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1982 TAX LEVY

AUTHORIZATIONS AND LIMITATIONS

Local Government Aids and Analysis Division

Minnesota Department of Revenue

Centennial Office Building

St. Paul, Minnesota 55145

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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 1980; Minnesota Statutes, 1981 Supplement; Third Special Session Laws 1981; Laws 1982, Regular Session; or to chapters in the various session laws.

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 1980, Section 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) was to the value of all taxable property on the date of the last assessment of class 2 personal property. For example if the ratio of class 2 personal property to all taxable property is 0.07, a taxing district's mill rate limitation of 2 mills is increased to 2.14 mills. In accordance with Minnesota Statutes, 1981 Supplement, Section 275.125, Subdivision 11a, this adjustment is not made for the limitations on capital expenditures of school districts.
- 2) For the purpose of determining the levy limit assessed value to be used in determining the amount of the allowable levy for taxing districts, the actual assessed value is adjusted in the following ways:
 - a) The assessed value of homesteads classified as 3b and 3c property are to be increased. For the agricultural homesteads (classification 3b), the assessed value is based on 33-1/3% of the market value instead of the current rates of 14% of the homestead base value and 19% of the excess of market value over the homestead base value. For non-agricultural homesteads (classification 3c), the assessed value is based on 40% of the market value instead of 16% of market value up to one-half of the homestead base value, 22% of the remaining market value up to the second half of the homestead base value, and 28% of the excess of market value over the homestead base value. For example, an agricultural homestead property with a market value of \$1,000,000 would have a 1982 assessed value of \$187,300 figured at 14% on a homestead base value of \$54,000 and 19% of the remaining \$946,000 of market value. Using the 33-1/3% rate, the assessed value increases to \$333,333. (Minnesota Statutes 1980, Section 273.13, Subdivision 7a).
 - 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. (Minnesota Statutes 1980, Section 273.76) The assessed value within a county will be reduced by an amount equal to 10% of the assessed value of high voltage transmission lines and related facilities. (Minnesota Statutes 1980, Section 273.425) To be included in the reduction, the transmission lines must carry a voltage of 200 kilovolts or more (Minnesota Statutes 1980, Section 116C.52, Subdivision 3); must have been constructed after June 30, 1974; and must run over city or organized-township land which received transmission-line credit (Minnesota Statutes, 1981 Supplement, Section 273.42, Subdivision 2). For a taxing district within the seven-county metropolitan area, the assessed value will be decreased by the contribution value for the taxing district and increased by the distribution value for the taxing district as determined under the fiscal disparities laws (Minnesota Statutes 1980, Section 473F.08).
 - c) The assessed value will be increased by the assessed value in 1966 of all property exempt from taxation by Extra Session Laws 1967, Chapter 32 (Minnesota Statutes 1980, Section 275.49). In accordance with Minnesota Statutes, 1981 Supplement, Section 275.125, Subdivision 11a, this adjustment is not made for limitations on capital expenditures of school districts.
- 3) Minnesota Statutes 1980, Section 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 PERCENTAGE LEVY LIMITATION

The 8% levy limitation (Minnesota Statutes, 1981 Supplement, Sections 275.50 to 275.56, as amended by Third Special Session Laws 1981, Chapter 2, Article IV; Laws of Minnesota 1982, Chapter 523, Article XXXV, Section 1; and Laws of Minnesota 1982, Chapter 641, Article II, Section 1) applies to counties, cities, townships with populations of 5,000 or more, and special taxing districts except for the Metropolitan Transit Authority. The 8% levy limitation does not apply to school districts, townships with populations of less than 5,000, and the Metropolitan Transit Authority. The Department of Revenue administers the 8% levy limitation (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 8% levy limitation. Levies authorized outside the 8% 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 8% levy limitation, a penalty is imposed by decreasing the amount of Local Government Aid paid to the governmental subdivision by 33% of the amount levied in excess of its 8% levy limitation.

The procedure for calculating the 8% overall levy limitation for payable 1983 was established by the Third Special Session Laws 1981, Chapter 2, Article IV, Section 11. The first step is to determine the levy limit base. It is equal to the lesser of the actual levy subject to the 8% levy limitation for payable 1982 or the payable 1982 levy limitation. The second step involves two adjustments to the levy limit base. One adjustment is to add the payable 1982 levy for certain purposes

authorized outside of the levy limitation by laws enacted in 1981: (1) a levy, not to exceed 0.25 mill, to pay the cost of providing private legal assistance to indigents; (2) a levy by St. Louis County, not to exceed \$50,000, to pay the cost of current operations for the Seaway Port Authority; and (3) a levy by Goodhue County, not to exceed 1/12 of one mill, to pay the expenses of public fairs in the county. The other adjustment is to subtract the payable 1982 debt service levies for those governmental subdivisions which opted to fold their payable 1981 debt service levy into their levy limit base for payable 1982 in lieu of claiming a special levy for debt service. The resulting figure is the payable 1983 revised levy limit base. Step three is the calculation of the homestead adjusted base. It is equal to the product of the revised levy limit base times the ratio of the 1981 to the 1980 homestead counts. These are the homestead counts reported on the 1982 and the 1981 Abstract of Tax Lists, respectively. As a fourth and final step, the homestead adjusted base is multiplied times the 8% increase or 108%. The resulting figure is the overall levy limitation for payable 1983.

Minnesota Statutes 1980, Section 275.54, authorizes levy limit base adjustments to reflect boundary changes or transfers of functions between governmental subdivisions. When two or more governmental subdivisions are consolidated, the highest per capita levy limit base prior to consolidation is used for the resulting governmental subdivision. If a city gains significantly in population through annexation, its levy limit base is increased by the population adjustment multiplied by the city's levy limit base per capita. When a function or service is transferred to another governmental subdivision, corresponding decreases and increases are made in the levy limit bases of the respective governmental subdivisions by the Commissioner of Revenue to reflect the shift in property tax burden.

With a few exceptions, the levies authorized outside the 8% levy limitation are listed in Minnesota Statutes, 1981 Supplement, Section 275.50, Subdivisions 5 and 6, as amended by Third Special Session Laws 1981, Chapter 2, Article IV, Section 9. The exceptions are levies authorized outside the 8% levy limitation by special laws passed after the reenactment of Minnesota Statutes, 1981 Supplement, Section 275.50, Subdivisions 5 and 6, as amended by Third Special Session Laws 1981, Chapter 2, Article IV, Section 9; and levies authorized by direct referendums under the provision of Minnesota Statutes 1980, Section 275.58. The special levies which are defined above as "exceptions" are footnoted in this index. The special levies which are listed in Minnesota Statutes, 1981 Supplement, Section 275.50, as amended by Third Special Session Laws 1981, are summarized below and are not footnoted in this index.

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 (1) administration of income maintenance (public assistance) programs, (2) the increased local share for the delivery or purchase of social services and social services administration, (3) levies for sheltered workshops or work activity programs, and (4) levies where a specific local share is not required (for instance, the county levy for county state-aid highways).
- d) The costs of social services and its administration and the non-administrative costs of public assistance payments under Minnesota Supplemental Assistance, Aid to Families with Dependent Children, Medical Assistance, and General Assistance. Levies for county hospitals or nursing homes can be included under Medical Assistance where appropriate. Except for general assistance-medical care and hospital care of indigents not under a public assistance program, the aggregate amounts levied under this clause are subject to a maximum increase of 18% each year.
- e) The costs of principal and interest on bonded indebtedness. This can include the amount of liquor store revenues used to pay principal and 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. These are primarily certificates of indebtedness issued to finance the purchase of police or fire equipment, ambulance equipment, or street maintenance or construction equipment as authorized for statutory cities by Minnesota Statutes 1980, Section 412.301. 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 1980, Section 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 to the extent that such payments are used to retire the principal and interest on bonds or certificates of indebtedness of the type that qualify for a special levy.

- i) The decrease in mobile home tax receipts for the current levy year compared to the amount of the 1971 mobile home registration tax distribution.
- j) The portion of any levy omitted by the auditor through error or inadvertence in any year since payable 1971 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.
- k) The portion of any levy omitted through error or inadvertence by the officials of a town or a city in any year since payable 1971. The same restrictions apply as in (j) above.
- l) The increased costs of municipal services resulting from an annexation or consolidation ordered by the Minnesota Municipal Board in 1971 or later. The amount of such increased costs must be the costs as estimated by the Minnesota Municipal Board and contained in a Municipal Board order. The total special levy may not exceed 50% of the governmental unit's levy limit base and may not be in effect for more than three years after the Board's order.
- m) 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. The special levy is essentially the city's levy limit mill rate multiplied by the increase in the assessed value of new industrial and nonresidential commercial developments.
- n) 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 the abatements were granted. County governments are not authorized to claim this special levy.
- o) The increase in the levy over 106% of the amount levied for 1976/1977 for reducing the unfunded accrued liability (deficit) of certain pension funds, including interest on the deficit (Public Employees Retirement Association, local police or firefighter's relief associations, and volunteer firefighter's relief associations).
- p) The costs of establishing and administering a public employer commuter van program in accordance with Minnesota Statutes 1980, Section 174.27. This special levy is limited to 0.1 mill for establishment of a program and 0.01 mill for administration of a program.
- q) 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. (Laws 1979, Chapter 253, and Minnesota Statutes 1980, Sections 104.42 to 104.50)
- r) To compensate for loss of revenue due to tax abatements or court action under Minnesota Statutes 1980, Sections 270.01, 270.17, or 278.01, resulting from reassessments ordered by the Commissioner of Revenue under Minnesota Statutes 1980, Section 270.16. Unlike special levy (n) above, a county government may claim this special levy. A city or town using this special levy may not include the same amounts in special levy (n) above.

Subdivision 6

The costs of shade tree disease control programs in accordance with Minnesota Statutes 1980, Section 18.023. This special levy includes the cost of sanitation, reforestation, equipment, and foresters. The levy is to be reduced by the unspent balance of the similar levy for payable 1982, by the funds to be provided by state or federal grants, by fees to be collected, or by the cost of equipment purchased through the issuance of bonds or certificates of indebtedness. This special levy terminates after payable 1983.

\$54 PER CAPITA LEVY LIMITATION

The \$54 per capita levy limitation (Minnesota Statutes 1980, Section 275.11) applies to all cities except those cities which have a major electric generation facility that is of at least 500 megawatts capacity and capable of consumer usage within their borders. Cities that are subject to the 8% levy limitation must also comply with the \$54 per capita limitation. 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, an adjustment is made annually for both general fund purposes and for special 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 1982, payable in 1983, the per capita limitation is \$237.60 as calculated below:

1) Consumer Price Index for Minneapolis/St. Paul, December, 1981 (1967=100)	298.7
2) Adjustment Factor to convert from 1967 to 1947-49 average base	.6973501
3) Consumer Price Index for Minneapolis/St. Paul, December, 1981 (1947-49=100) (line 1 ÷ line 2)	428

4) Index points above 102 (428 minus 102)	326
5) Percentage for first 6 index points above 102 (3,1/3% times 6)	20%
6) Percentage for remaining index points above 102 (1% times 320)	320%
7) Total percentage increase in 1974 per capita levy limitation (20 plus 320%)	340%
8) Cost-of-living adjustment for general fund purposes (340% of \$54)	\$183.60
9) Total 1982/1983 per capita limitation for general and special purposes (\$54 plus \$183.60)	\$237.60

The cost of living adjustment added to the \$54 per capita limit applies to both general fund levies and those special purpose levies which are subject to the per capita limitation (Laws 1980, Chapter 607, Article II, Section 17). 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"> 1. Portion of total per capita limitation not used for special purposes. 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). |
| Iron Ore Charter Cities-Least of: | <ol style="list-style-type: none"> 1. Portion of total per capita limitation not used for special purposes. 2. Cost-of-living adjustment plus charter authorization for general fund purposes. 3. Cost-of-living adjustment plus mill rate limitation of 13-1/3 mills (applicable to most third and fourth class cities). |
| Other Charter Cities-Least of: | <ol style="list-style-type: none"> 1. Portion of total per capita limitation not used for special purposes. 2. Charter authorization for general fund purposes. 3. Cost-of-living adjustment plus mill rate limitation of 13-1/3 mills (applicable to most third and fourth class cities). |

The county auditor is responsible for enforcement of the \$54 per capita limitation as indicated in Minnesota Statutes 1980, Section 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 8% levy limitation 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 8% 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 with a levy limit assessed value of \$2,000,000, and having no iron ore. The \$54 per capita limitation for 1982/1983 is \$237.60 times 2,400 which is \$570,240. Except for special purpose levies which are outside Minnesota Statutes 1980, Section 275.11, the city is limited to a levy of \$570,240 for general and special purposes together. The limitations on the general fund levy can also be determined. For the city in this example, the cost-of-living adjustment in 1982/1983 is \$183.60 times 2,400 which equals \$440,640. The difference between the limitation for general and special purposes of \$570,240 and the cost-of-living adjustment of \$440,640 is \$129,600. Assume that the city has \$105,000 in special purpose levies subject to the per capita limitation. Its maximum levy for the general fund from the per capita limitation is \$440,640 plus \$24,600 (this is \$129,600 minus \$105,000) which is \$465,240. The city has a general fund limitation of \$465,140 unless the operation of an applicable mill rate or charter limitation would allow less than \$465,140. These limitations depend upon whether it is a statutory or charter city.

Statutory City (Minnesota Statutes 1980, Section 412.251)

Appropriate mill rate	10 mills
Times: Levy limit assessed value	\$2,000,000
Initial limitation	\$20,000
Plus: Cost-of-living adjustment	\$440,640
Limitation on general fund	\$460,640

Since the mill rate limitation is less than \$465,240, this statutory city is limited to a general fund levy of \$460,640.

Charter City (third class, no charter limitation) (Minnesota Statutes 1980, Chapter 426.04)

Appropriate mill rate	13-1/3 mills
Times: Levy limit assessed value	\$2,000,000
Initial limitation	\$26,666
Plus: Cost-of-living adjustment	\$440,640
Limitation on general fund	\$467,306

Since this limitation is greater than \$465,140, this charter city is limited to a general fund levy of \$465,140.

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	M.S. 1980, 275.26	
County auditor's responsibility for levy limitations	M.S. 1981 Suppl. 275.08	Auditor shall extend only amount permitted by law. Auditor may estimate mill rate or assessed value for levying taxes in overlapping district if actual counts are not received by deadline. Adjustments for high or low estimations will be made later by law.
Error by auditor in previous tax levy, to correct	M.S. 1981 Suppl. 275.075	All or any part of amount omitted that was within levy limitation.
Levy to be entered on tax lists	M.S. 1980, 275.09	
General Application		
Agricultural societies	M.S. 1980, 38.27	Amount needed including costs of liability insurance.
Ambulance service (except Hennepin)	M.S. 1980, 471.476	
Armories (except in counties containing a city of the first class)	M.S. 1980, 193.145	Amount necessary.
Assessments, unpaid county	M.S. 1980, 106.381	
Bonds and interest		
General obligation	M.S. 1980, 475.61	
No levy certified by county	M.S. 1980, 475.64	
State loans	M.S. 1980, 475.73	
Building fund (except Hennepin or St. Louis) . .	M.S. 1980, 373.25	
Civil defense	M.S. 1980, 12.26	
Community health service	M.S. 1980, 145.916	
Community correction centers	M.S. 1980, 241.31	Amount necessary.
Community social services	L.1979, C.324 M.S. 1980, 256E.07	At least determined amount.
Comprehensive planning (metropolitan counties)	M.S. 1980, 473.87	Amount necessary.
County court	M.S. 1980, 487.02	Amount necessary.
Employer vans acquisition program		
Administration	M.S. 1980, 174.27	1/100 mill.
Establishment	M.S. 1980, 174.27	One time levy not to exceed 1/10 mill.

COUNTY TAX LEVIES – Continued

General Application – Continued	Citation	Authorizations and Limitations
Exchange land fund	L.1951, C.289	
Extension committee	M.S. 1980, 38.36	
Fire halls or equipment	M.S. 1980, 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)	M.S. 1980, 373.27	
Health department	M.S. 1980, 145.51	
Historical society	M.S. 1980, 138.052	
Hospital Districts:		
Operation	M.S. 1980, 397.09	Amount necessary.
Bonds and interest	M.S. 1980, 397.10	
Housing and Redevelopment costs allocated by Metropolitan Council	M.S. 1980, 473.201	Amount certified by Metropolitan Council.
Human services board	M.S. 1980, 402.065	Amount necessary.
Insect pests, control of	M.S. 1980, 18.022	
Insurance, employees group	M.S. 1980, 471.61	Amount necessary.
Jail construction	M.S. 1980, 641.23	
Jail, regional	M.S. 1980, 641.264 L.1980, C.487 Section 20 L.1980, C.597 Section 10	Amount necessary.
Judgments	M.S. 1980, 373.12	Amount necessary.
Lake improvement district	M.S. 1980, 378.52	
Legal assistance to needy	M.S. 1980, 375.167	1/4 mill.
Library, county	M.S. 1980, 375.33	Only upon property not already taxed for a free public library.
Library (contracts for service)	M.S. 1980, 134.12	
Monuments for surveys, reestablishment and re-location	M.S. 1980, 381.12	
Nursing home	M.S. 1980, 376.56	
Parks, county (except Hennepin, Ramsey, and counties in which park districts have been activated)	M.S. 1980, 398.33	
Post-audit by State Auditor, expense	M.S. 1980, 6.62	Amount of claim or estimated costs.

**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
Probation service	M.S. 1980, 260.311	
Promotion of safety and preservation of human life (except Hennepin and Ramsey)	M.S. 1980, 471.63	
Public water and sewer system (except metropolitan counties)	M.S. 1980, 116A.01	
Recreation facilities or programs for senior citizens	M.S. 1980, 471.16	
Removal of condemned property	M.S. 1980, 257.57	Amount necessary.
Retirement, employees:		
P.E.R.A.	M.S. 1980, 353.28	Amount necessary.
O.A.S.I.	M.S. 1980, 355.80 M.S. 1980, 355.299	Amount necessary.
Employees on leave from state	M.S. 1980, 352.041	Amount necessary.
Road and bridge	M.S. 1980, 163.05	
Sanatorium:		
Building and maintenance	M.S. 1980, 376.20	
Construction, improvement, equipment	M.S. 1980, 376.19	
Sewers, sewage disposal plants, and waterworks systems (except metropolitan counties)	M.S. 1980, 444.075 Subd. 4	
Shade tree disease control	M.S. 1981 Suppl. 275.50 Subd. 6	Amount necessary to implement program, terminating with levy payable after 1983.
Sheltered workshops	M.S. 1980, 129A.06	
Soil and water conservation district	M.S. 1980, 40.07	
Solid waste management (except metropolitan counties):		
Advance funding	M.S. 1980, 400.11	
Services provided to service areas	M.S. 1980, 400.05	
Solid waste disposal facilities (metropolitan counties):		
Acquisition and betterment	M.S. 1980, 473.811 Subd. 1 L.1980, C.564, Art. X	In anticipation of need for expenditures.
Bonds	M.S. 1981 Suppl. 473.811 Subd. 2	Amount necessary for payment of principal and interest.

COUNTY TAX LEVIES — Continued

General Application — Continued	Citation	Authorizations and Limitations
State reassessment costs	M.S. 1980, 270.18	One-half levied in year notified of costs by state, one-half in following year.
Subordinate service districts (except seven metro- politan counties and St. Louis)	L.1982, C.507, Sections 8-20	Amount needed for service not already provided or for increased level of service already provided by county. Levy limited to property within ser- vice district. Amount of initial levy is exempt from levy limit laws.** Later additions or in- creases to initial levy are subject to levy limit laws.
Timber development	M.S. 1980, 282.38	
Tort liability:		
Insurance	M.S. 1980, 466.06	Amount of premium.
Judgments	M.S. 1980, 466.09	Amount necessary.
Town hall	M.S. 1980, 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 . .	M.S. 1980, 268.06 Subd. 27	Amount necessary.
Veterans service officer	M.S. 1980, 197.60	
Voting machines	M.S. 1980, 206.12	
Water and related land resources management . .	M.S. 1980, 378.34	In addition to amounts levied within lake im- provement district.
Weed eradication	M.S. 1980, 18.231 Subd. 5	Levy on cities or towns whose payments were made from county funds.
Welfare:		
Medical assistance	M.S. 1980, 256B.20	
Minnesota supplemental assistance, Aid to Families with Dependent Children, general assistance, etc., and administration expense . .	M.S. 1980, 261.063 M.S. 1980, 393.08	
Poor relief	M.S. 1980, 261.062	

Special Purposes

Aitkin		
Advertising	L.1967, C.611	1/3 mill.
Regional juvenile detention center	L.1971, C.592	1/2 mill.
Anoka		
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.

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

COUNTY TAX LEVIES – Continued

Special Purposes – Continued	Citation	Authorizations and Limitations
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement Projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Becker		
Minnesota Red River Valley Development Association	L.1963, C.343	1/12 mill.
Big Stone		
Health nurse	L.1969, C.652	1-2/3 mills.
Blue Earth		
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.
Brown		
Southern Minnesota River Basin Area II	L.1979, C.253	1/4 mill.
Carlton		
Regional juvenile detention center	L.1971, C.592	1/2 mill.
Carver		
Service area	L.1971, C.384	Amount necessary on property in service area.
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement Projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Cass		
Health nurse	L.1957, C.213	2/3 mill.
Chisago		
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.
Clearwater		
Agricultural Society	L.1982, C.523 Article XII Section 8	1 mill.**
Minnesota Red River Valley Development Association	L.1963, C.343	1/12 mill.
Cook		
Health department	L.1971, C.424	2 mills.
Regional juvenile detention center	L.1971, C.592	1/2 mill.
Cottonwood		
Southern Minnesota River Basin Area II	L.1979, C.253	1/4 mill.
Crow Wing		
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

Special Purposes – Continued	Citation	Authorizations and Limitations
Dakota		
Library purposes	L.1963, C.287	1/3 mill in area served by county system.
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement Projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Hennepin		
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 workhouse), 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	M.S. 1980, 488A.111	Amount necessary.
Emergency certificates of indebtedness	L.1979, C.198 Section 7	Payment of principal and interest.
Equipment certificates of indebtedness	L.1979, C.198 Section 7	Payment of principal and interest.
Library:		
Acquisition, betterment or construction and bonds and interest	L.1981, C.48 Section 5	2/3 mill on taxable property not already taxed for other public library system.
Operation and maintenance	L.1981, C.48 Section 1	Levied on taxable property not already taxed for other public library systems.
Medical Center:		
Capital outlay	L.1981, C.91 Section 4	Amount necessary.
Operations and maintenance	L.1981, C.91 Section 4	Amount necessary.
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement Projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Isanti		
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.
Itasca		
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.
Koochiching		
Dump ground	L.1967, C.542	1/3 mill.

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

COUNTY TAX LEVIES — Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
North Koochiching Area Sanitary District, East Koochiching County Sewer District and Paper-makers Sewer District in Acquisition and betterment	L.1981, C.291 Section 9	Amount necessary.**
Bonds and debt service	L.1981, C.291 Section 9	Amount necessary for principal and interest.
Operation and maintenance	L.1981, C.291 Section 9	Amount necessary.**
Special assessments	L.1981, C.291 Section 10	Amount necessary in lieu of any limitation on special assessments.
Regional juvenile detention center	L.1971, C.592	1/2 mill.
Unorganized area services	L.1971, C.394	Amount of service.
Lac Qui Parle Southern Minnesota River Basin Area II	L.1979, C.253	1/4 mill.
Lake Bonds for garage construction or other road and bridge purposes	L.1963, C.379	Sufficient to pay bonds.
Bonds for jail	L.1982, C.523 Article XII Section 5	Sufficient to pay interest and principal in excess of mill rate limit in 641.23. Exempt from interest rate and debt limits.
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.
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.

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

COUNTY TAX LEVIES – Continued

Special Purposes – Continued	Citation	Authorizations and Limitations
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	M.S. 1980, 488A.281	Amount necessary.
Detention facilities, operation and maintenance	L.1974, C.435 Sec. 1.0202(b)	Amount necessary.
Emergency notes	L.1974, C.435 Section 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.
Medical facility water system:		
General obligation bonds	L.1982, C.626 Section 4-5	Not to exceed lesser of \$5,000,000 or 2 mills. Authorized only after construction has commenced on St. Paul district heating system.
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.
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	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.

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

COUNTY TAX LEVIES – Continued

Special Purposes – Continued	Citation	Authorizations and Limitations
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 Association	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	M.S. 1980, 458.14	\$50,000.
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.
Scott		
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.
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement Projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Todd		
Snow removal from town roads	L.1961, C.307	1-1/3 mills.
Traverse		
Bonds for construction and maintenance of county fair buildings	L.1981, C.15	Amount necessary for principal and interest.
Wadena		
Courthouse bonds	L.1965, C.442	2-2/3 mills.
Washington		
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.
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement projects	L.1982, C.509 Section 23	Amount necessary.**

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

COUNTY TAX LEVIES — Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Wilkin Minnesota Red River Valley Development Association	L.1964, C.343	1/12 mill.
Wright Service area	L.1969, C.465	Amount necessary on property in service area.
Yellow Medicine 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	M.S. 1980, 365.243	Amount necessary.
Mosquito abatement	M.S. 1980, 18.141	1/3 mill.
Road and bridge	M.S. 1980, 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	M.S. 1980, 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	M.S. 1980, 275.075	All or any part of amount omitted that was within levy limitations.*
Money and credits tax, to replace	M.S. 1980, 285.143	Amount received in 1943 from money and credits tax levied in 1942.*
Deficiency levy (in cities receiving distribution of taconite production tax)	M.S. 1980, 298.28	When the actual taconite production tax distribu- tion 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 limita- tions	M.S. 1981 Suppl. 275.08 M.S. 1980, 275.16 275.47	Auditor shall extend only the amount permitted by law. Auditor may estimate mill rate or a- sessed value for levying taxes in overlapping dis- trict if actual counts are not received by deadline. Adjustments for high or low estimations will be made later by law.
Removal of condemned property	M.S. 1980, 275.57	Amount necessary.

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

CITY TAX LEVIES — Continued

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

General Fund Purposes	Citation	Authorizations and Limitations
Charter cities (certain 3rd and 4th class)	M.S. 1980, 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	M.S. 1980, 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.
Special Purposes	Citation	Authorizations and Limitations
Airports	M.S. 1980, 360.037	Amount approved by voters.
Ambulance service	M.S. 1980, 471.476	Amount necessary.*
Aquatic vegetation control	M.S. 1980, 111.81	2/3 mill or 50 cents per capita.
Armory building commission (state)	M.S. 1980, 193.145	1/3 mill.*
Band, orchestra, or chorus	M.S. 1980, 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	M.S. 1980, 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	M.S. 1980, 475.64	Amount necessary for payment, to be spread by auditor.
Deficiency in prior levies	M.S. 1980, 475.74	Amount necessary to make good any deficiency in any prior levies.*
Parking facility bonds	M.S. 1980, 459.14	Sufficient to retire bonds.
Special assessment improvement bonds	M.S. 1980, 429.091	Sufficient to take care of deficiencies.*
State loans	M.S. 1980, 475.73	50% in excess of amount certified by State Auditor.
Charter commission expense	M.S. 1980, 410.06	\$1,500 in cities other than first class.*
Civil defense	M.S. 1980, 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	M.S. 1980, 241.31	Amount necessary.
Comprehensive planning (cities in metropolitan area)	M.S. 1980, 473.87	Amount necessary.
County historical society	M.S. 1980, 138.053	1/3 mill or \$500, whichever is less.

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CITY TAX LEVIES — Continued

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

Special Purposes — Continued	Citation	Authorizations and Limitations
Employer vans acquisition program:		
Administration	M.S. 1980, 174.27	1/100 mill.*
Establishment	M.S. 1980, 174.27	One time levy, not to exceed 1/10 mill.*
Fire halls or equipment	M.S. 1980, 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	M.S. 1980 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	M.S. 1980, 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.
Salaried firefighters	M.S. 1981 Suppl. 69.77	Amount needed for minimum obligation.*
Volunteer firefighters	L.1979, C.201 M.S. 1980, 69.772 M.S. 1980, 424.A02	Amount needed for minimum obligation.*
Housing and Redevelopment costs allocated by Metropolitan Council	M.S. 1980, 473.201	Amount certified by Metropolitan Council.
Insects, pests, control of (outside metropolitan area)	M.S. 1980, 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	M.S. 1980, 471.61	Amount necessary.* (50% of cost of benefits on dependents must be within limitations.)
Joint facilities shared with armories:		
Obligation bonds	L.1982, C.484	Amount necessary in accordance with M.S. 1980, 475.61.
Judgments:		
General	M.S. 1980, 465.14	Sufficient to pay judgments.
Firemen	M.S. 1980, 471.86	Sufficient to pay judgments.
Lake Improvement District	M.S. 1980, 459.20	Amount necessary to be spread on property within the lake improvement district.*
Library	M.S. 1980, 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)	M.S. 1980, 134.12	Amount necessary.
LOGIS (member cities):		
Data processing equipment	L.1980, C.569	Amount necessary to pay principal and interest on general obligation bonds.
Memorial building, monument, or park	M.S. 1980, 416.02	Amount necessary within the limits permitted by law.

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CITY TAX LEVIES – Continued

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

Special Purposes – Continued	Citation	Authorizations and Limitations
Mosquito abatement	M.S. 1980, 18.111	1/3 mill.
Municipal or memorial forest	M.S. 1980, 459.06	1-2/3 mills.
Park districts, operation and maintenance	M.S. 1980, 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	M.S. 1980, 398.33	Within limitations for park purposes of city.
Parking facilities	M.S. 1980, 459.14	1/6 mill.
Permanent improvement and replacement fund	M.S. 1980, 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.*
Police Relief	M.S. 1981 Suppl. 69.77	Amount needed for minimum obligation.*
Promotion of safety and preservation of human life	M.S. 1980, 471.63	\$1,000. Does not apply in Hennepin and Ramsey Counties.
Post-audit by state auditor, expense	M.S. 1980, 6.62	Amount of claim or estimated cost.*
Public works reserve	M.S. 1980, 471.57	Amount necessary within existing limits.
Recreation facilities: (not on iron range)	M.S. 1980, 471.191	2/3 mill; in excess of limitations after referendum.
(on iron range)	M.S. 1980, 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.	M.S. 1980, 353.28	Amount necessary.*
O.A.S.I.	M.S. 1980, 355.80 355.299	Amount necessary.*
Employees on leave from state	M.S. 1980, 352.041	Amount necessary.*
Sewers, sewage disposal plants, and water works systems:		
Construction	M.S. 1980, 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	M.S. 1980, 444.075 Subd. 3	Amount necessary for payment of reasonable charges.

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***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

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

Special Purposes — Continued	Citation	Authorizations and Limitations
Shade Tree Disease Control	M.S. 1981 Suppl. 275.50 Subd. 6	Amount necessary, terminating with levy payable after 1983.*
Sheltered workshops	M.S. 1980, 129A.06	30 cents per capita based on latest federal census.
Special assessment improvements	M.S. 1980, 429.051	City's share of cost improvements.
Storm sewer improvement districts	M.S. 1980, 444.20	Amount necessary spread only on property within districts.
Tort liability:		
Insurance	M.S. 1980, 466.06	Amount of premium.*
Judgments	M.S. 1980, 466.09	Amount necessary.*
Town hall	M.S. 1980, 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 . .	M.S. 1980, 268.06 Subd. 27	Amount necessary.*
Voting machines	M.S. 1980, 206.12	Amount necessary.
Water pollution control (sewage disposal systems)	M.S. 1980, 115.46	Amount necessary.* Supersedes M.S. 1980, 444.075, Subd. 4.

Applicable Only to Charter Cities

Special Purposes	Citation	Authorizations and Limitations
Advertising (second and third class cities)	M.S. 1980, 426.055	1/3 mill.
Advertising (fourth class cities)	M.S. 1980, 412.251 M.S. 1980, 465.56	Amount necessary.
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)	M.S. 1980, 424.12	1/30 mill to 1/3 mill; and additional amount for benefits of those retired or active on January 1, 1941.
Gifts, interest on	M.S. 1980, 465.05	Sufficient to pay interest.
Musical entertainment:		
Third class cities	M.S. 1980, 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	M.S. 1980, 449.06	1/2 mill, but not over \$3,500.

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CITY TAX LEVIES – Continued

Applicable Only to Statutory Cities

Special Purposes	Citation	Authorizations and Limitations
Advertising	M.S. 1980, 412.251 M.S. 1980, 465.56	Amount necessary.
Cemetery (certain statutory cities only)	M.S. 1980, 471.24 L.1980, C.356	\$5,000 where city and contiguous statutory cities or towns, each having assessed valuation of \$500,000 or more, join together in maintenance of cemetery.
Cemetery (certain statutory cities only)	L.1947, C.387	1 mill, but not over \$1,500.
Emergency debt certificates (certain statutory cities only)	M.S. 1980, 412.751	Sufficient to redeem certificates.
Equipment certificates	M.S. 1980, 412.301	Sufficient to retire principal and interest.
Indebtedness of dissolved statutory cities	M.S. 1980, 412.093	Amount necessary to retire debt.
Musical entertainment	M.S. 1980, 412.251	1/3 mill, but not over \$500.
Utilities fund (in statutory cities having a public utilities commission)	M.S. 1980, 412.251	1-2/3 mill.

Applicable Only to Particular Cities

General and Special Purposes	Citation	Authorizations and Limitations
Alexandria		
Alexandria Lakes Area Sanitary District	L.1971, C.869 L.1975, C.287	Amount necessary.* This levy is not outside the 8% levy limitation.
Volunteer Firefighter's Relief	L.1969, C.719 Section 2 L.1981, C.224 Section 249	Amount needed for minimum obligation.
Anoka		
Police Relief	L.1978, C.563 Section 28 L.1981, C.224 Section 263	Amount needed for minimum obligation.*
Volunteer Firefighter's Relief	L.1971, C.184 Section 4 L.1981, C.224 Section 255	Amount needed for minimum obligation.*
Anoka County, cities in:		
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.* **
Improvement projects	L.1982, C.509 Section 23	Amount necessary.* **
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.* **
Austin		
Business development	L.1971, C.876	1 mill, after public hearing.
Firefighter's Relief	L.1976, C.36 Section 4 L.1981, C.224 Section 270	Amount needed for minimum obligation.*

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CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Police Relief	L.1976, C.36 Section 4 L.1981, C.224 Section 270	Amount needed for minimum obligation.*
Babbitt		
Improvement bonds	L.1961, C.199	Levy against taconite property for payment of bonds and interest.*
Barnum		
General Purposes	L.1961, C.30	13-1/3 mills.
Birchwood		
Lake conservation district	L.1971, C.355	1/3 mill.
Biwabik		
General fund	L.1971, C.770	Additional levy based on consumer price index.
Bloomington		
Bonds for court buildings	L.1982, C.523 Article XII Section 1	Sufficient to pay interest and principal.
Firefighter's Relief	L.1978, C.563 Section 15 L.1981, C.224 Section 238	Amount needed for minimum obligation.*
Police Relief	L.1978, C.563 Section 17 L.1981, C.224 Section 240	Amount needed for minimum obligation.*
Recreation facilities	L.1969, C.602	2/3 mill for operation and maintenance and 1-1/3 mill to pay bonds and interest.
Bovey		
Greenway Joint Recreation Board	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
Brainerd		
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.*
Breckenridge		
Airport	L.1967, C.660	3-1/3 mills.*
Breezy Point		
General purposes	L.1971, C.110	\$54,000.
Brooklyn Center		
Policemen's Pension	L.1978, C.563 Section 18	Amount needed for minimum obligation.
Volunteer Firefighter's Relief	L.1967, C.815 Section 8 L.1981, C.224 Section 245	Amount needed for minimum obligation.*
Burnsville		
Bonds for water and sewer	L.1963, C.433	Sufficient to pay bonds and interest.*
Calumet		
Greenway Joint Recreation Board	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
Carlton County, cities in		
Moose Lake and Windemere sanitary sewer district	L.1976, C.293 Section 6	Amount allocated by district board.

*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
Carver County, cities in		
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.* **
Improvement projects	L.1982, C.509 Section 23	Amount necessary.* **
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.* **
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 minimum obligation.*
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 Relief	L.1971, C.810 L.1981, C.224 Section 261	Amount needed for minimum obligation.*
Cloquet		
Advertising	M.S. 1980, 412.251 M.S. 1980, 465.56	\$5,000.
Public transportation contract	L.1981, C.236	1 mill for contract obligations.* **
Water bonds	L.1965, C.518	Amount necessary.*
Coleraine		
Greenway Joint Recreation Board	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
Columbia Heights		
Police Relief Association	L.1977, C.374 Section 11	Amount needed for minimum obligation.*
Firefighter's Relief	L.1975, C.424 L.1978, C.563 Section 29 L.1981, C.224 Section 267	Amount needed for minimum obligation.*
Cook		
Cemetery	L.1965, C.451	\$500.
Coon Rapids		
Volunteer Firefighter's Relief	L.1973, C.304 L.1981, C.224 Section 262	Amount needed for minimum obligation.*
Crookston		
Firefighter's Relief	L.1971, C.51 L.1978, C.563 Section 25 L.1981, C.224 Section 253	Amount needed for minimum obligation.*
Crystal		
Firefighter's Relief	L.1978, C.753 Section 7	Amount needed for minimum obligation.

*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
Dakota County, cities in		
Watershed management tax districts:		
Advertising	L.1982, C.509 Section 23	Amount necessary.* **
Improvement projects	L.1982, C.509 Section 23	Amount necessary.* **
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.* **
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.*
East Grand Forks		
Advertising	M.S. 1980, 412.251 M.S. 1980, 465.56	\$5,000.
Industrial Park	L.1981, C.239	Amount necessary.
Echo		
Bonds for community center	L.1981, C.76	Amount necessary for principal and interest.* **
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.
Public employee's police and fire funds trust fund benefits	L.1977, C.61 Section 6 L.1981, C.68 Section 39	Amount needed to pay greater of cost of trust fund benefits less investment income of trust fund or cost of amortization of unfunded accrued liability by 1991.*
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.
Eyota		
Sanitary sewer district	L.1973, C.160 L.1975, C.270	Amount necessary.*
Fairmont		
Firefighter's Relief	L.1967, C.575	Amount necessary for minimum obligation.
Parking facilities	L.1967, C.665	Amount necessary.
Police Relief Association	L.1977, C.100 Section 5	Amount necessary for minimum obligation.**
Falcon Heights		
Volunteer Firefighter's Relief	L.1969, C.526 L.1981, C.224 Section 246	Amount needed for minimum obligation.*
Fridley		
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	Amount necessary for minimum obligation.**
Gilbert		
Comprehensive bond issue	L.1953, C.545	Sufficient to retire bonds, 50% may be in excess of limitation.

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CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Permanent improvement and equipment fund . .	L.1949, C.215	1-2/3 mills.
Waterworks bonds	L.1965, C.348	Payment of bonds and interest.*
Golden Valley		
Firefighter's Relief	L.1971, C.140	Amount necessary.
Storm sewer improvement project	L.1979, C.303 Article X Section 15	1 mill per year for seven years after adoption of the project.
Grand Rapids		
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.
Hamburg		
Bonds	L.1969, C.551	Payment of bonds and interest.*
Hastings		
Disaster certificates of indebtedness	L.1965, C.206	Payment of certificates and interest.*
Henderson		
All purposes	L.1953, C.441	Such amounts as are authorized for cities of the fourth class.
Hennepin County, cities in		
Community health service	M.S. 1980, 145.916	Amount necessary.
Lake Minnetonka conservation district	L.1969, C.272	1/3 mill.
Park	M.S. 1980, 412.531	2/3 mill.
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.* **
Improvement projects	L.1982, C.509 Section 23	Amount necessary.* **
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.* **
Hibbing		
Airport (joint with city of Chisholm)	L.1957, C.629	\$8,000.
Carey Lake Recreation District	L.1981, C.141 Section 1 Subd. 2	51 cents times population of city in lieu of other park and recreation levies.*
Cemetery	L.1947, C.224	\$15,000.
Firefighter's Relief	L.1971, C.614 L.1981, C.224 Section 260	Amount needed for minimum obligation.*
Joint recreation and park board	L.1971, C.573 L.1981, C.141 Section 1 Subd. 1	\$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 authorized by M.S. 1980, 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.

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CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Holland General purposes	L.1963, C.228	3-1/3 mills in addition to levies now authorized for general purposes.
International Falls North Koochiching Area Sanitary District: Acquisition and betterment	L.1981, C.291 Section 9	Amount necessary.* **
Bonds and debt service	L.1981, C.291 Section 9	Amount necessary for principal and interest.*
Operation and maintenance	L.1981, C.291 Section 9	Amount necessary.* **
Special assessments	L.1981, C.291 Section 10	Amount necessary in lieu of any limitation on special assessments.
Isanti Bonds for municipal building	L.1981, C.145	Amount necessary for principal and interest.*
Kenyon 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.
Lake Wilson Any lawful purpose	L.1982, C.514 Section 8	Maximum of \$15,000 for taxes payable 1982 only.**
La Prairie Greenway Joint Recreation Board	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
LeSueur Musical entertainment	L.1939, C.219	2/3 mill, but not over \$2,000.
Long Prairie General purposes	L.1961, C.276	19-1/3 mills.
Madison Lake Bonds for municipal center	L.1981, C.3 Section 1	Amount necessary for principal and interest.* **
Mahtomedi Lake conservation district	L.1971, C.355	1/3 mill.
Mankato Airport bonds	L.1967, C.548	Payment of principal and interest.*
Disaster certificates	L.1965, C.428	Payment of certificates and interest.*
Firefighter's Relief	L.1971, C.407 L.1981, C.224 Section 258-259	Amount needed for minimum obligation.*
Musical entertainment	L.1973, C.81	1/10 mill.
Parking facilities	L.1967, C.130	Amount necessary.
Police Relief	L.1971, C.407 L.1981, C.224 Section 258-259	Amount needed for minimum obligation.*
Marble Greenway Joint Recreation Board	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
Marshall County, cities in Warren hospital district deficiency	L.1975, C.35	Amount certified for debt service by hospital district board.*
McGregor Municipal fire hall and community center	L.1979, C.230	Principal and interest for up to \$125,000 in bonds.

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CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Melrose		
Advertising	M.S. 1980, 412.251 M.S. 1980, 465.56	\$5,000.
Bonds for city hall and community center	L.1980, C.425 Section 1-2 M.S. 1980, 475.61	Maximum of \$1,000,000 if approved by voters.*
Milaca		
Storm sewer bonds	L.1959, C.522	Amount necessary.
Montgomery		
Musical entertainment	L.1939, C.219	2/3 mill but not over \$2,000.
Moorhead		
Armory alterations	L.1965, C.66	1/6 mill.*
Bonds for parking facilities	L.1963, C.573	Amount necessary.*
Business development	L.1971, C.6	1-1/3 mills.*
Firefighter's Relief	L.1978, C.563 Section 13 L.1981, C.224 Section 236	Amount needed for minimum obligations.*
Police Relief	L.1978, C.563 Section 19 L.1981, C.224 Section 243	Amount needed for minimum obligations.*
Nashwauk		
Police pension	L.1969, C.569	Not less than \$2,500 nor more than \$5,000.
New Brighton		
Volunteer Firefighter's Relief	L.1967, C.742 L.1981, C.224 Section 242	Amount needed for minimum obligation.*
New Hope		
Volunteer Firefighter's Relief	L.1971, C.114 L.1981, C.224 Section 254	Amount needed for minimum obligation.*
New London		
Bonds for city hall, community center, and municipal library	L.1981, C.16	Amount necessary for principal and interest.*
New Prague		
Musical entertainment	L.1939, C.219	2/3 mill but not over \$2,000.
New Ulm		
Police Relief	L.1974, C.251 L.1981, C.224 Section 265	Amount needed for minimum obligation.*
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.

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CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Plymouth		
Storm sewer and storm drainage	L.1963, C.29	1-2/3 mills.*
Storm sewer improvement project	L.1979, C.303 Article X Section 15	1 mill per year for seven years after adoption of project.
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	M.S. 1980, 145.916	Amount necessary.
Park (statutory cites)	M.S. 1980, 412.531	2/3 mill.
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.* **
Improvement Projects	L.1982, C.509 Section 23	Amount necessary.* **
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.* **
Ranier		
North Koochiching Area Sanitary District:		
Acquisition and betterment	L.1981, C.291 Section 9	Amount necessary.* **
Bonds and debt service	L.1981, C.291 Section 9	Amount necessary for principal and interest.*
Operation and maintenance	L.1981, C.291 Section 9	Amount necessary.* **
Special assessments	L.1981, C.291 Section 10	Amount necessary in lieu of any limitation on special assessments.
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.
Red Lake Falls		
Advertising	M.S. 1980, 412.251 M.S. 1980, 465.56	\$5,000.
Richfield		
Firefighter's Relief	L.1978, C.563 Section 20 L.1981, C.224 Section 244 L.1982, C.406	Amount needed for minimum obligation.* **
Golf course and related recreational facilities . .	L.1979, C.1	2/3 mill for bond deficiency.*
Police Relief	L.1965, C.458 L.1981, C.224 Section 239	Amount needed for minimum obligation.* **
Robbinsdale		
Volunteer Firefighter's Relief	L.1969, C.1105 Section 4 L.1981, C.224 Section 251	Amount needed for minimum obligation.*

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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
Rochester		
Band, orchestra, chorus	L.1967, C.758	1 mill.
Firefighter's Relief	L.1978, C.563 Section 14 L.1981, C.224 Section 237	Amount needed for minimum obligation.*
Police Relief	L.1978, C.563 Section 23 L.1981, C.224 Section 248	Amount needed for minimum obligation.*
Program for aged	L.1965, C.527	1/30 mill.
St. Charles		
Sanitary sewer district	L.1973, C.160 L.1975, C.270	Amount necessary.*
St. Cloud		
Community health service	M.S. 1980, 145.916	Amount necessary.
Firefighter's Relief	L.1974, C.382 L.1982, C.402	Amount necessary for minimum obligation.
Library	L.1961, C.643	2-2/3 mills.
Library lease	L.1969, C.659	1-2/3 mills in addition to library levy.
St. Louis County, statutory cities in		
Park	M.S. 1980, 412.531	2/3 mill.
St. Louis Park		
Firefighter's Relief	L.1978, C.563 Section 22 L.1981, C.224 Section 247	Amount needed for minimum obligation plus \$750 for general fund annually.*
Scott County, cities in		
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.* **
Improvement projects	L.1982, C.509 Section 23	Amount necessary.* **
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.* **
Silver Bay		
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.*
South International Falls		
North Koochiching Area Sanitary District:		
Acquisition and betterment	L.1981, C.291 Section 9	Amount necessary.* **
Bonds and debt service	L.1981, C.291 Section 9	Amount necessary for principal and interest.*
Operation and maintenance	L.1981, C.291 Section 9	Amount necessary.* **
Special assessments	L.1981, C.291 Section 10	Amount necessary in lieu of any limitation on special assessments.

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CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
South St. Paul		
Airport:		
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.*
Storm and sewer separation bonds	L.1981, 1SP1 VII	Amount needed.
Waterworks bonds	L.1961, C.88	Amount necessary.
Stillwater		
Disaster certificates	L.1965, C.252	Payment of certificates and interest.*
General purpose	L.1967, C.411	20 mills.
Taconite		
Greenway Joint Recreation Board	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
Thief River Falls		
Advertising	M.S. 1980, 412.251 M.S. 1980, 465.56	\$5,000.
Police Relief Association Trust Fund	L.1978, C.689 L.1981, C.68 Section 41	Amount needed to pay greater of cost of trust fund benefits less trust fund assets or cost of amortization of unfunded accrued liability by 1996.*
Public Employees Police and Fire Fund	L.1978, C.689	Amount required.* **
Water control and sanitary district	L.1961, C.672	Amount requested.
Tower		
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.
Two Harbors		
Cemetery	L.1963, C.103	1-2/3 mills.
Funding bonds	L.1967, C.265	Payment of principal and interest.*
Virginia		
Information bureau	L.1933, C.423	\$5,000.
Washington County, cities in		
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.* **
Improvement projects	L.1982, C.509 Section 23	Amount necessary.* **

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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
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.* **
Western Lake Superior Sanitary District (certain cities)		
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.*
West St. Paul		
Highway bonds	L.1967, C.458	Amount necessary.*
Storm water relief sewers	L.1961, C.543	Not to exceed \$950,000.*
White Bear Lake		
Volunteer Firefighter's Relief	L.1971, C.214 L.1981, C.224 Section 257	Amount necessary for minimum obligation.*
Lake conservation district	L.1971, C.355	1/3 mill.
Winona		
Disaster certificates	L.1965, C.311	Payment of certificates and interest.*
Library fund	L.1963, C.56	2-2/3 mills.***
Wood Lake		
General purposes	L.1961, C.439	16-2/3 mills.
Wykoff		
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	M.S. 1980, 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.***
County auditor's responsibility for levy limitations	M.S. 1980, 275.35 M.S. 1981 Suppl. 275.08	Auditor shall extend only amount permitted by law. Auditor may estimate mill rate or assessed value for levying taxes in overlapping district if actual counts are not received by deadline. Adjustments for high or low estimations will be made later by law.
Loss or refunds of tax receipts resulting from abatements or court action, to recover	M.S. 1980, 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 M.S. 1980, 275.075 275.077	5 mills each year until county reimbursed for funds provided to town for error.
Money and credits tax, to place	M.S. 1980, 285.143	Amount received in 1943 from money and credits tax levied in 1942.
Removal of condemned property	M.S. 1980, 275.57	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 279.1102.

TOWN TAX LEVIES — Continued

Special Purposes	Citation	Authorizations and Limitations
Airports	M.S. 1980, 360.037	Amount approved by voters.
Ambulance service	M.S. 1980, 471.476 Subd. 2	Amount necessary.
Ambulance service (service area)	M.S. 1980, 471.476 Subd. 4	Amount necessary in area served.
Aquatic vegetation control	M.S. 1980, 111.81	2/3 mill or 50 cents per capita.
Band, orchestra, or chorus	M.S. 1980, 449.09	1 mill but not over \$1,500 upon approval of voters.
Bonds and interest		
General obligations	M.S. 1980, 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	MS. 1980, 475.64	Amount necessary for payment, to be spread by auditor.
Deficiency in prior levies	M.S. 1980, 475.74	Amount necessary to make good any deficiency in any prior levies.
Special assessment improvement bonds	M.S. 1980, 429.091	Sufficient to take care of deficiencies.
State loans	M.S. 1980, 475.73	50% in excess of amount certified by State Auditor.
Bridge repairs	M.S. 1980, 165.12	Sufficient to pay one-half cost of bridge repairs made by county.
Building, town hall or other	M.S. 1980, 365.14	Amount authorized at town meeting.
Cemetery	M.S. 1980, 365.10	Amount authorized by voters to purchase grounds for cemetery.
Cemetery (certain towns)	M.S. 1980, 471.24 L.1980, C.356	\$5,000 where towns contiguous with other statutory cities or towns, each with a valuation of \$500,000 or more, join together in maintenance of a public cemetery.***
Civil defense	M.S. 1980, 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	M.S. 1980, 365.106	\$250.
Community correction centers	M.S. 1980, 241.31	Amount necessary.
Comprehensive planning (towns in metropolitan area)	M.S. 1980, 473.87	Amount necessary.
County historical society	M.S. 1980, 138.053	1/3 mill or \$500, whichever is less.
Dump grounds, purchase and maintenance	M.S. 1980, 365.10	Amount authorized at annual meeting.
Equipment certificates (certain towns)	M.S. 1980, 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.

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

TOWN TAX LEVIES – Continued

Special Purposes – Continued	Citations	Authorizations and Limitations
Fire halls or equipment	M.S. 1980, 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)	M.S. 1980, 365.23	Amount authorized by voters.
Fire prevention, forest or prairie	M.S. 1980, 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	M.S. 1980, 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	M.S. 1980, 365.15 to 365.19 368.86	Amount necessary. May be levied in addition to levy authorized by 88.04.
Firefighter's Relief Association		
Paid firemen	M.S. 1980, 69.77	Amount of minimum liability.
Volunteer firemen	L.1979, C.201 M.S. 1980, 69.772 or 69.773 424A.02	Financial requirements as defined in law.
Insect, pests, control of (outside metropolitan counties)	M.S. 1980, 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	M.S. 1980, 471.61	Amount necessary. (50% of benefits on dependents must be within limitations).
Judgments		
General	M.S. 1980, 365.42	Amount of judgment.
Firemen	M.S. 1980, 471.86	Sufficient to pay judgment.
Library (contracts for service)	M.S. 1980, 134.12	Amount necessary.
Mosquito abatement	M.S. 1980, 18.111	1/3 mills.
Municipal or memorial forests	M.S. 1980, 459.06	1-2/3 mills.
Park	M.S. 1980, 365.10	Amount authorized by voters.
Parks, county, contributions to	M.S. 1980, 398.33	Within limitations for park purposes of town.
Park districts, operation and maintenance	M.S. 1980, 398.16	Amount certified by district not to exceed \$.18 per capita. May be increased to \$.35 per capita by voter approval.
Police pensions	M.S. 1980, 69.77	Amount of minimum obligation.
Post-audit by State Auditor, expense	M.S. 1980, 6.62	Amount of claim or estimated cost.
Promotion of safety and preservation of human life	M.S. 1980, 471.63	\$1,000. Does not apply in Hennepin and Ramsey Counties.

**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
Recreation facilities	M.S. 1980, 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.	M.S. 1980, 353.28	Amount necessary.
O.A.S.I.	M.S. 1980, 355.80 355.299	Amount necessary
Employees on leave from state	M.S. 1980, 352.041	Amount necessary.
Road and bridge		
Costs including equipment	M.S. 1980, 164.04	Amount necessary.
Emergency	M.S. 1980, 164.04	1-2/3 mills.
Road drainage	M.S. 1980, 164.05	3-1/3 mills.
Road work done by county	M.S. 1980, 163.16	Sufficient to cover cost.
Shade tree disease control	M.S. 1981 Suppl. 275.50 Subd. 6	Amount necessary to implement program, terminating with levy payable after 1983.
Sheltered workshops	M.S. 1980, 129A.06	30 cents per capita.
Special assessment improvements (certain urban towns only)	M.S. 1980, 429.051	Town's share of cost of improvements.
Telephone	M.S. 1980, 237.35	3-1/3 mills.
Tort liability		
Insurance	M.S. 1980, 466.06	Amount of premium.
Judgments	M.S. 1980, 466.09	Amount necessary.
Town hall	M.S. 1980, 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	M.S. 1980, 268.06 Subd. 27	Amount necessary.
Voting machines	M.S. 1980, 206.12	Amount necessary.
Water pollution control (sewage disposal systems)	M.S. 1980, 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
Anoka County, towns in		
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Balkan		
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.
Beatty		
Cemetery	L.1965, C.451	\$500.
Canosia		
Firemen's Relief	L.1973, C.502	Financial requirements as defined in Sections 69.771 to 69.776.
Carlos		
Alexandria Lake Area sanitary district	L.1971, C.869 L.1975, C.287	Amount necessary to pay share of cost.
Carlton County, towns in		
Moose Lake and Windemere sanitary sewer district	L.1976, C.293	Amount allocated by district board.
Carver County, towns in		
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Chanhassen		
Lake Minnetonka conservation district	L.1969, C.272	1/3 mill.
Crow Wing 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.***
Dakota County, towns in		
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Erin		
Fire protection district	L.1982, C.523 Article XII Section 6	Authorized to exceed 1-2/3 mills statutory levy limit for fire protection districts.
Fairmont		
Sewer system	L.1953, C.548	Cost of system.

**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.

TOWN TAX LEVIES — Continued

Applicable Only to Particular Towns

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Forest Fire protection district	L.1982, C.523 Article XII Section 6	Authorized to exceed 1-2/3 mills statutory levy limit for fire protection districts.
Forest Lake Fire protection	L.1974, C.475	Amount necessary.
Goodhue County, towns in Road and bridge	L.1971, C.356	13-1/3 mills.
Grand Lake General purposes, except road and bridge	L.1961, C.119	5 mills.
Grand Rapids Cemetery	L.1959, C.298	2/3 mill. On all taxable town property including incorporated statutory cities.
Hennepin County, towns in Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Hines Dam operation & maintenance	L.1977, C.367 Section 2	Amount necessary.
Hudson Alexandria Lake Area sanitary district	L.1971, C.869 L.1975, C.287	Amount necessary to pay share of cost.
Irondale General purposes	L.1971, C.336	1-2/3 mills.
LaGrand Alexandria Lake Area sanitary district	L.1971, C.869 L.1975, C.287	Amount necessary to pay share of cost.
Laketown Lake Minnetonka conservation district	L.1979, C.274 L.1969, C.272	1/3 mill, for portion of town subject to levy.
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.
Olstead County, towns in Bridges	L.1969, C.534	3-1/3 mills.
Owens Cemetery	L.1965, C.451	\$500.

**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.

TOWN TAX LEVIES — Continued

Applicable Only to Particular Towns

General and Special Purposes — Continued	Citation	Authorizations and Limitations
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.
Ramsey County, towns in		
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Rice Lake		
Construction of fire hall	L.1982, C.523 Article XII Section 7	\$20,000 in addition to \$118,000 levy previously authorized for payable 1982. No penalty imposed under M.S. 1981 Suppl, 275.51, Subd. 4. Limited to taxes payable 1982.
Rocksbury		
Water control and sanitary district	L.1961, C.672	Amount requested.
Scott County, towns in		
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Smiley		
Water control and sanitary district	L.1961, C.672	Amount requested.
Thomson		
Road and bridge	L.1977, C.246 Section 1	5 mills, requires voter approval.**
Washington County, towns in		
Watershed management tax districts:		
Planning	L.1982, C.509 Section 23	Amount necessary.**
Improvement projects	L.1982, C.509 Section 23	Amount necessary.**
Maintenance of facilities	L.1982, C.509 Section 23	Amount necessary.**
Webster		
Fire protection district	L.1982, C.523 Article XII Section 6	Authorized to exceed 1-2/3 mills statutory levy limit for fire protection districts.
Wheatland		
Fire protection district	L.1982, C.523 Article XII Section 6	Authorized to exceed 1-2/3 mills statutory levy limit for fire protection districts.
White Bear		
Lake conservation district	L.1971, C.355	1/3 mill.

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

SCHOOL DISTRICT LEVIES

General Provisions Initial Levy Limitations	Citation	Authorizations and Limitations
Maintenance Basic	275.125 Subd. 2a or	a) 24 mills times the 1981 EARC valuation (adjusted assessed valuation) of the district. or
Maintenance Basic "Off-the-Formula" Maximum	275.125 Subd. 2e	b) If a) above is greater than \$1,475 times the district's estimated 1983-84 resident and AFDC pupil units, then the levy limitation equals the greater of the amount certified in 1977 under 275.125, Subd. 2a, Clause (1) plus attached machinery aid or \$1,475 times the estimated 1983-84 resident and AFDC pupil units less an adjustment for 1983-84 county apportionment revenue.
Reduction for Attached Machinery Aid	273.138 Subd. 6	c) The limitation computed in a) or b) above is reduced by the amount of attached machinery aid due the district for 1983-84.
Reduction for Minimum Aid	275.125 Subd. 19	d) Districts where 60% or more of the assessed valuation is classified as agricultural are guaranteed a minimum of \$800 per resident and AFDC pupil unit from basic foundation aid, state school agricultural credit aid, homestead, taconite homestead, agricultural preserve, and reduced assessment credits, attached machinery aid, and the wetlands and native prairie credits reimbursements. If these sources do not provide the guaranteed amount, "minimum aid" is provided to bring the total to \$800 per resident and AFDC pupil unit. The limitation computed in a) or b) or c) above must be reduced by the amount of the minimum aid payment.
Maintenance Referendum	275.125 Subd. 2d	Amount approved by the voters of the district at a referendum called for the purpose. This limitation is subject to revocation or reduction by a future referendum after the levy has been made at least once.
Maintenance Grandfather (Excess) (Districts that qualified in 1979 to levy under this subdivision)	275.125 Subd. 6b	a) A qualifying district's "Grandfather guarantee" is defined as its 1979-80 resident and supplemental pupil units times the district's excess allowance, established, for most districts, by historical costs. b) A ratio is determined by dividing the district's 1981 EARC valuation per 1982-83 resident and AFDC pupil unit by the state average 1981 EARC valuation per 1982-83 resident and AFDC pupil unit. c) The grandfather guarantee is multiplied by the ratio in b) above or one, whichever is less. d) The amount in c) above is multiplied by the ratio of the district's 1982-83 resident pupil units to its 1979-80 pupil units. e) The maintenance grandfather levy limitation is the greater of the amounts computed in c) and d) above.
Maintenance Replacement (Districts that qualified for a levy under the same Subd. in 1979)	275.125 Subd. 6c	Amount determined by multiplying the district's replacement revenue, as defined in 124.2124, Subd. 1, by the lesser of 1 or the ratio of 24 mills times the district's 1981 EARC valuation to \$1,475 times the district's resident and AFDC pupil units for school year 1983-84. The replacement revenue is to replace, for fiscal year 1983-84, the foundation aid no longer receivable by the district due to

SCHOOL DISTRICT LEVIES – Continued

General Provisions Initial Levy Limitations – Continued	Citation	Authorizations and Limitations
Maintenance Discretionary (Districts that levy the maximum allowed by 275.125, Subd. 2a and Subd. 6b.)	275.125 Subd. 7a	<p>the repeal of provisions for sparsity aid and the additional pupil units (computed for increases or decreases in resident pupil units) formerly used in the foundation aid formula.</p> <p>A district must hold a public hearing to establish first-time eligibility for this levy or for an increase in the EARC mill rate used to establish the levy limitation. (If the district's net unappropriated balance in all operating funds was less than \$165 on 6/30/82, the hearing requirement may not apply.) The district's voters may, by referendum, disallow or reduce the limitation proposed at the public hearing.</p> <p>The maximum levy limitation for districts that take advantage of this levy is the lesser of 2.5 mills times the district's 1981 EARC valuation or \$153.65 times the district's 1982-83 resident and AFDC pupil units. The limitation may be reduced if any of the following conditions apply:</p> <ul style="list-style-type: none"> a) The district has published its intention to levy less than the maximum it could otherwise levy, b) the maximum levy limitation has been reduced by a referendum called for by the voters of the district, c) the district's net unappropriated balance in all operating funds was more than \$500 per 1982-83 pupil unit on 6/30/82, or d) the district has held no hearing or the proposed levy limitation was rejected by the voters, and the net unappropriated operating fund balance was less than \$165 per 1982-83 resident and AFDC pupil unit.
Maintenance Unemployment Insurance	275.125 Subd. 4	Amount needed to eliminate a negative balance projected for June 30, 1984 in the General Fund Account appropriated for unemployment insurance pursuant to 268.06, Subd. 25.
Maintenance Statutory Operating Debt (Districts in Statutory Operating Debt)	275.125 Subd. 9a	1.5 mills times the 1981 EARC 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 127.05.
Maintenance State Audit	275.125 Subd. 4	Amount needed to pay for post audits by State Auditor pursuant to 6.62. (Excludes audits requested by the district.)
Maintenance Consolidation	275.125 Subd. 4	Amount needed for approved reorganizational expenditures pursuant to 122.533.
Maintenance Summer School (For summer school programs offered in 1983) (For 1982 summer school programs)	275.125 Subd. 2g 275.125 Subd. 2h	<ul style="list-style-type: none"> a) \$20 times resident pupil units in regular school year 1982-83. b) \$20 times resident pupil units in regular school year 1981-82.
Maintenance Summer School Handicapped	275.125 Subd. 2i	The summer school revenue allowance is \$1,333 times the district's summer school pupil units as defined by 124.201 Subd. 2. The maintenance handicapped summer school levy limitation equals summer school revenue times the 1981-82 equalizing ratio. (This equalizing ratio is the lesser of one or the 1979 EARC valuation times 21 mills divided by the product of \$1,333 and the 1981-82 resident and AFDC pupil units.)

SCHOOL DISTRICT LEVIES — Continued

General Provisions Initial Levy Limitations — Continued	Citation	Authorizations and Limitations
Maintenance Low-Fund-Balance (Districts with net unappropriated balance in all operating funds of less than \$316 per resident pupil unit as of 6/30/82.)	275.125 Subd. 6d	Low fund balance revenue equals resident pupil units for 1982-83 times the lesser of \$60 or the difference between \$316 and the district's net unappropriated balance in all operating funds as of 6/30/82. The levy limitation equals the low fund balance revenue times the lesser of one or 75% of the ratio of 24 mills times the district's 1981 EARC to \$1,475 times the 1983-84 resident and AFDC pupil units.
Transportation Basic	275.125 Subd. 5	2 mills times the 1981 EARC valuation of the district.
Transportation Bus-Purchase	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, 1983 projected negative balance in the appropriated Transportation Fund account for Bus Purchases.
Transportation Hazardous	275.125 Subd. 5, L.1982, C.548 Art. II	Amount of the approved costs due to extraordinary traffic hazards for school years 1982-83 and 1983-84.
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.
Transportation Contracted Services (Districts which contract for pupil transportation services)	275.125 Subd. 5	\$18 times the number of full-time-equivalent pupils transported on contracted school buses in school year 1982-83 in the regular transportation category.
Transportation Secondary, 1 to 2 miles	275.125 Subd. 5	Estimated cost, in school years 1982-83 and 1983-84, of transporting secondary pupils to and from school who live more than one mile but less than two miles from a public school they could attend or from the nonpublic school they actually attend. (Does not include costs covered under "Transportation Hazardous," above.)
Community Service (Districts that have established community school advisory councils pursuant to 121.88 and certified compliance pursuant to 275.125, Subd. 8, Clause 5.)	275.125 Subd. 8 Clause 2	a) The lesser of 0.9 mill times the district's 1981 EARC valuation or \$5 times the population of the district unless b), c), or d) below applies.
Reduction for \$.75 per capita aid		b) If district qualifies for \$.75 per capita aid under 124.271, Subd. 2a, Clause (b), the amount in a) above is reduced to \$4.25 per capita.
Revenue guarantee	275.125 Subd. 8 Clause (3)	c) Districts that recognize total revenue for fiscal year 1983 from community education aid and levy in excess of \$5 per capita may levy the amount of that excess in addition to the amount computed in a) or b) above.
Reduction for \$7,000 aid	275.125 Subd. 8 Clause (4)	d) Districts that qualify for aid under 124.271, Subd. 2a, Clause (c) may levy the amount of their fiscal year 1983 revenue from community education aid and levy minus \$7,000.
Capital Expenditure Basic	275.125 Subd. 11a	a) The lesser of 7 mills times the district's 1981 EARC valuation or the sum of the allowances in b), c), and d) below, to which the district is entitled.
Initial Cap. Exp. Basic Allowance	275.125 Subd. 11a Clause (a)	b) \$90 times 1982-83 resident and AFDC pupil units.

SCHOOL DISTRICT LEVIES – Continued

General Provisions Initial Levy Limitations – Continued	Citation	Authorizations and Limitations
Growth allowance (Districts whose resident pupil units for 1982-83 are greater than for 1981-82)		c) \$5 times 1982-83 resident and AFDC pupil units.
Allowance for districts with approved secondary vocational or senior secondary industrial arts program	275.125 Subd. 11a Clause (f)	d) \$5 times 1982-83 resident and AFDC pupil units. (To be used for equipment for these programs.)
Capital Expenditure Special-Purpose	275.125 Subd. 11b	a) The lesser of \$25 times 1982-83 resident and AFDC pupil units or 2 mills times the 1981 EARC valuation. (To be used for certain expenditures related to energy audits, follow-up to energy audits, access for the handicapped, and fire code compliance.)
Reduction for real estate proceeds	123.36 Subd. 13 Clause (2)	b) Amount calculated in a) above is reduced (not below zero) by the amount of proceeds from sale or exchange of building or property deposited in Capital Expenditure Fund pursuant to 123.36, Subd. 13, Clause (2).
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.
Capital Expenditure AVTI Construction (Districts maintaining a post-secondary area vocational-technical institute)	275.125 Subd. 14a	Local share of the cost of construction authorized by statute for post-secondary vocational purposes, minus the amount of any unappropriated net balance in the district's post-secondary vocational-technical building fund (subject to public notice and referendum if called for by petition). A district may levy the total amount authorized in this subdivision in one year or a proportionate amount of the total each year for up to three successive years.
General and AVTI (Area Vocational-Technical Institute) Debt Service	275.125 Subd. 4 and 475.61	Amounts necessary for debt service payments.
AVTI Maintenance Unemployment Insurance	275.125 Subd. 4	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 or funds irrevocably appropriated to the Debt Service Fund.
		The estimated amount needed for payments for unemployment insurance compensation pursuant to Minnesota Statutes 268.06, Subd. 25. The levy limitation is equal to the amount needed to eliminate the negative balance in the appropriated for AVTI General Fund account appropriated for unemployment insurance, projected for June 30, 1984.
		Special computations of factors in levy limitations for reorganized districts are prescribed by 122.531 and the levies are authorized by 275.125, Subd. 4.
Reorganized Districts	122.531 and 275.125 Subd. 4	
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, 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 certain bonds issued.

**Special Provisions
Initial Levy Limitations**

SCHOOL DISTRICT LEVIES – Continued

Special Provisions Initial Levy Limitations – Continued	Citation	Authorizations and Limitations
Maintenance Retirement (Special District 1, Minneapolis)	275.125 Subd. 6a Clause 2	In 1979 and thereafter, the amount levied for retirement in 1978 under this clause, reduced each year by 10% of the difference between the amount levied for retirement in 1971 under M.S. 1971, 275.127 and 422.01 to 422.54 and the amount levied for retirement in 1975 under M.S. 1974, 275.127 and Chapter 422A.
General Debt Service for Districts with State Loans held by the State Board of Investment . . .	475.73	County Auditor levies for the school district 50% in excess of the amount certified by the State Auditor.
General Debt Service (Building Bonds for Districts 319, 692, 703, and 710)	1967 Laws, Ch. 356	A large part of the debt service funds comes from taconite companies instead of the general ad valorem levy.
AVTI Maintenance Secondary Vocational (District 287)*	1977 Laws, Ch. 447 Article V, Sec. 13	.7 mill times the EARC 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 EARC 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 EARC valuation of the district for the preceding year.
Dissolved District Liabilities	275.125 Subd. 4	The county auditor pursuant to 122.45 shall levy on the territory of the dissolved district the amount of the dissolved district's net liabilities. This amount in any year shall not comprise more than 1/6 of the total school district levy in the dissolved district's territory.
General and Special Provisions Levy Limitation Adjustments		
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.
Taconite and Taconite Replacement Adjustment	275.125 Subd. 9	Levy Limitations (excluding Maintenance Discretionary, Maintenance Statutory Operating Debt, Maintenance Referendum and Debt Service) are reduced by the greater of 50% or one minus the ratio of the maintenance basic levy limitation to the total levy limitation times the previous fiscal year's taconite and taconite replacement payments. (Maintenance Basic Levy Limitation cannot be reduced below 10 mills times the district's EARC valuation for the preceding year by this adjustment.)
Debt Service Surplus	M.S. 475.61 Subd. 4	Maintenance Basic Levy Limitation reduced by the amount of debt service surplus remaining when all debt service obligations were retired, that was transferred to the General Fund in fiscal year 1982.

*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 and Special Provisions Levy Limitation Adjustments – Continued	Citation	Authorizations and Limitations
Transportation Off-Formula Adjustment	275.125 Subd. 5b	Current levy adjusted for prior year Transportation Basic levy revenue greater than entitlement established by aid computations in 124.225, Subd. 8b-8h.
Excessive Levy	275.125 Subd. 15	Adjustments for prior levies found to be excessive because of a tax court decision or an EARC re-determination, or for any other reason.
Levy Errors and Errors of Estimation	M.S. 275.125 Subd. 10, 16, & 20	Adjustments for departmental errors in the computation of levy limitations or County Auditor errors, and for errors in estimates of pupil units or approved costs used to calculate prior-year limitations.
 General Provisions Minimum Levy Limitations		
Maintenance	275.125 Subd. 2a Clause 3	95% of the basic maintenance levy limitation as adjusted. (For 1982 payable 1983, this minimum is computed as though the basic maintenance mill rate were 23 mills.)
For districts that will have a foundation aid entitlement for 1983-84; minimum to avoid a foundation aid penalty.		
For districts in Statutory Operating Debt	or 275.125 Subd. 9a Clause 3	Minimum amount to be levied for districts having statutory operating debt. It is equal to the basic maintenance levy limitation as adjusted plus the maintenance statutory operating debt levy limitation.
For districts with grandfather, replacement, discretionary, or low fund balance levy components	and/or 124.2128 Subd. 1	Minimum certified levy for maximum corresponding aid equals maximum levy limitation.
Community Service Minimum certified levy for maximum aid	124.271 Subd. 2a	Community Education Programs aid is limited to amount certified for community service levy. Some districts will therefore have an aid penalty if they certify less than their maximum community service levy limitation, depending on how their aid is calculated.
Capital Expenditure Minimum for Capital Expenditure equalization aid	124.245 Subd. 1	Amount to be levied for districts having a basic capital expenditure levy limitation equal to 7 mills times the previous year's EARC valuation of the district to qualify for capital expenditure equalization aid. It is equal to the lesser of basic capital expenditure levy limitation or the maximum capital expenditure leased school building levy limitation.
Minimum for Special Purpose Capital Expenditure aid	124.245	Minimum for aid equals maximum Capital Expenditure Special Purpose levy limitation under 275.125, Subd. 11b.
Debt Service (Districts with Debt Service Loans or Capital Loans)	124.42 124.43	Amount to be levied for districts having outstanding debt service loans or capital loans from the state. The minimum levy limitation equals the greater of the maximum effort debt service levy as defined in 124.38, or the required debt service levy as defined in 124.38 less the amount of any debt service loan in that year.
AVTI Debt Service	124.564	Amount of the reduction to the AVTI Debt Service Certified levy to be made by the County Auditor. It is equal to the 1983-84 AVTI Debt Service Aid.

SPECIAL TAXING DISTRICT TAX LEVIES

Applicable to all Special Taxing Districts

General Provisions	Citation	Authorizations and Limitations
Insurance, employees group	M.S. 1980, 471.61	Amount necessary.* (50% of cost of benefits on dependents must be within limitations.)
Tort liability		
Insurance	M.S. 1980, 466.06	Amount of premium.*
Judgments	M.S. 1980, 466.09	Amount necessary.*
Unemployment compensation fund payments ..	M.S. 1980, 268.06 Subd. 27	Amount necessary.*

Hospital Districts

General Application	Citation	Authorizations and Limitations
All purposes except bonds	M.S. 1980, 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	M.S. 1980, 471.476	Amount necessary.
Bonds	M.S. 1980, 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	M.S. 1980, 355.80	Amount necessary.
United Hospital District		
Hospital bonds	L.1976, C.115	Amount necessary.
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.
Deficiency in payments made to board by local units of government	L.1975, C.35 Sec. 5	Amount necessary. Considered as a tax levy for the local unit of government for which it was levied.
Yellow Medicine Hospital, District #1		
Current expense and capital outlay (including nursing home facilities)	L.1963, C.276	Amount necessary.
O.A.S.I. contributions and State Agency expenses	M.S. 1980, 355.80	Amount necessary.

*Levy may be made in excess of statutory limitations.

SPECIAL TAXING DISTRICT TAX LEVIES — Continued

Housing and Redevelopment Authorities

General Application	Citation	Authorizations and Limitations
Redevelopment purposes	M.S. 1980, 462.545	1/3 mill upon approval of the municipal governing body.***
Information and relocation service	M.S. 1980, 462.545	1/30 of a mill.***

Applicable Only to Particular Authorities

Duluth Redevelopment purposes	M.S. 1980, 462.545	1/6 mill.***
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Metropolitan Airports Commission

General Application	Citation	Authorizations and Limitations
Special purposes	M.S. 1980, 473.667	1/20 mill.
Bonds and interest	M.S. 1980, 473.671	Amount necessary.
Operation and maintenance	M.S. 1980, 473.661	1/3 mill.

Metropolitan Council

General Application	Citation	Authorizations and Limitations
General purposes	M.S. 1980, 473.249	8/30 mill.
Tax anticipation certificates deficiency	M.S. 1980, 473.11	Amount required.
Metropolitan parks and open space bonds	M.S. 1980, 473.325	Amount necessary.
Metropolitan Waste Control Commission Debt service	M.S. 1980, 473.547	Amount necessary
Operation, maintenance and debt service	M.S. 1980, 473.521 473.547	Levy on property in municipality failing to pay service charges.

Metropolitan Mosquito Control Commission

General Application	Citation	Authorizations and Limitations
Administrative and operational costs	M.S. 1980, 473.701-717 L.1982, C.579	Maximum of 6/10 mill.**

Metropolitan Transit Commission

General Application	Citation	Authorizations and Limitations
Operating expense of transit and paratransit service	M.S. 1981 Suppl. 473.446 Subd. 1(a)	1.72 mills.

**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.

SPECIAL TAXING DISTRICT TAX LEVIES – Continued

Metropolitan Transit Commission – Continued

General Application – Continued	Citation	Authorizations and Limitations
Certificates of indebtedness, bonds or other obligations to which tax levies have been pledged . . .	M.S. 1981 Suppl. 473.446 Subd. 1(b) (c)	Amount necessary.
Metropolitan transit area outside transit taxing district	M.S. 1981 Suppl. 473.446 Subd. 1a	10% of sum of above levies under 473.446, Subd. 1(a) to 1(c) levied on metropolitan transit area outside metropolitan transit taxing district. Proceeds to be used only for paratransit services or ride sharing programs within transit area but outside transit taxing district.
Park Districts		
General Application	Citation	Authorizations and Limitations
Bonds	M.S. 1980, 398.17	Amount necessary.
Deficiency in payments made to park district board by local government units	M.S. 1980, 398.16	Amount of deficiency. Levied on property in municipality failing to pay allocated costs.
Tax anticipation notes	M.S. 1980, 398.16	Sufficient to make up deficiency in payments of principal and interest.
Applicable Only to Particular Park Districts		
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	M.S. 1980, 458.193 Subd. 5	At least 5% in excess of amount necessary to pay principal and interest.
Applicable Only to Particular Port Authorities		
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 purposes	M.S. 1980, 462.396	1/6 mill.
Tax anticipation certificates deficiency	M.S. 1980, 462.397	Amount required.
Regional Railroad Authorities		
General Application	Citation	Authorizations and Limitations
Regional railroad authorities	L.1980, C.616 Sec. 4 L.1980, C.398A.04	Maximum of 4 mills under a reverse referendum provision.

SPECIAL TAXING DISTRICT TAX LEVIES – Continued

Regional Sanitary Sewer Districts

General Application	Citation	Authorizations and Limitations
All purposes	M.S. 1980, 115.61	Amount necessary.
Applicable Only to Particular Regional Sanitary Sewer Districts		
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	M.S. 1980, 115.32 Subd. 1	Amount necessary.
Construction and operation or bonds for these purposes	M.S. 1980, 115.33 Subd. 2	Amount necessary on property within benefited taxing subdistrict.
Water pollution control (sewage disposal systems)	M.S. 1980, 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.
North Koochiching Area Sanitary District		
Certificates of indebtedness in anticipation of revenues	L.1981, C.291 Sec. 13	Amount not to exceed 50% of anticipated revenues. Without limitation on rate or amount of other taxes levied.
Deficiency in payment of allocated costs	L.1981, C.291 Sec. 13	Amount equal to deficient payment plus maximum authorized interest rate. Without limitation on rate or amount of other taxes levied.**

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

SPECIAL TAXING DISTRICT TAX LEVIES – Continued

Regional Sanitary Sewer Districts – Continued

General Application – Continued	Citation	Authorizations and Limitations
Emergency certificates of indebtedness	L.1981, C.291 Sec. 13	Amount sufficient to meet deficiency. Without limitation on rate or amount of other taxes levied.
General obligation bonds	L.1981, C.291 Sec. 13	Amount necessary in lieu of any rate or debt limitation.
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.

Watershed Districts

General Application	Citation	Authorizations and Limitations
Organizational expenses	M.S. 1980, 112.61 Subd. 2	2/3 mill not to exceed \$60,000.
Administrative expenses and construction and maintenance of projects of common benefit . . .	M.S. 1980, 112.61 Subd. 3	1 mill not to exceed \$75,000.
Certain improvement projects	M.S. 1980, 112.61 Subd. 3	1/3 mill for 15 years.
Applicable Only to Particular Watershed Districts		
Lower Red River Watershed Management Board, watershed districts in Construction and maintenance of projects of common benefit to the district	L.1976, C.162 L.1982, C.474	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 L.1982, C.474	Half of two mill levy. May be levied for not more than ten years.
Metropolitan area, watershed districts in planning	L.1982, C.509 Sec. 23	Amount necessary.**
Improvement projects	L.1982, C.509 Sec. 23	Amount necessary.**
Maintenance of capital improvements	L.1982, C.509 Sec. 25 Subd. 7	Amount necessary. No limitation through payable 1984. Subject to limitation under Chapter 275 for taxes payable in 1985 and thereafter.
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 M.S. 1980, C.112.61.

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

SPECIAL TAXING DISTRICT TAX LEVIES – Continued

Watershed Districts – Continued

General Application – Continued	Citation	Authorizations and Limitations
Nine Mile Creek		
Water maintenance and repair fund	L.1982, C.501 L.1981, C.69 Sec. 1	Sufficient to raise \$30,000 in first year and to \$15,000 in each subsequent year.
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 M.S. 1980, C.112.61.
Water maintenance and repair fund	L.1975, C.75	\$15,000.
Riley-Purgatory Creek		
Water maintenance and repair fund	L.1980, C.501 L.1981, C.69 Sec. 1	Sufficient to raise \$30,000 in first year and to \$15,000 in each subsequent year.