.1971, C.770	Additional levy based on consumer price index.
<b>Bloomington</b>		
Firefighter's relief. . . . .	L.1978, C.563 Section 15	Amount needed for minimum obligation and to retire deficit.
Policemen's relief . . . . .	L.1978, C.563 Section 17	Amount needed for minimum obligation and to retire deficit.
Recreation facilities . . . . .	L.1969, C.602	2/3 mill for operation and maintenance and 1 1/3 mill to pay bonds and interest.
<b>Brainerd</b>		
Airport facility bonds. . . . .	L.1979, C.127	Amount required including deficiency.*
Recreation. . . . .	L.1973, C.445	2 mills but not over \$3 per capita or \$15,000.*
<b>Breckenridge</b>		
Airport . . . . .	L.1967, C.660	3 1/3 mills.*
<b>Breezy Point</b>		
General purposes . . . . .	L.1971, C.110	\$54,000.
<b>Brooklyn Center</b>		
Firemen's relief . . . . .	L.1967, C.815	Amount necessary to meet current normal cost, and amortize deficit.

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## CITY TAX LEVIES—Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Burnsville Policemen's Pension . . . . .	L.1978, C.563 Section 18	Amount needed for minimum obligation and to retire deficit.
Burnsville Bonds for water and sewer . . . . .	L.1963, C.433	Sufficient to pay bonds and interest.*
Carlton County, cities in Moose Lake and Windemere sanitary sewer district . . . . .	L.1976, C.293 Section 6	Amount allocated by district board.
Chisholm Airport (joint with city of Hibbing) . . . . .	L.1957, C.629	\$8,000.
Airport certificates of indebtedness . . . . .	L.1967, C.139	Payment of principal and interest.
Firemen's relief . . . . .	L.1971, C.809	Amount necessary for current cost and retire deficit.*
Library . . . . .	L.1967, C.161	\$30,000, of which 1 mill may be in excess of limitations. 1/3 mill for permanent improvement fund.
Permanent improvement and equipment fund . . . . .	L.1949, C.215	1 2/3 mills.
Police pension . . . . .	L.1971, C.810 L.1978, C.563 Section 27	Amount needed for minimum obligation and to retire deficit.*
Cloquet Water bonds . . . . .	L.1965, C.518	Amount necessary.*
Columbia Heights Police Relief Association . . . . .	L. 1977, C.374 Section 11	Amount needed for minimum obligation and to retire deficit.* **
Firemen's Relief Association . . . . .	L.1977, C.374 Section 48 L.1978, C.563 Section 29,30	Amount needed for minimum obligation and to retire deficit.* **
Cook Cemetery . . . . .	L.1965, C.451	\$500.
Coon Rapids Firefighter's relief . . . . .	L.1973, C.304	Amount necessary.
Crookston Firemen's relief . . . . .	L.1978, C.563 Section 25,26	Amount needed for minimum obligation and to retire deficit.
Crystal Firefighter's relief association . . . . .	L.1978, C.753 Section 7	Amount needed for minimum obligation.
Dellwood Lake conservation district . . . . .	L.1971, C.355	1/3 mill.
Dover Sanitary sewer district . . . . .	L.1973, C.160 L.1975, C.270	Amount necessary.*
Ely Permanent improvement and equipment fund . . . . .	L.1949, C.215	1 2/3 mills.
Eveleth Hospital . . . . .	L.1957, C.948	To retire bonds and interest.*
Permanent improvement and equipment fund . . . . .	L.1949, C.215	1 2/3 mills.

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\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## CITY TAX LEVIES—Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Public employee's police and fire funds trust fund benefits . . . . .	L.1977, C.61 Section 6	Cost of trust fund benefits less investment income of trust fund.**
Prior service purchase. . . . .	L.1977, C.61 Section 8	Amount necessary for payment of principal and interest on bonds. Outside statutory and charter limits on rate or amount.
<b>Eyota</b>		
Sanitary sewer district . . . . .	L.1973, C.160 L.1975, C.270	Amount necessary.*
<b>Fairmont</b>		
Firefighter's relief . . . . .	L.1967, C.575	Amount necessary to meet current accruing liability and amortize deficit.
Parking facilities . . . . .	L.1967, C.665	Amount necessary.
Police relief association. . . . .	L.1977, C.100 Section 5	Minimum obligation costs plus amount necessary to amortize unfunded liability by 2010.**
<b>Falcon Heights</b>		
Firemen's relief . . . . .	L.1969, C.526	Amount necessary to meet current accruing liability and amortize deficit.*
<b>Fridley</b>		
Firemen's relief . . . . .	L.1969, C.594	Amount necessary to meet current normal cost and retire deficit.
Police pension fund . . . . .	L.1977, C.83 Section 4	Minimum obligation plus cost of amortizing unfunded liability by 2010.**
<b>Gilbert</b>		
Comprehensive bond issue . . . . .	L.1953, C.545	Sufficient to retire bonds, 50% may be in excess of limitation.
Permanent improvement and equipment fund . . . . .	L.1949, C.215	1 2/3 mills.
Waterworks bonds . . . . .	L.1965, C.348	Payment of bonds and interest.*
<b>Golden Valley</b>		
Firefighter's relief . . . . .	L.1971, C.140	Amount necessary.
<b>Grand Rapids</b>		
Library (joint with School District No. 318) . . .	L.1967, C.179	Within limits of Section 134.07.
Recreational program . . . . .	L.1965, C.251	2/3 mill, not to exceed \$3 per capita or \$15,000.
<b>Hamburg</b>		
Bonds . . . . .	L.1969, C.551	Payment of bonds and interest.*
<b>Hastings</b>		
Disaster certificates of indebtedness . . . . .	L.1965, C.206	Payment of certificates and interest.*
<b>Henderson</b>		
All purposes. . . . .	L.1953, C.441	Such amounts as are authorized for cities of the fourth class.
<b>Hennepin County, cities in</b>		
Community health service . . . . .	145.916	Amount necessary.
Lake Minnetonka conservation district. . . . .	L.1969, C. 272	1/3 mill.
Park . . . . .	412.531	2/3 mill.
<b>Hibbing</b>		
Airport (joint with city of Chisholm) . . . . .	L.1957, C.629	\$8,000.
Cemetery . . . . .	L.1947, C.224	\$15,000.

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## CITY TAX LEVIES—Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Firemen's relief . . . . .	L.1971, C.614	Sufficient to meet current obligation and retire deficit.*
Joint recreation and park board . . . . .	L.1971, C.573	\$6 per capita plus cost of living adjustment, in lieu of other park and recreation levies.*
Library . . . . .	L.1974, C.209	2 mills in addition to 2 2/3 mills authorizd by Section 134.07.
Pensions . . . . .	Ex.L.1961, C.33	Amount equal to payments in previous year, 1/2 of levy to be in excess of limitations.
Police pension . . . . .	L.1971, C.807	Sufficient to meet current obligation and retire deficit.*
Utility service . . . . .	L.1961, C.616	Amount equal to utility charges for preceding year. In lieu of 1 2/3 mill water and light levy.
<b>Holland</b>		
General purposes . . . . .	L.1963, C.228	3 1/3 mills in addition to levies now authorized for general purposes.
<b>Kenyon</b>		
Medical clinic construction . . . . .	L.1977, C.12	Amount necessary for payment of principal and interest on bonds of principal amount not greater than \$180,000.
<b>Le Sueur</b>		
Musical entertainment . . . . .	L.1939, C. 219	2/3 mill, but not over \$2,000.
<b>Long Prairie</b>		
General purposes . . . . .	L.1961, C.276	19 1/3 mills.
<b>Mahtomedi</b>		
Lake conservation district . . . . .	L.1971, C.355	1/3 mill.
<b>Mankato</b>		
Airport bonds . . . . .	L.1967, C.548	Payment of principal and interest.*
Disaster certificates . . . . .	L.1965, C.428	Payment of certificates and interest.*
Firemen's relief . . . . .	L.1971, C.407	Minimum obligation until 1980, thereafter additional amount to retire deficit by 2010.*
Musical entertainment . . . . .	L.1973, C.81	1/10 mill.
Parking facilities . . . . .	L.1967, C.130	Amount necessary.
<b>Marshall County, cities in</b>		
Warren hospital district deficiency . . . . .	L.1975, C.35	Amount certified for debt service by hospital district board.*
<b>McGregor</b>		
Municipal fire hall and community center . . . . .	L.1979, C.230	Principal and interest for up to \$125,000 in bonds.
<b>Milaca</b>		
Storm sewer bonds . . . . .	L.1959, C.522	Amount necessary.
<b>Montgomery</b>		
Musical entertainment . . . . .	L.1939, C.219	2/3 mill but not over \$2,000.
<b>Moorhead</b>		
Armory alterations . . . . .	L.1965, C.66	1/6 mill.*
Bonds for parking facilities . . . . .	L.1963, C.573	Amount necessary.*

\*Levy may be made in excess of limitations in 275.11.

## CITY TAX LEVIES—Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Business development . . . . .	L.1971, C.6	1 1/3 mills.*
Firefighter's relief . . . . .	L.1978, C.563 Section 13	Amount needed for minimum obligation and to retire deficit.
Policemen's relief . . . . .	L.1978, C.563 Section 19	Amount needed for minimum obligation and to retire deficit.
Nashwauk		
Police pension . . . . .	L.1969, C.569	Not less than \$2,500 nor more than \$5,000.
New Brighton		
Firemen's relief . . . . .	L.1967, C.742	Amount necessary to meet current accruing liability and amortize deficit.*
New Hope		
Firefighter's pension fund . . . . .	L.1971, C.114	Amount necessary.
New Prague		
Musical entertainment . . . . .	L.1939, C.219	2/3 mill but not over \$2,000.
North Mankato		
Flood control bonds . . . . .	L.1967, C.236	Payment of bonds.*
Musical entertainment . . . . .	L.1973, C.81	1/10 mill.
Osakis		
Bonds . . . . .	L.1969, C.43	Payment of bonds and interest.*
Owatonna		
Employee pensions . . . . .	L.1961, C.287	Amount necessary.
Pine County, cities in		
Moose Lake and Windemere sanitary sewer district . . . . .	L.1967, C.293 Section 6	Amount allocated by district board.
Plymouth		
Storm sewer and storm drainage . . . . .	L.1963, C.29	1 2/3 mills.*
Polk County, cities in		
Warren hospital district deficiency . . . . .	L.1975, C.35	Amount certified for debt service by hospital district board.*
Ramsey County, cities in		
Community health service . . . . .	145.916	Amount necessary.
Park (statutory cities) . . . . .	412.531	2/3 mill.
Red Wing		
Bonds and interest . . . . .	L.1973, C.352	Amount necessary.*
Public transit assistance . . . . .	L.1969, C.538 L.1974, C.202	1/5 mill.
Richfield		
Firemen's Relief Association . . . . .	L.1978, C.563 Section 20	Amount needed for minimum obligation and to retire deficit.
Golf course and related recreational facilities . . . . .	L.1979, C.1	2/3 mill for bond deficiency.* **
Policemen's pension . . . . .	L.1965, C.458	Amount necessary plus sum necessary to achieve full funding in 40 years. Not to exceed three times salary deduction.

\*Levy may be made in excess of limitations in 275.11.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## CITY TAX LEVIES—Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
<b>Rochester</b>		
Band, orchestra, chorus . . . . .	L.1967, C.758	1 mill.
Firemen's relief . . . . .	L.1978, C.563 Section 14	Amount needed for minimum obligation and to retire deficit.
Policemen's relief association. . . . .	L.1978, C.563 Section 23	Amount needed for minimum obligation and to retire deficit.
Program for aged . . . . .	L.1965, C.527	1/30 mill.
<b>St. Charles</b>		
Sanitary sewer district . . . . .	L.1973, C.160 L.1975, C.270	Amount necessary.*
<b>St. Cloud</b>		
Community health service . . . . .	145.916	Amount necessary.
Library . . . . .	L.1961, C.643	2 2/3 mills.
Library lease . . . . .	L.1969, C.659	1 2/3 mills in addition to library levy.
<b>St. Louis County, statutory cities in</b>		
Park . . . . .	412.531	2/3 mill.
<b>St. Louis Park</b>		
Fire Department Relief Association . . . . .	L.1978, C.563 Section 22	Amount of estimated obligation.
<b>Silver Bay</b>		
General obligation bonds . . . . .	L.1965, C.427	Amount not provided by taconite and taconite railway taxes.*
Improvement bonds . . . . .	L.1961, C.95	Levy against taconite property for payment of bonds and interest.*
<b>South St. Paul</b>		
<b>Airport</b>		
Bonds . . . . .	L.1969, C.730	Payment of bonds and interest.*
Operation and maintenance . . . . .	L.1969, C.730	1/3 mill.*
Disaster certificates of indebtedness. . . . .	L.1965, C.206	Payment of certificates and interest.*
Emergency relief . . . . .	L.1961, C.82	1/8 mill.
Equipment certificates of indebtedness . . . . .	L.1979, C.269	Payment of principal and interest.
Flood control . . . . .	L.1969, C.536	Amount expended in preceding 12 months.
Flood control bonds . . . . .	L.1961, C.514	Amount necessary.
Library . . . . .	L.1959, C.520	1 2/3 mills.*
Music and advertising . . . . .	L.1961, C.81	1/24 mill.
Musical entertainment . . . . .	L.1961, C.80	1/3 mill.
Parks and recreation . . . . .	L.1961, C.83	1/2 mill.*
Storm sewer bonds . . . . .	L.1969, C.507	Payment of bonds and interest.*
Waterworks bonds . . . . .	L.1961, C.88	Amount necessary.
<b>Stillwater</b>		
Disaster certificates . . . . .	L.1965, C.252	Payment of certificates and interest.*
General Purposes . . . . .	L.1967, C.411	20 mills.

\*Levy may be made in excess of limitations in 275.11.

## CITY TAX LEVIES—Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
<b>Thief River Falls</b>		
Police relief association trust fund . . . . .	L.1978, C.689	Amount necessary.* **
Public Employees Police and Fire Fund . . . . .	L.1978, C.689	Amount required.* **
Water control and sanitary district . . . . .	L.1961, C.672	Amount requested.
<b>Tower</b>		
Fire and community hall . . . . .	L.1978, C.476 Section 2	Principal amount.*
Fire protection equipment . . . . .	L.1971, C.515	3 1/3 mill, after public hearing.
<b>Two Harbors</b>		
Cemetery . . . . .	L.1963, C.103	1 2/3 mills.
Funding bonds . . . . .	L.1967, C.265	Payment of principal and interest.*
<b>Virginia</b>		
Information bureau . . . . .	L.1933, C.423	\$5,000.
<b>Western Lake Superior Sanitary District (certain cities)</b>		
Current costs of administration, operation and debt service . . . . .	L.1971, C.478 Section 10	Amount allocated by district board.*
Initial costs of organization . . . . .	L.1971, C.478 Section 12	Amount necessary.*
<b>West St. Paul</b>		
Highway bonds . . . . .	L.1967, C.458	Amount necessary.*
Storm water relief sewers . . . . .	L.1961, C.543	Not to exceed \$950,000.*
<b>White Bear Lake</b>		
Firefighter's relief . . . . .	L.1971, C.214	Amount necessary to meet current accruing liability and amortize deficit.
Lake conservation district . . . . .	L.1971, C.355	1/3 mill.
<b>Winona</b>		
Disaster certificates . . . . .	L.1965, C.311	Payment of certificates and interest.*
Library fund . . . . .	L.1963, C.56	2 2/3 mills.***
<b>Wood Lake</b>		
General purposes . . . . .	L.1961, C.439	16 2/3 mills.
<b>Wykoff</b>		
Fire station and municipal building bonds . . . .	L.1975, C.22	Amount necessary.*

## TOWN TAX LEVIES

General Provisions	Citation	Authorizations and Limitations
Levy for general purposes . . . . .	275.09	Populations over 7,000, 3 1/3 mills; population under 7,000, \$350 if taxable valuation less than \$300,000, else 1 2/3 mills. Additional levy of 1 2/3 mills if levy is insufficient to carry on governmental function.***
Levy limitations enforced by county auditor . .	275.08 275.35	Auditor shall extend only the amount permitted by law.

\*Levy may be made in excess of limitations in 275.11.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102. 24

## TOWN TAX LEVIES—Continued

General Provisions — Continued	Citation	Authorizations and Limitations
Loss or refunds of tax receipts resulting from abatements or court action, to recover . . . . .	275.48	Amount by which tax has been reduced (within levy limitations) by reduction of valuation.
Error by county auditor in previous levy, to correct . . . . .	L.1979, C.16 275.075 275.077	5 mills each year until county reimbursed for funds provided to town for error.
Money and credits tax, to place . . . . .	285.143	Amount received in 1943 from money and credits tax levied in 1942.
<b>Special Purposes</b>		
Airports . . . . .	360.037	Amount approved by voters.
Ambulance service . . . . .	471.476 Subd. 2	Amount necessary.
Ambulance service (service area) . . . . .	471.476 Subd. 4	Amount necessary in area served.
Aquatic vegetation control. . . . .	111.81	2/3 mill or 50 cents per capita.
Band, orchestra, or chorus . . . . .	449.09	1 mill but not over \$1,500 upon approval of voters.
Bonds and interest		
General obligations. . . . .	475.61	At least 5% more than maturities, to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
No levy certified by town . . . . .	475.64	Amount necessary for payment, to be spread by auditor.
Deficiency in prior levies . . . . .	475.74	Amount necessary to make good any deficiency in any prior levies.
Special assessment improvement bonds . . . . .	429.091	Sufficient to take care of deficiencies.
State loans. . . . .	475.73	50% in excess of amount certified by State Auditor.
Bridge repairs . . . . .	165.12	Sufficient to pay 1/2 cost of bridge repairs made by county.
Building, town hall or other . . . . .	365.14	Amount authorized at town meeting.
Cemetery . . . . .	365.10	Amount authorized by voters to purchase grounds for cemetery.
Cemetery (certain towns only) . . . . .	471.24 471.25	\$2,000 where town and contiguous statutory cities and towns each have taxable valuation in excess of \$1,500,000; \$3,000 where town has taxable valuation in excess of \$5,000,000.*** Per capita levy not to exceed the per capita levy of any other participating town or statutory city.
Civil defense. . . . .	12.26	40 cents per capita or \$1,000, whichever is higher, to finance town's share of defense activities, except that an additional levy can be made for local share of cost of organizational equipment if governor has approved purchase.
Commemorative purposes . . . . .	365.106	\$250.

\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.

## TOWN TAX LEVIES—Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
Community correction centers . . . . .	241.31	Amount necessary.
Comprehensive planning (towns in metropolitan area) . . . . .	473.87	Amount necessary.
County historical society . . . . .	138.053	1/3 mill or \$500, whichever is less.
Dump grounds, purchase and maintenance. . .	365.10	Amount authorized at annual meeting.
Equipment certificates (certain towns) . . . . .	368.01	Amount necessary. Applicable to towns with a platted area having 1,200 people or more or having platted area within 20 miles of the city hall of a first class city of 200,000 or more population.
Fire halls or equipment . . . . .	465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount.**
Fire or police protection (certain towns). . . . .	365.23	Amount authorized by voters.
Fire prevention, forest or prairie . . . . .	88.04	3 1/3 mills but not over \$3,000. No levy authorized when fire fund contains \$5,000 or more.
Fire protection, special districts . . . . .	368.85 368.86	1 2/3 mills. This limitation not applicable when district abuts a city of the first or second class or when levy is for payment of a deficit from a previous fire contract.
Fire protection and fire or police apparatus . . .	365.15 to 365.19	Amount necessary. May be levied in addition to levy authorized by 88.04.
Firefighter's relief association	368.86	
Paid firemen . . . . .	69.77	Amount of minimum liability.
Volunteer firemen . . . . .	L.1979, C.201 69.772 or 69.773	Financial requirements as defined in law.
Insect pests, control of (outside metropolitan counties) . . . . .	424A.02 18.022	Not more than 50 cents per capita nor more than 2/3 mill over any limitation. May be increased to \$1 and 1 2/3 mills to help defray cost of Dutch elm disease control.
Insurance, employees group . . . . .	471.61	Amount necessary. (50% of benefits on dependents must be within limitations)
Judgments		
General . . . . .	365.42	Amount of judgment.
Firemen . . . . .	471.86	Sufficient to pay judgment.
Library (contracts for service) . . . . .	134.12	Amount necessary.
Mosquito abatement. . . . .	18.111	1/3 mills.
Municipal or memorial forests . . . . .	459.06	1 2/3 mills.
Park . . . . .	365.10	Amount authorized by voters.
Parks, county, contributions to . . . . .	398.33	Within limitations for park purposes of town.
Park districts, operation and maintenance . . .	398.16	Amount certified by district not to exceed \$.18 per capita. May be increased to \$.35 per capita by voter approval.
Police pensions . . . . .	69.77	Amount of minimum obligation.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## TOWN TAX LEVIES—Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
Post-audit by State Auditor, expense . . . . .	6.62	Amount of claim or estimated cost.
Promotion of safety and preservation of human life . . . . .	471.63	\$1,000. Does not apply in Hennepin and Ramsey Counties.
Recreation facilities . . . . .	471.1921	Towns in which the assessed valuation consists in part of iron ore, taconite or semi-taconite may levy up to 2/3 mill but not to exceed \$10,000.****
Retirement, employees		
P.E.R.A. . . . .	353.28	Amount necessary.
O.A.S.I. . . . .	355.80 355.299	Amount necessary.
Employees on leave from state . . . . .	352.041	Amount necessary.
Road and bridge		
Costs including equipment. . . . .	164.04	Amount necessary.
Emergency . . . . .	164.04	1 2/3 mills.
Road drainage . . . . .	164.05	3 1/3 mills.
Road work done by county . . . . .	163.16	Sufficient to cover cost.
Shade tree disease control . . . . .	L.1979, C.303 275.50 Subd. 6	Amount necessary to implement shade tree disease control programs.**
Sheltered workshops. . . . .	129A.06	30 cents per capita.
Special assessment improvements (certain urban towns only) . . . . .	429.051	Town's share of cost of improvements.
Telephone. . . . .	237.35	3 1/3 mills.
Tort liability		
Insurance . . . . .	466.06	Amount of premium.
Judgments . . . . .	466.09	Amount necessary.
Town hall . . . . .	465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount.**
Unemployment compensation fund payments . . . . .	268.06 Subd. 27	Amount necessary.
Voting machines . . . . .	206.12	Amount necessary.
Water pollution control (sewage disposal systems) . . . . .	115.46	Amount necessary.

Applicable Only to Particular Towns

General and Special Purposes	Citation	Authorizations and Limitations
Alexandria		
Alexandria Lake Area sanitary district . . . . .	L.1971, C.869 L.1975, C.287	Amount necessary to pay share of cost.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

\*\*\*\*The citation, which was incorrectly adjusted for 273.1102, has a mill rate of two-ninths.

## TOWN TAX LEVIES—Continued

Applicable Only to Particular Towns

General and Special Purposes — Continued	Citation	Authorizations and Limitations
<b>Balkan</b>		
Library . . . . .	L. 1961, C.317	1/12 mill.
Fire protection services . . . . .	L.1971, C.168	\$2,500 plus cost of living adjustment based on change in consumer price index.
<b>Beatty</b>		
Cemetery . . . . .	L.1965, C.451	\$500.
<b>Canosia</b>		
Firemen's relief . . . . .	L.1973, C.502	Financial requirements as defined in Sections 69.771 to 69.776.
<b>Carlos</b>		
Alexandria Lake Area sanitary district . . . . .	L.1971, C.869 L.1975, C.287	Amount necessary to pay share of cost.
<b>Carlton County, towns in</b>		
Moose Lake and Windemere sanitary sewer district . . . . .	L.1976, C.293	Amount allocated by district board.
<b>Chanhassen</b>		
Lake Minnetonka conservation district . . . . .	L.1969, C.272	1/3 mill.
<b>Crow Wing County, towns in</b>		
General purposes . . . . .	L.1941, C.451	Valuation: Over \$900,000 2/3 mill. \$750,000 to \$900,000 5/6 mill. \$300,000 to \$750,000 1 mill. less than \$300,000 \$250.***
<b>Fairmont</b>		
Sewer system . . . . .	L.1953, C.548	Cost of system.
<b>Forest Lake</b>		
Fire protection . . . . .	L.1974, C.475	Amount necessary.
<b>Goodhue County, towns in</b>		
Road and bridge . . . . .	L.1971, C.356	13 1/3 mills.
<b>Grand Lake</b>		
General purposes, except road and bridge . . .	L.1961, C.119	5 mills.
<b>Grand Rapids</b>		
Cemetery . . . . .	L.1959, C.298	2/3 mill. On all taxable town property including incorporated statutory cities.
<b>Hines</b>		
Dam operation & maintenance. . . . .	L.1977, C.367 Sec. 2	Amount necessary.
<b>Hudson</b>		
Alexandria Lake Area sanitary district . . . . .	L.1971, C.869 L.1975, C.287	Amount necessary to pay share of cost.
<b>Irondale</b>		
General purposes . . . . .	L.1971, C.336	1 2/3 mills.
<b>LaGrand</b>		
Alexandria Lake Area sanitary district . . . . .	L.1971, C.869 L.1975, C.287	Amount necessary to pay share of cost.
<b>Laketown</b>		
Lake Minnetonka conservation district . . . . .	L.1979, C.274 L.1969, C.272	1/3 mill, for portion of town subject to levy.

\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.

## TOWN TAX LEVIES—Continued

Applicable Only to Particular Towns

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Lawrence		
Cemetery . . . . .	L.1965, C.617	\$1,000.
Marshall County, towns in		
Warren hospital district deficiency . . . . .	L.1975, C.35	Amount certified for debt service by hospital district board.
McDavitt		
Town hall . . . . .	L.1978, C.467	Principal and interest for bonds up to \$100,000.
Morrison County, towns in		
General purposes . . . . .	L.1941, C.451	Valuation: Over \$900,000      2/3 mill. \$750,000 to \$900,000      5/6 mill. \$300,000 to \$750,000      1 mill. less than \$300,000      \$250.***
North		
Water control and sanitary district. . . . .	L.1961, C.672	Amount requested.
Olmstead County, towns in		
Bridges . . . . .	L.1969, C.534	3 1/3 mills.
Owens		
Cemetery . . . . .	L.1965, C.451	\$500.
Pine County, towns in		
Moose Lake and Windemere Sanitary sewer district. . . . .	L.1976, C.293	Amount allocated by district board.
Polk County, towns in		
Warren Hospital district deficiency . . . . .	L.1975, C.35	Amount certified for debt service by hospital district board.
Rocksbury		
Water control and sanitary district. . . . .	L.1961, C.672	Amount requested.
Smiley		
Water control and sanitary district. . . . .	L.1961, C.672	Amount requested.
Stuntz		
Recreation and playground . . . . .	L.1969, C.727	\$12,000.
Joint recreation and park board. . . . .	L.1971, C.573	\$6.00 per capita plus cost of living adjustment, in lieu of other park and recreation levies.
Thomson		
Road and bridge . . . . .	L.1977, C.246 Sec. 1	5 mills, requires voter approval.**
White Bear		
Lake conservation district . . . . .	L.1971, C.355	1/3 mill.

## SCHOOL DISTRICT LEVIES

General Provisions Initial Levy Limitations	Citation	Authorizations and Limitations
Maintenance Basic . . . . .	275.125 Subd. 2a Clause 1 or	a) 23 mills times the adjusted assessed valuation of the district for the preceding year less the attached machinery aid for 1980-81.  b) In 1977 Payable 1978 the basic maintenance levy limitation was equal to 28

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.  
\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.

## SCHOOL DISTRICT LEVIES—Continued

**General Provisions  
Initial Levy Limitations — Continued**

**Citation**

**Authorizations and Limitations**

mills times the 1976 adjusted assessed value of the district less the attached machinery aid received in 1978-79. If a district certified for maintenance in 1977 Payable 1978 an amount greater than or equal to the 1977 Payable 1978 basic maintenance levy limitation, then the 1977 Payable 1978 basic maintenance levy is equal to the basic maintenance levy limitation less any adjustment explained by memo. If a district certified for maintenance an amount less than the basic maintenance levy limitation, then the basic maintenance levy would be the greater of the certified maintenance levy less any adjustment explained by memo or the basic maintenance levy limitation less the amount the certified maintenance levy that is less than the maximum maintenance levy limitation.

275.125  
Subd. 2b

- c) If \$1,265 times the 1980-81 pupil units of the district is greater than the amount in a) above and the district is estimated to have at least 950 resident pupil units. A basic aid amount is then computed which is equal to 1.07 times the sum of the following:

Est. 1979-80 Pupil Units x \$1,182  
Est. 1980 Summer School Aid  
Est. 1979-80 Transportation Aid  
Est. 1979-80 Special Education Aid  
Est. 1979-80 Secondary Vocational Aid  
Est. 1979-80 Secondary Vocational  
Handicapped Aid  
Est. 1979-80 Shared Time Aid

The basic maintenance levy limitation would then be the greater of the basic aid amount less attached machinery aid or the 1977 Payable 1978 basic maintenance levy. The maximum basic maintenance levy limitation amount under c) shall not exceed the amount under a).

or  
275.125  
Subd. 2c

- d) If \$1,265 times the estimated 1980-81 pupil units of the district is greater than the amount in a) above and it is estimated the district will have less than 950 resident pupil units, then a basic maintenance levy limitation is computed to be equal to \$1,265 times the estimated 1980-81 pupil units of the district less an adjustment for the 1980-81 county apportionment of the general school fund and less the attached machinery aid for 1980-81.

- e) Under a), c) or d) the additional foundation aid receivable for 1980-81 under the \$600 per pupil unit guarantee shall be subtracted from the basic maintenance levy

## SCHOOL DISTRICT LEVIES—Continued

General Provisions Initial Levy Limitations — Continued	Citation	Authorizations and Limitations
Maintenance Excess . . . . . (Grandfather)	275.125 Subd. 6b	<p>limitation. The \$600 per pupil unit foundation aid guarantee applies to districts having 60% of the assessed valuation of the district being classified as agricultural. The guarantee also includes adjustments for the estimated 1980-81 state school agricultural credit, homestead credit, taconite homestead credit and attached machinery aid the district will receive.</p> <p>A ratio is determined by dividing the district's adjusted assessed valuation per pupil unit by the state's adjusted assessed valuation per pupil unit. The excess maintenance levy limitation is the smaller of 1 or this ratio times the excess allowance of the district times the estimated 1979-80 pupil units (excluding AFDC pupil units). The excess allowance is determined by subtracting \$663 from the 1970-71 state and local adjusted maintenance cost per pupil unit. Adjustments to the excess allowance have been made for Special District 1 and Districts 281 and 625.</p>
Maintenance Referendum . . . . .	275.125 Subd. 2a Clause 4	Amount authorized by the referendum ballot which has been approved by the voters of the district. This limitation is subject to revocation by the voters of the district.
Maintenance Replacement . . . . .	275.125 Subd. 6c	Amount determined by multiplying the lesser of 1 or the ratio of 23 mills times the 1978 Adjusted Assessed Valuation of the district to the 1980-81 Foundation Aid Formula Allowance times the pupil units for that year, times the replacement amount. The replacement amount is to replace through an increased levy limitation or state aid for the 1980-81 fiscal year the foundation aid no longer receivable by the district due to the repeal as of June 30, 1980 of the sparsity aid and the additional pupil units (computed for increases or decreases in resident pupil units) used in the foundation aid formula.
Maintenance Discretionary . . . . .	275.125 Subd. 7a	The lesser of .5 mills times the 1978 Adjusted Assessed Valuation of the district or \$27.50 times the pupil units of the district. The district must go through a public hearing process to be authorized to have this levy limitation. Additional state aid is available for most districts having this levy limitation and that levy the maximum for maintenance in 1979 Payable 1980. This limitation is subject to a maintenance referendum reduction.
Maintenance Unemployment Insurance . . . . .	275.125 Subd. 4	Amount needed for estimated expenditures for unemployment insurance compensation pursuant to Minnesota Statutes 268.06, Subd. 25. The levy limitation is equal to the amount needed to eliminate the June 30, 1981 projected negative appropriated General Fund Balance for Unemployment Insurance.

## SCHOOL DISTRICT LEVIES—Continued

General Provisions Initial Levy Limitations — Continued	Citation	Authorizations and Limitations
Maintenance Statutory Operating Debt . . . . .	275.125 Subd. 9a	For Districts in Statutory Operating Debt, 1.5 mills times the previous year's adjusted assessed valuation of the district or the amount needed to retire the Statutory Operating Debt, whichever is less.
Maintenance Judgment . . . . .	275.125 Subd. 4	Amount of the judgment (including interest) the district is obliged to pay pursuant to Minnesota Statutes 127.05.
Maintenance State Audit . . . . .	275.125 Subd. 4	Amount needed for payment of state post audits pursuant to Minnesota Statutes 6.62. Would exclude audits requested by the district.
Maintenance Consolidation . . . . .	275.125 Subd. 4	Amount needed for approved reorganizational expenditures pursuant to Minnesota Statutes 122.533.
Transportation Basic . . . . .	275.125 Subd. 5	1 mill times the adjusted assessed valuation of the district for the preceding year.
Transportation Bus . . . . .	275.125 Subd. 5	Amount needed for pupil transportation vehicle expenditures less bus depreciation aid and other revenue. The levy limitation is equal to the amount needed to eliminate the June 30, 1981 projected negative appropriated Transportation Fund Balance for Bus Purchases.
Transportation Hazardous . . . . .	275.125 Subd. 5	Amount of the approved costs the district is incurring in the current fiscal year due to extraordinary traffic hazards.
Transportation Leased Facilities . . . . .	275.125 Subd. 5a	Amount of the increased costs above the transportation aid formula limitation resulting from changes in transportation patterns required by leasing a school in another district.
Community Service . . . . .	275.125 Subd. 8	The greater of \$2.50 times the population of the district or the amount of the community service certified levy plus the categorical aid reduction in 1976 Payable 1977.  A district must establish a community service advisory council and must invite the governing bodies of all counties, cities and townships located in the school district to a meeting to discuss methods of increasing mutual cooperation between such bodies and the school board before being authorized to have a community service levy limitation.
Capital Expenditure Basic . . . . .	275.125 Subd. 11a	The lesser of 10 mills times the previous year's adjusted assessed valuation of the district or \$80 (\$85 if districts resident pupil units are increasing) times the pupil units of the district.
Capital Expenditure Leased School Building . . . . .	275.125 Subd. 12	Amount of the additional capital expenditure funds needed and approved by the Commissioner to lease an existing school building up to the leasing cost.
General and AVTI (Area Vocational-Technical Institute) Debt Service . . . . .	275.125 Subd. 4	Amounts necessary for debt service payments.

## SCHOOL DISTRICT LEVIES—Continued

General Provisions Initial Levy Limitations — Continued	Citation	Authorizations and Limitations
	and 475.61	Amount at least 5% more than principal and interest due. Bond schedule states the amount to be levied. Levy may be reduced for surplus funds on hand.
AVTI Maintenance Unemployment Insurance . . . . .	275.125 Subd. 4	The amount needed for estimated payment for unemployment insurance compensation pursuant to Minnesota Statutes 268.06, Subd. 25. The levy limitation is equal to the amount needed to eliminate the June 30, 1981 projected negative appropriated AVTI General Fund Balance for Unemployment Insurance.
<b>Special Provisions Initial Levy Limitations</b>		
Maintenance Severance (District 625, St. Paul) . . . . .	1975 Laws, Ch. 261, Sec. 4	.2 mill times the most recent assessed valuation of the district with adjustments pursuant to M.S. 273.13, Subd. 7a, 272.64, 275.49 and 473F.08.
Maintenance Statutory Operating Debt (District 625, St. Paul) . . . . .	1976 Laws, Ch. 20 Sec. 4	1.5 mills times the adjusted assessed valuation of the district reduced by the amount to be levied for some bonds issued.
Maintenance Retirement (Special District 1, Minneapolis) . . . . .	275.125 Subd. 6a	\$3,788,653.73 is the limitation for 1979 Payable 1980.
General Debt Service for Districts with State Loans held by the State Board of Investment (Dists. 497, 622, 690, 820 and 833) . . . . .	475.53	County Auditor levies for the school district 50% in excess of the amount certified by the State Auditor.
General Debt Service (Building Bonds for District 692) . . . . .	1967 Laws, Ch. 356	93% of the debt service funds come from tacomite companies instead of the general ad valorem levy.
AVTI Maintenance Special (District 256) . . . . .	1979 Laws, Ch. 338, Sec. 19	1 mill times the adjusted assessed valuation of the district for the preceding year.
AVTI Maintenance Secondary Vocational (District 287)* . . . . .	1977 Laws, Ch. 447, Article V, Sec. 13	.7 mill times the adjusted assessed valuation of the district for the preceding year.
AVTI Maintenance Secondary Vocational (Districts 916 and 917)* . . . . .	1977 Laws, Ch. 447, Article V, Sec. 14 and 15	.5 mill times the adjusted assessed valuation of the district for the preceding year.
AVTI Maintenance Special Education (Districts 287, 916 and 917) . . . . .	1977 Laws, Ch. 447, Article V, Sec. 13, 14 and 15	.6 mill times the adjusted assessed valuation of the district for the preceding year.
Dissolved District Liabilities . . . . .	275.125 Subd. 4	The county auditor pursuant to Minnesota Statutes 122.45 shall levy on the territory of the dissolved district the amount of the net liabilities. This amount in any year shall not comprise more than 1/6 of the total school district levy in the dissolved district territory.
<b>General and Special Provisions Levy Limitation Adjustments</b>		
Abatements . . . . .	275.48	Amount by which school taxes have been reduced by a reduction of valuation after levy was spread less the state aid receivable for this reduction. The abatement adjustment is a component of the maximum levy limitation.
Categorical Aids Gross Earnings . . . . .	275.125 Subd. 9	Levy Limitations excluding Maintenance Basic, Maintenance Discretionary, Maintenance

\*Districts 287, 916 and 917 are intermediate area vocational-technical school districts. District 287 extends over the same territory as districts 271, 272, 273, 274, 276, 277, 278, 279, 280, 281, 283, 284 and 286. District 916 extends over the same territory as districts 12, 16, 621, 622, 623, 624, 832, 833, and 834. District 917 extends over the same territory as districts Sp. 6, 191, 192, 194, 195, 196, 197, 199 and 200.

## SCHOOL DISTRICT LEVIES—Continued

General Provisions Minimum Levy Limitations — Continued	Citation	Authorizations and Limitations
AVTI Debt Service (All 33 AVTI Districts) . . . . .	124.564	<p>minimum levy limitation is called the maximum effort debt service levy. This minimum debt service levy must be made until all capital loans are paid or forgiven. For most districts, it is 20 mills times the previous year's adjusted assessed valuation of the district. An option is available to districts to retire capital loans over a longer time period.</p> <p>Amount of the reduction to the AVTI Debt Service Certified levy to be made by the County Auditor. It is equal to the 1980-81 AVTI Debt Service Aid.</p>

## SPECIAL TAXING DISTRICT TAX LEVIES

Applicable to all Special Taxing Districts

General Provision	Citation	Authorizations and Limitations
Insurance, employees group . . . . .	471.61	Amount necessary.* (50% of cost of benefits on dependents must be within limitations)
Tort liability		
Insurance . . . . .	466.06	Amount of premium.*
Judgments . . . . .	466.09	Amount necessary.*
Unemployment compensation fund payments .	268.06 Subd. 27	Amount necessary.*

Hospital Districts

General Application	Citation	Authorizations and Limitations
All purposes except bonds . . . . .	447.34	Amount necessary; but the levy for this purpose in a city within the hospital district may not, when added to the city's levy, result in a levy of more than \$1.50 per capita in excess of the city's levy limitation under 275.11.
Ambulance service . . . . .	471.476	Amount necessary.
Bonds . . . . .	447.35	Amount necessary.

### Applicable Only to Particular Hospital Districts

#### Rice County Hospital District

Bonds . . . . .	L.1957, C.3 L.1961, C.372	Amount necessary.
Current expense and capital outlay (including nursing home facilities) . . . . .	L.1963, C.118	1 2/3 mills.
O.A.S.I. contributions and state agency expenses . . . . .	355.80	Amount necessary.

#### United Hospital District

Hospital bonds . . . . .	L.1976, C.115	Amount necessary.
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#### Warren Hospital District (Marshall and Polk Counties)

Administration, operation and maintenance . .	L.1975, C.35 Sec. 7, Subd. 2	Amount necessary.
Bonds . . . . .	L.1975, C.35 Sec. 7, Subd. 1	Amount necessary.

\*Levy may be made in excess of statutory limitations.

# SPECIAL TAXING DISTRICT TAX LEVIES—Continued

## Hospital District—Continued

<b>Applicable Only to Particular Hospital Districts</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
Deficiency in payments made to board by local units of government . . . . .	L.1975, C.35 Section 5	Amount necessary. Considered as a tax levy for the local unit of government for which it was levied.
<b>Yellow Medicine Hospital District #1</b>		
Current expense and capital outlay (including nursing home facilities) . . . . .	L.1963, C.276	Amount necessary.
O.A.S.I. contributions and State Agency expenses . . . . .	355.80	Amount necessary.
<b>Housing and Redevelopment Authorities</b>		
<b>General Application</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
Redevelopment purposes . . . . .	462.545	1/3 mill upon approval of the municipal governing body.***
Information and relocation service . . . . .	462.545	1/30.***
<b>Applicable Only to Particular Authorities</b>		
<b>Duluth</b>		
Redevelopment purposes . . . . .	462.545	1/6 mill.***
<b>Metropolitan Airports Commission</b>		
<b>General Application</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
Special purposes . . . . .	473.667	1/20 mill.
Bonds and interest . . . . .	473.671	Amount necessary.
Operation and maintenance . . . . .	473.661	1/3 mill.
<b>Metropolitan Council</b>		
<b>General Application</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
General purposes . . . . .	473.249	8/30 mill.
Tax anticipation certificates deficiency . . . . .	473.11	Amount required.
Metropolitan parks and open space bonds . . . . .	473.325	Amount necessary.
<b>Metropolitan Waste Control Commission</b>		
Debt service . . . . .	473.547	Amount necessary.
Operation, maintenance and debt service . . . . .	473.521 473.547	Levy on property in municipality failing to pay service charges.
<b>Metropolitan Transit Commission</b>		
<b>General Application</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
Operating expense of regular bus route service . . . . .	473.446 Subd. 1(a)	1.72 mills.

\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.

# SPECIAL TAXING DISTRICT TAX LEVIES—Continued

## Metropolitan Transit Commission—Continued

General Application	Citation	Authorizations and Limitations
Certificates of indebtedness, bonds or other obligations to which tax levies have been pledged . . . . .	L.1979, C.46 473.446 Subd. 1(c)	Amount necessary.
Metropolitan transit area outside transit taxing district. . . . .	473.446 Subd. 1a	10% of sum of above levies levied on metropolitan transit area outside metropolitan transit taxing district. *****

### Park Districts

General Application	Citation	Authorizations and Limitations
Bonds . . . . .	398.17	Amount necessary.
Deficiency in payments made to park district board by local government units . . . . .	398.16	Amount of deficiency. Levied on property in municipality failing to pay allocated costs.
Tax anticipation notes . . . . .	398.16	Sufficient to make up deficiency in payments of principal and interest.
<b>Applicable Only to Particular Park Districts</b>		
Hennepin County Park Reserve District Operation. . . . .	L.1979, C.288	Not to exceed 1 mill.

### Port Authorities

General Application	Citation	Authorizations and Limitations
Bonds and interest . . . . .	458.193 Subd. 5	At least 5% in excess of amount necessary to pay principal and interest.
<b>Applicable Only to Particular Port Authorities</b>		
Seaway Port Authority of Duluth		
Bonds and interest . . . . .	L.1974, C.131	At least 5% in excess of amount necessary to pay principal and interest.

### Regional Development Commissions

General Application	Citation	Authorizations and Limitations
General purpose . . . . .	462.396	1/6 mill.
Tax anticipation certificates deficiency. . . . .	462.397	Amount required.

### Regional Sanitary Sewer Districts

General Application	Citation	Authorizations and Limitations
All purposes. . . . .	115.61	Amount necessary.

\*\*\*\*\*The citation was inadvertently omitted from Minnesota Statutes, 1978.

# SPECIAL TAXING DISTRICT TAX LEVIES—Continued

## Regional Sanitary Sewer Districts—Continued

Applicable Only to Particular Regional Sanitary Sewer Districts	Citation	Authorizations and Limitations
Moose Lake and Windemere Sanitary Sewer district. . . . .	L.1974, C.400 Section 11 L.1976, C.293	Amount necessary.
Sanitary Districts		
General Application	Citation	Authorizations and Limitations
General purposes. . . . .	115.32 Subd. 1	Amount necessary.
Construction and operation or bonds for these purposes . . . . .	115.33 Subd. 2	Amount necessary on property within benefited taxing subdistrict.
Water pollution control (sewage disposal systems) . . . . .	115.46	Amount necessary.

### Applicable Only to Particular Sanitary Districts

Alexandria Lake Area Sanitary Districts		
Organizational expenses . . . . .	L.1971, C.869 L.1973, C.632 L.1975, C.287	5 mills.
Debt service . . . . .	L.1971, C.869 L.1973, C.632 L.1975, C.287	Amount necessary.
Deficiency in payment of allocated costs . . . .	L.1971, C.869	Amount of deficiency levied on property in municipality failing to pay costs.
Emergency certificates of indebtedness . . . .	L.1971, C.869	Amount sufficient to meet deficiency in receipts from taxes and other revenues.
Dover, Eyota and St. Charles Sanitary District		
Organizational expenses . . . . .	L.1973, C.160 L.1975, C.270	8 mills.
Bonds and interest . . . . .	L.1973, C.160	Amount necessary.
Deficiency in payment of allocated costs . . . .	L. 1973, C.160	Amount of deficiency. Levied on property in municipality failing to pay allocated costs.
Emergency certificates of indebtedness . . . .	L.1973, C.160	Amount sufficient to meet deficiency in receipts from taxes and other revenues.
Western Lake Superior Sanitary District		
Debt Service . . . . .	L.1971, C.478	Amount necessary.
Deficiency in payment of allocated costs . . . .	L.1971, C.478	Amount necessary.

### St. Cloud Metropolitan Transit Commission

General Application	Citation	Authorizations and Limitations
General purposes. . . . .	L.1975, C.32	5 mills.

## SPECIAL TAXING DISTRICT TAX LEVIES—Continued

### Watershed Districts

General Application	Citation	Authorizations and Limitations
Organizational expenses. . . . .	112.61	2/3 mill not to exceed \$60,000.
Administrative expenses and construction and maintenance of projects of common benefit. . . . .	Subd. 2  112.61 Subd. 3	1 mill not to exceed \$75,000.
Certain improvement projects . . . . .	112.61 Subd. 3	1/3 mill for 15 years.
<b>Applicable Only to Particular Watershed Districts</b>		
Lower Red River Watershed Management Board, watershed districts in		
Construction and maintenance of projects of common benefit to the district. . . . .	L.1976, C.162	Half of two mill levy. May be levied for not more than ten years.
Construction and maintenance of projects of common benefit to more than one member district. . . . .	L. 1976, C.162	Half of two mill levy. May be levied for not more than ten years.
Minnehaha Creek watershed district		
Administrative expenses and construction and maintenance of projects . . . . .	L.1974, C.513	Amount not to exceed \$125,000. Authorized in lieu of authorization in 112.61.
Rice Creek watershed district		
Administrative expenses and construction and maintenance of projects . . . . .	L.1975, C.74	Amount not to exceed \$125,000. Authorized in lieu of authorization in 112.61.
Water maintenance and repair fund . . . . .	L.1975, C.75	\$15,000.