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TAX LEVY

AUTHORIZATIONS AND LIMITATIONS

for

CITIES, VILLAGES, TOWNS, SCHOOL DISTRICTS

AND COUNTIES IN MINNESOTA

1949

**Prepared and Published by the
Department of Public Examiner**

**RICHARD A. GOLLING
State Public Examiner
State of Minnesota**

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FOREWORD

The compilation herewith submitted is the second pamphlet dealing with tax levy authorizations and limitations of political subdivisions in Minnesota, and brings up-to-date the original compilation which was published in 1947 and was prepared to meet the long recognized need for a single booklet containing citations to statutes and laws specifically dealing with tax levies; laws which at the present time are scattered in many books and under various subjects in indices, and in some cases can only be found after a tedious, painful effort. The laws passed at the 1949 session of the Legislature, relating to the subject of tax levies, are included in this publication.

This compilation is not a digest. It is in the nature of an index to both general and special laws passed by our Legislature on the subject. Tax levies for the state government and the cities of the first class are not covered in this report, nor are levies authorized by charter provisions. Citations are to sections in Minnesota Statutes 1945 (which are the same section numbers as appear in Minnesota Statutes Annotated), or to chapters in the various session laws.

It is our hope that county auditors and other public officials, having responsibilities in connection with levies, will find this compilation a ready, comprehensive source of information that will serve as a guide and furnish the answers quickly.

CITY TAX LEVIES

Except cities of the first class
and
provisions of home rule charters

General Provisions	Citation	Authorizations and Limitations
All levies for general and special purposes except adjustments for previous year as provided in 275.48 and L. 1947, c 71 and "excess indebtedness" as provided in 275.13 and certain so-called "cash basis" laws.....	275.11	Population over 3000: \$50.00 per capita; Population 3000 or less: 1949, \$52.50 per capita. 1950 and thereafter, \$50.00.
Cut in valuation after the mill rate has been determined by the auditor, to make up for	275.48	Amount by which tax has been reduced (under maximum) by reduction of valuation.
Error by auditor in previous levy, to correct.....	275.075 (L. '47, c 71)	} All or any part of amount omitted.
General Purposes		
Cities of the fourth class.....	426.04	*25 mills unless a greater amount is authorized by special law or charter.
Money and credits tax, to replace....	285.143	Amount received in 1943 from money and credits tax levied in 1942.
Special Purposes		
Advertising	465.56	*1½ mill but not over \$1,000. 4th class
Airports	360.037	Amount approved by voters.
Armory building commission (State) ..	193.145 (L. '47, c 133)	} *5/10 mill.
Armory commission (City).....	193.20	Amount necessary.
Assessment certificates issued by certain cities prior to July 1, 1937....	275.36	*3 mills.
Band.....	449.09 (L, '49, c 563)	} 3 mills but not over \$10,000.
Bonds and interest— General provisions:		
Amount necessary for payment..	475.64	
To be spread by auditor.	(L. '49, c 682)	

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest—Continued		
General provisions: Continued		
At least 5% more than maturities to be levied before bonds are issued.....	475.61 { (L. '49, c 682) }	
Bridge over interstate waters, issued under Sec. 441.18 before Sept. 1, 1927.....	441.20	Amount of maturities
Docks and terminals issued under L. 1927, c 152.....	L. 1927, c 152	Sufficient for interest and sinking fund.
Excess indebtedness.....	275.13	Sufficient to pay "excess indebtedness".
Funding or refunding bonds issued under Sec. 475.52—		
At least 5% more than maturities, to be levied before bonds are issued.....	475.61 { (L. '49, c 682) }	
Funding or refunding bonds issued under L. 1935, c 119.....		
Sufficient to pay interest and amortize and pay principal on or before maturity, to be levied before bonds are issued.	L. 1935, c 119	
Paving, curbs, or storm sewers, issued under Sec. 440.33.....	440.34	Sufficient for interest and sinking fund.
Repairing or rebuilding bridges, issued under Sec. 441.31 before Sept. 1, 1927.....	441.28	Sufficient for interest and sinking fund.
Sewage disposal plant, issued under Sec. 443.02 before April 19, 1929.	443.03	Sufficient for interest and sinking fund.
Sewers and sewage disposal plants..	444.075 { (L. '49, c 394) }	Within the limitations of Sec. 275.11; provided that 35% of the levy may be in excess of the limitations of Sec. 275.11
State loans.....	475.73 { (L. '49, c 682) }	50% in excess of amount certified by State Auditor.
Waterworks, issued under Sec. 456.11 before Sept. 1, 1927.....	456.14	Sufficient for interest and sinking fund.
Waterworks, issued under Sec. 456.25 before Sept. 1, 1927.....	456.28	Sufficient for interest and sinking fund.
Bridges.....	441.17	\$15,000 if approved by voters.
Firemen's relief.....	424.30	*1/10 mill to *1 mill.
Forest fire prevention.....	88.04 { (L. '49, c 676) }	10 mills but not over \$3,000.
Gifts, interest on.....	465.05	Sufficient to pay interest.
Improvements in certain cities.....	L. 1870, c 31	*1%

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Judgments.....	465.14	Sufficient to pay judgements.
Library.....	134.07	5 mills.
Library (in neighboring municipalities)	134.12	*1 mill.
Memorial building.....	416.02	“Within the limits permitted by law”.
Mosquito abatement.....	{ 145.41	} 1 mill.
	{ (L. '49, c 404)	
Municipal forest.....	459.06	*5 mills.
Musical entertainment—		
Second class cities.....	449.07	\$1,500.
Third class cities.....	{ 449.08	} *1 mill but not over \$3,000.
	{ (L. '49, c 721)	
Third or fourth class cities.....	L. 1917, c 426	*½ mill but not over \$2,000.
Certain fourth class cities.....	{ 449.06	} 1½ mills but not over \$3,500.
	{ (L. '49, c 100)	
Parks in fourth class cities.....	448.32	*5 mills.
Planning Commission.....	394.14	\$1,000.
Police pension—		
Third class cities.....	{ 423.376	} 1 mill.
	{ (L. '49, c 496)	
Fourth class cities.....	423.21	*1/5 mill.
Fourth class cities.....	{ 423.47	} 1 mill.
	{ (L. '47, c 624)	
Poor (in counties operating under town system of poor relief).....	263.05	Amount necessary.
Promotion of general safety and preservation of human life.....	{ 471.63	} \$500 annually. Does not apply in Hennepin and Ramsey counties.
	{ (L. '49, c 486)	
Public employees pensions.....	{ 353.11	} ½ of the salary deductions of employees, when governing body is notified that a deficit exists in the retirement fund, and ½ cost of annuities to employees affected by compulsory retirement.
	{ (L. '49, c 84)	
Public Examiner's expenses.....	215.24	25% more than amount of claim.
Public works reserve.....	471.57	“Within existing limits”.
Sewers and sewage disposal plants....	{ 444.075	} Within the limitations of Sec. 275.11; provided that 35% of the levy may be in excess of the limitations of Sec. 275.11.
	{ (L. '49, c 394)	

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Sprinkling in second class cities		
Amount therefor should be included in general fund.....	433.53	
Warrants—		
Improvement.....	429.15	To cover annual installment of city's share of local improvement costs.
Sewer, for which the full faith and credit of the city has been pledged	431.15	Sufficient to cover deficiency in sewer fund.
Sewer, issued prior to April 1, 1935	431.15	2 mills.
Street improvement orders issued under Sec. 434.34.....	434.35	Sufficient to meet maturities.
Waterworks in third class cities.....	456.14	Value of hydrant rental and water used by city.
Weed eradication.....	20.11	When city neglects or refuses to pay charges, county shall pay and levy the amount against the property in the city. When collected it shall be withheld from apportionment.

Applicable Only to Particular Cities

Austin

Firemen's relief.....	L. 1949, c 87	1 mill.
Police pension.....	L. 1943, c 432	3/10 mill to 1 mill.

Chisholm

Firemen's relief.....	L. 1947, c 329	\$5,000 to \$10,000.
Police pension.....	L. 1949, c 164	\$8,000 annually. If more than \$8,000 is paid for pensions in any year, the levy may be in an amount equal to the pensions paid, provided that the levy does not exceed the limits per- mitted by law.

Sewage disposal plant.....	L. 1947, c 477	10 mills.
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Permanent improvement and equipment fund.....	L. 1949, c 215	5 mills.
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Cloquet

Firemen's relief.....	L. 1941, c 196	3/10 mill.
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Crookston

Firemen's relief.....	L. 1949, c 378	1/10 mill to 1 mill.
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Detroit Lakes

Improvement warrants issued prior to March 28, 1941.....	L. 1941, c 100	Amount of deficiency in improvement.
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Ely

Sewage disposal plant.....	L. 1947, c 477	10 mills.
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Permanent improvement and equipment fund.....	L. 1949, c 215	5 mills.
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CITY TAX LEVIES—Continued

Applicable Only to Particular Cities Citation Authorizations and Limitations
Continued—

Eveleth

Firemen's relief..... L. 1947, c 329 \$5,000 to \$10,000.
Police pension..... 423.27 \$10,000.
Sewage disposal plant..... L. 1947, c 477 10 mills.
Permanent improvement and
equipment fund..... L. 1949, c 215 5 mills.

Faribault

Firemen's relief..... L. 1949, c 154 2/10 mill to 5/10 mill.

Gilbert

Cash basis bonds..... L. 1933, c 415 27% of principal and interest.
Permanent improvement and
equipment fund..... L. 1949, c 215 5 mills.

Le Sueur

Musical entertainment..... L. 1939, c 219 2 mills but not over \$2,000.

Mankato

Airport..... L. 1949, c 2 Sufficient to retire airport bonds.
Firemen's relief..... L. 1949, c 144 1/10 mill to 1 mill.

Montgomery

Musical entertainment..... L. 1939, c 219 2 mills but not over \$2,000.

Moorhead

Police pension..... L. 1945, c 277 3/5 mill to 1 mill.

New Prague

Musical entertainment..... L. 1939, c 219 2 mills but not over \$2,000.

North Mankato

Improvements..... 411.49 *1%

Rochester

Firemen's relief..... { 424.12 } 1/10 mill to 1 mill.
(L. '49, c 139)
Police pension..... { 423.17 } 3/10 mill to 1 mill.
(L. '49, c 162)

St. Cloud

Firemen's relief..... { 424.12 } 1/10 mill to 1 mill.
(L. '49, c 139)
Police pension..... { 423.17 } 3/10 mill to 1 mill.
(L. '49, c 162)

South St. Paul

Firemen's relief..... L. 1947, c 274 1/10 to 3/10 mill.
Musical entertainment..... L. 1933, c 270 *1/8 mill.
Parks..... L. 1947, c 368 1.5 mill.

? Relief

L 1933 c 271

advertising

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities Continued—	Citation	Authorizations and Limitations
Virginia		
Firemen's relief.....	69.09 (L. '47, c 12)	\$10,000.
Information bureau.....	L. 1933, c 423	\$5,000.
Police pension.....	L. 1935, c 92	\$10,000.
Waconia		
Improvements.....	411.49	*1%
Waterville		
Musical entertainment.....	L. 1939, c 219	2 mills but not over \$2,000.
West St. Paul		
Bonds for fire apparatus, issued under this chapter.....	L. 1943, c 169	Sufficient to meet maturities.
Winona		
Firemen's relief.....	424.12 (L. '49, c 139)	1/10 mill to 1 mill.
General purposes.....	275.24	*16 mills.
Improvements.....	426.09	Amount deemed necessary to support local improvement fund.
Police pension.....	423.17 (L. '49, c 162)	3/10 mill to 1 mill.

275,042

COUNTY TAX LEVIES

General Application	Citation	Authorizations and Limitations
Bonds and interest—		
General provisions:		
Amount necessary for payment, to be spread by auditor.....	475.64 (L. '49, c 682)	}
At least 5% more than maturities, to be levied before bonds are issued.....	475.61 (L. '49, c 682)	
Funding or refunding bonds issued under Sec. 475.52—		
At least 5% more than maturities, to be levied before bonds are issued.....	475.61 (L. '49, c 682)	}
Funding or refunding bonds issued under L. 1935, c 119—		
Sufficient to pay interest and to amortize and pay principal on or before maturity, to be levied before bonds are issued.....	L. 1935, c 119	}
State loans.....	475.73 (L. '49, c 682)	
Building fund.....	373.25 (L. '49, c 693)	2 mills.
Cattle test.....	35.19	If no funds are available tax shall be levied for amount necessary.
Cooperative extension.....	22.46 (L. '47, c 157)	If revenue fund is exhausted, not less than \$1,500 nor more than \$5,000 if there is one county agent, or \$7,500, if there are two or more.
Error by auditor in previous tax levy, to correct.....	275.075 (L. '47, c 71)	All or any part of amount omitted.
Health department, multi-county....	145.51 (L. '49, c 405)	1 mill except in cities of first and second class not within the jurisdiction of the health department.
Hospital site and buildings.....	251.06	*1 mill.
Hospital.....	275.09 (L. '49, c 418)	\$65,000 in any year before 1954 in counties of 10,000 to 20,000 population.
Jail.....	641.23	Probably included in limitation for revenue fund.
Judgments.....	373.12	Amount of judgment.
Library, county.....	375.33 (L. '49, c 266)	2 mills on all taxable property outside of any city or village wherein a free library is located or which is already taxed.

Money and credits tax, to replace

11

285.143

Amount received in 1943 from money and credits tax levied in 1942

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Mosquito abatement.....	{ 145.44 (L. '49, c 404)	} 1 mill (in unorganized townships only).
Promotion of general safety and preservation of human life.....	{ 471.63 (L. '49, c 486)	} \$500 annually except in St. Louis county where \$1,500 annually may be levied. Does not apply in Hennepin and Ramsey counties.
Public employees pensions.....	{ 353.11 (L. '49, c 84)	} ½ of the salary deductions of employees, when governing body is notified that a deficit exists in the retirement fund, and ½ cost of annuities to employees affected by compulsory retirement.
Revenue.....	{ 275.09 (L. '49, c 141)	} If population is less than 100,000, 10 mills, or the following amounts according to population, whichever is greater: Less than 10,000..... \$ 65,000 10,000 to 20,000..... 75,000 20,000 to 30,000..... 85,000 30,000 to 40,000..... 95,000 40,000 to 100,000..... 110,000 And in addition (for 1949 and 1950 only) any deficit prior to 1949.
Road and Bridge.....	{ 162.01 (L. '49, c 188)	} *10 mills but for 1949 and 1950 only, greater levies may be made in certain counties as follows: (a) Taxable valuation less than \$8,000,000 and indebtedness 3% or less—20 mills. (b) Taxable valuation more than \$8,000,000 and population less than 100,000—15 mills. (c) Taxable valuation less than \$8,000,000 and indebtedness more than 3%—15 mills unless there are sufficient funds in the tax forfeited land fund to make a levy for debt service unnecessary then the county may levy 20 mills for road and bridge purposes.
Road and bridge, unorganized territory.	{ 162.04 (L. '47, c 344)	} 21 mills but if the county has received aid as a distressed county during the preceding year the maximum rate is 10 mills.
Sanatorium		
Building and maintenance.....	{ 376.20 (L. '49, c 29)	} 5 mills.
Construction, improvement, equipment.....	{ 376.19 (L. '49, c 116)	} *1 mill. May levy in excess of 1 mill for highway terminating on sanatorium site upon favorable vote of voters.
Establishment.....	376.28	*1 mill.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
School survey, county.....	{ 122.54 (L. '47, c 421) }	} Amount of necessary expenses of superintendent and committee in connection with the conduct of the survey.
School tax fund, county.....	{ 128.088 (L. '47, c 633) }	} Amount which together with state aid will be sufficient to pay high school tuition to be spread on property outside of districts which maintain a secondary school
School transportation tax fund, county	{ 128.088 (L. '47, c 633) }	} Amount which together with state aid will be sufficient to pay for the transportation of non-resident high school pupils.
Veterans service officer.....	{ 197.60 (L. '49, c 583) }	} Amount necessary to defray cost of salaries and expense. Not applicable in counties over 150,000 population.
Welfare—		
Old age assistance, aid to dependent children, etc., and administration expenses.....	262.16 & 393.08	Amount necessary for these purposes.
Poorhouse:		
County system.....	262.01	Amount needed to provide necessary land and buildings.
Town system.....	263.04	Amount needed to establish, maintain and govern poorhouses.
Poor relief:		
County system.....	262.15	Sufficient for poor relief and deficiency of prior year.
Town system.....	263.10	Amount necessary to cover 75% of cost of poor relief in excess of 1 mill.

Applicable to Particular Counties

Aitkin		
Sanatorium.....	L. 1943, c 78	10 mills.
Blue Earth		
Work farm.....	L. 1927, c 142	Expense of providing necessary land and buildings.
Carlton		
Revenue.....	L. 1943, c 65	\$85,000.
Unorganized revenue.....	L. 1943, c 64	7 mills.
Cass		
Work farm.....	L. 1925, c 12	Expense of providing necessary land and buildings.
Chippewa		
Building.....	L. 1949, c 202	2 mills.
Road and bridge.....	L. 1949, c 432	20 mills.

COUNTY TAX LEVIES—Continued

Applicable to Particular Counties —Continued	Citation	Authorizations and Limitations
Clay		
Building.....	L. 1945, c 3	\$25,000.
Crow Wing		
Revenue.....	L. 1947, c 24	\$110,000.
Faribault		
Agricultural society.....	{ 38.27 } *½ mill.	<i>state wide</i>
	{ (L. '47, c 97) }	
Fillmore		
Building fund certificates.....	L. 1947, c 450	2 mills.
Lake improvements.....	L. 1939, c 335	1 mill.
Hennepin		
Building.....	L. 1945, c 263	¼ mill.
Revenue.....	{ 275.091 } 5 mills. <i>out</i>	
	{ (L. '47, c 268) }	
Road and bridge.....	{ 162.01 } 10 mills. <i>OAG 9-23-48</i>	
	{ (L. '49, c 188) }	
Sanatorium.....	L. 1949, c 706	5¼ mills.
Transfers to building and equip- ment fund.....	L. 1949, c 17	Amount transferred.
Isanti		
Bonds and interest.....	L. 1935, c 101	Sufficient to retire bridge bonds and interest.
Itasca		
Bridge certificates.....	L. 1947, c 383	To be paid from levy for road and bridge.
Cash basis bonds.....	L. 1941, c 212	Amount necessary.
Fair ground acquisition and im- provement.....	L. 1949, c 417	½ mill.
Hospital.....	L. 1947, c 340	1 mill.
Revenue.....	L. 1941, c 212	\$150,000.
Schools.....	L. 1919, c 271	*10 mills.
Kandiyohi		
Building.....	L. 1947, c 358	2 mills.
Lake improvements.....	L. 1939, c 335	1 mill.
Koochiching		
Revenue.....	L. 1949, c 362	\$125,000.
Unorganized.....	L. 1943, c 80	Dissolved town orders issued prior to July 10, 1934, sufficient to meet obligations.
Welfare.....	L. 1949, c 362	\$45,000.
Lake		
Unorganized.....	L. 1937, c 395	Same taxes as organized towns.
Le Sueur		
Revenue.....	L. 1943, c 70	Additional 1 mill.

COUNTY TAX LEVIES—Continued

Applicable to Particular Counties —Continued	Citation	Authorizations and Limitations
Lyon		
Revenue.....	L. 1945, c 254	Additional 1 mill.
McLeod		
Building.....	L. 1949, c 16	3 mills.
Marshall		
Building.....	L. 1949, c 28	3 mills.
Road and bridge funding bonds..	L. 1949, c 172	Amount necessary which may be in addition to the maximum allowed for road and bridge purposes.
Sanatorium.....	376.49	4 mills, 3 mills for maintenance.
Meeker		
Building.....	L. 1947, c 381	2 mills.
Road and bridge.....	L. 1949, c 185	20 mills.
Morrison		
Building.....	L. 1947, c 256	10 mills.
Nobles		
Agricultural society.....	{ 38.27 } *½ mill. (L. '47, c 97)	
Olmsted		
Building.....	L. 1947, c 277	2 mills.
Pennington		
Building.....	L. 1947, c 10	\$10,000.
Sanatorium.....	376.49	4 mills, 3 mills for maintenance.
Pope		
Advertising and developing agricultural resources.....	L. 1943, c 510	½ mill.
Ramsey		
Revenue.....	L. 1949, c 515	6 mills.
Red Lake		
Sanatorium.....	376.49	4 mills, 3 mills for maintenance.
Roseau		
Sanatorium.....	376.49	5 mills, 4 mills for maintenance.
St. Louis		
All county purposes.....	L. 1945, c 117	24 mills.
Cooperative extension.....	22.46	\$25,000 if county revenue fund is exhausted.
Emergency fund.....	L. 1941, c 118	Sufficient to restore fund to \$20,000.
Exchange land fund.....	L. 1945, c 223	\$25,000.
Hospital.....	L. 1949, c 133	\$200,000 for the year 1949.
Indebtedness of unorganized school territory.....	L. 1949, c 375	½ mill (1949 and 1950 only).

Statewide

Road and bridge

162.01
L. 49, c 188 } 10 mills

COUNTY TAX LEVIES—Continued

Applicable to Particular Counties Citation Authorizations and Limitations
 —Continued

St. Louis—Continued

Revenue.....	L. 1947, c 322	6 mills.
Sanatorium.....	L. 1949, c 729	4½ mills.
Schools.....	L. 1945, c 368	*8/10 mill.
Welfare.....	{ 264.04	} 12 to 16 mills.
	{ (L. '47, c 264)	
Work farm.....	L. 1939, c 55	3/10 mill.
Road and bridge	L. 49, c 188	10 mills
Steele		
Fairground building.....	L. 1947, c 449	1 mill.

Stevens

Building.....	L. 1943, c 11	\$10,000.
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Swift

Building.....	L. 1949, c 202	2 mills.
Road and bridge.....	L. 1949, c 344	20 mills (1949 and 1950 only). ✓

Todd

Snow removal.....	L. 1949, c 307	4 mills.
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Waseca

Revenue.....	L. 1945, c 344	\$75,000.
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Washington

Revenue.....	Ex. L. 1937, c 19	\$85,000.
Building.....	L. 1949, c 668	3 mills.

Watonwan

Revenue.....	L. 1947, c 269	10 mills.
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Wright

Building.....	L. 1947, c 358	2 mills.
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HOUSING AND REDEVELOPMENT AUTHORITIES

General Application	Citation	Authorizations and Limitations
Redevelopment purposes.....	{ 462.545 (L. '49, c 505)	} 1 mill upon approval of the municipal governing body for the first two years after the establishment of the authority; ½ mill thereafter.

SCHOOL DISTRICT TAX LEVIES

	Citation	Authorizations and Limitations
Common Districts		
Buildings and sites.....	127.04	Valuation \$60,000 or more, 10 mills; \$20,000 to \$60,000, \$600.00; less than \$20,000, 30 mills.
Maintenance.....	124.10 & 125.07	Amount necessary.
County Districts		
All purposes.....	123.27	Same as ten or more township districts except as to limitation on agricultural lands.
Independent Districts		
Agricultural lands.....	{ 127.05 (L. '49, c 511) *** }	The rate for school maintenance shall not exceed by more than 10% the average rate in common districts if there are 20 or more common districts in the same county, or 1/2 of maintenance rate in same district if less than 20 common districts.
Agricultural lands in joint and consolidated districts.....	{ 127.05 (L. '49, c 511) }	
		In joint districts the rate shall be equalized at the rate of the county in which the school house is located.
		In a consolidated district which contains a village whose valuation is not over 10% of the valuation of the district, the limitation is 100% more than the average rate in common districts in the county.
Building and sites.....	127.04	*8 mills.
Additional levy.....	{ 127.05 (L. '49, c 511) *** }	Additional levy to be spread uniformly on all property, but only after using above limit on agricultural land and 30 mills on other property.
Detachment of territory.....	L. 1949, c 436	
		1/2 the difference between maximum permitted before detachment and the amount actually levied in 1948. (1949 only).
Maintenance.....	125.08	Amount necessary.
Special Districts**		
For Various Purposes		
Area under six square miles; population 2,000 to 5,000.....	275.43	*35 mills.
Coterminous with fourth class cities.	L. 1921, c 292	*35 mills.
Population under 3,000.....	L. 1911, c 233	*20 mills.
Population 10,000—20,000.....	L. 1921, c 5	*30 mills
Population 10,000—14,000.....	L. 1921, c 144	*35 mills.
Sites and houses.....	127.04	Amount allowed by special law.
Ten or More Township Districts		
All purposes.....	123.06 & 123.16	Same as independent districts.

SCHOOL DISTRICT TAX LEVIES—Continued

	Citation	Authorizations and Limitations
Unorganized Territory		
All purposes.....	123.38	Same as independent districts.
Various Districts		
All levies for general and special purposes except as provided in 275.48, and certain indebtedness under so-called "cash basis" laws.....	275.12	If total levy is over \$110,000 and population is over 5,000; \$40.00 per capita; Population is 5,000 or less: 1949, \$42.50 per capita. 1950 and thereafter, \$40.00.
	{ 275.12 (L. '47, c 573) }	} If the above rates will not produce \$110,000 for each school unit consisting of grades 1 to 12, the levy may be not over \$60.00 per capita and not over \$110,000 per complete school unit.
Additional levies for general and special purposes, except that these levies shall be (1) reduced by 10% for each 5 point decline below 155 in the Consumers Price Index, or (2) increased by 10% for each 5 point rise over 185. These additional levies shall not be made unless either (1) less than 35% or total expenditures are for non-instructional costs, or (2) the expenditures for non-instructional purposes have been reduced to the lowest percentage consistent with the proper operation of the schools.	{ 275.12 (L. '49, c 435) }	} Population over 5,000 and operating schools in not more than 4 cities and villages: 1949 and thereafter \$11.00 per capita; Population over 5,000 and operating schools in more than 4 cities and villages: 1949 and thereafter \$19.00 per capita; Population 2,500 to 5,000 and not within the following classifications: 1949, \$14.50 per capita 1950 and thereafter \$17.00 per capita; Population over 2,500 where the maximum levy will amount to \$110,000 for each school unit: 1949 and thereafter \$17.00 per capita in excess of \$110,000; Population less than 2,500 where the maximum levy will amount to \$110,000 or less: 1949 and thereafter \$21.00 per capita.
Bonds and interest—		
General provisions:		
Amount necessary for payment to be spread by county auditor ..	{ 475.64 (L. '49, c 682) }	
At least 5% more than maturities to be levied before bonds are issued	{ 475.61 (L. '49, c 682) }	

SCHOOL DISTRICT TAX LEVIES—Continued

Various Districts—Continued	Citation	Authorizations and Limitations
Bonds and interest—Continued		
Emergency tax anticipation certificates.....	L. 1947, c 575 <i>175,091</i>	Amount required to pay certificates and interest.
Funding or refunding bonds issued under Sec. 475.52— At least 5% more than maturities to be levied before bonds are issued.....	{ 475.61 (L. '49, c 682)	{
Funding or refunding bonds issued under this chapter.....	L. 1935, c 119	Sufficient to pay interest and to amortize and pay principal on or before maturity.
State loans.....	{ 475.73 (L. '49, c 682)	{ 50% in excess of amount certified by State Auditor
Unorganized territory.....	123.53	Sufficient to pay interest and principal.
County school tax spread by county auditor.....	127.02	*1 mill.
Cut in valuation, to make up for...	275.48	Amount by which tax has been reduced by reduction of valuation after tax was spread.
Debt and bonds of—		
Consolidated districts.....	{ 122.27 123.47	} Taxes to be levied on property formerly comprising such district in sufficient amounts to pay debts.
Dissolved districts.....	{ L. 1927, c 21 123.54	
Error by auditor in previous levy, to correct	{ 275.075 (L. '47, c 71)	} All or any part of amount omitted.
Excess indebtedness, for.....	275.13	An amount in excess of the limit in Sec. 275.12 but which when added will not exceed \$60.00 per capita.
Itasca County, for schools in.....	L. 1919, c 271	*10 mills.
Judgments.....	126.04 & 126.06	Sufficient to pay judgment.
Public employees pensions..... (Except employees of Minneapolis schools and some common districts)	{ 353.11 (L. '49, c 84)	} ½ of the salary deductions of employees, when governing body is notified that a deficit exists in the retirement fund, and ½ cost of annuities to employees affected by compulsory retirement.
Public Examiner's expenses.....	215.24	25% more than amount of claim.
St. Louis County, for schools in....	L. 1945, c 368	*8/10 mill.
Teachers retirement associations..	135.24	In first class cities, amount necessary.

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts	Citation	Authorizations and Limitations
Chisholm		
Cash basis bonds.....	L. 1935, c 261	Sufficient to pay principal and interest.
Duluth		
Building fund and current expenses	L. 1947, c 241	(See law)
Funding bonds.....	L. 1935, c 67	5% in excess of maturities.
Improvement bonds.....	L. 1935, c 9	5% in excess of maturities.
Grand Rapids		
Funding bonds.....	L. 1941, c 113	5% in excess of maturities.
Minneapolis.....		
	L. 1949, c 726	Additional 8½ mills in 1949. Continuance of levy after 1949 must be approved by popular vote.
St. Louis County		
Board of Education for unorganized territory.....	L. 1949, c 375	½ mill (1949 and 1950 only).
Winona		
Building bonds.....	Ex. L. 1935, c 40	Sufficient for interest and sinking fund.
General fund.....	L. 1947, c 155	Amount needed.
Sinking fund.....	L. 1923, c 255	*10 mills.

TOWN TAX LEVIES

General Provisions	Citation	Authorizations and Limitations
All levies if they produce \$1,000 or more per government section.....	275.10	*17 mills.
Cut in valuation after the mill rate has been determined by the auditor, to make up for.....	275.48	Amount by which tax has been reduced (under maximum) by reduction of valuation.
Error by auditor in previous levy, to correct.....	275.075 (L. '47, c 71)	}

General Purposes

Additional (after disposing of the annual report).....	275.09 (L. '47, c 268)	} 5 mills.
Regular		
Valuation \$100,000 or more.....	275.09 (L. '47, c 268)	} 5 mills.
\$35,000 to \$100,000.....	275.09 (L. '47, c 268)	} \$350.00.
Less than \$35,000.....	275.09 (L. '47, c 268)	} 10 mills.
In Crow Wing & Morrison Counties only		
Valuation \$300,000 or more.....	L. 1941, c 451	*2 mills.
\$250,000 to \$300,000.....	L. 1941, c 451	2.5 mills.
\$100,000 to \$250,000.....	L. 1941, c 451	3 mills.
Less than \$100,000.....	L. 1941, c 451	\$250.00.
Money and credits tax, to replace....	285.143	Amount received in 1943 from money and credits tax levied in 1942.

Special Purposes

Airports.....	360.037	Amount approved by voters.
Band.....	449.09 (L. '49, c 563)	} 3 mills but not over \$1,000.
Bonds and interest—		
General provisions:		
Amount necessary for payment, to be spread by auditor.....	475.64 (L. '49, c 682)	}
At least 5% more than maturities, to be levied before bonds are issued.....	475.61 (L. '49, c 682)	}
Funding or refunding bonds issued under Sec. 475.52—		
At least 5% more than maturities, to be levied before bonds are issued.....	475.61 (L. '49, c 682)	}

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest—Continued		
Funding or refunding bonds issued under this chapter.....	L. 1935, c 119	Sufficient to pay interest and to amortize and pay principal on or before maturity.
State loans.....	{ 475.73 (L. '49, c 682)	{ 50% in excess of amount certified by State Auditor.
Bridge repairs.....	164.28	Sufficient to pay 1/2 cost of bridge repairs made by county.
Buildings.....	365.14	Amount authorized at town meeting.
Cemetery (certain towns only)	471.24	Not to exceed \$1,000.
Cemetery.....	365.10	Amount authorized by voters to purchase grounds for cemetery.
Dragging.....	163.06	*1 mill but not over \$1,000, to be spread automatically by the county auditor.
Dump grounds (towns in Hennepin and Ramsey Counties).....	368.64	\$500.00.
Fire apparatus and fire protection....	365.15 to 365.19	*8 ¹⁰ mills but not over \$3,000.
Fire and police protection.....	365.23	Amount authorized by voters.
Fire protection district.....	{ 368.85 (L. '49, c 204)	{ 5 mills.
Forest fire prevention.....	{ 88.04 (L. '49, c 676)	{ 10 mills but not over \$3,000.
Judgments.....	365.42	Amount of judgment.
Library (in neighboring municipality).	134.12	*1 mill.
Lighting streets and parks (towns in Hennepin and Ramsey counties)...	368.64	1 mill.
Mosquito abatement.....	{ 145.41 (L. '49, c 404)	{ 1 mill.
Municipal forests.....	459.06	*5 mills.
Park.....	365.10	Amount authorized by voters.
Park (towns in Hennepin and Ramsey counties).....	368.64	\$500.00.
Planning commission.....	394.14	\$1,000.00
Police (certain towns only).....	{ 366.022 (L. '47, c 250)	{ Amount authorized by voters.
Poor (in counties operating under town system of poor relief).....	263.05	Amount necessary.
Promotion of general safety and preservation of human life.....	{ 471.63 (L. '49, c 486)	{ \$500. annually. Does not apply in Hennepin and Ramsey counties.
Public Examiner's expenses.....	215.24	25% more than amount of claim.

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Road and bridge.....	163.05	*15 mills regular levy, and in case of emergency *5 mills may be levied by town board.
Road and bridge (In Pine County only).....	L. 1947, c 438	20 mills regular levy and *5 mills emergency.
Road drainage.....	163.12	*10 mills—except in Biwabik it is a part of regular road and bridge levy and not in addition thereto.
Road work done by county.....	162.24	Sufficient to cover cost.
Telephone.....	{ 237.35	} 10 mills.
	{ (L. '49, c 238)	
Weed eradication.....	20.11	When town neglects or refuses to pay charges county shall pay and levy the amount against the property in the town. When collected it shall be withheld from apportionment.
Applicable Only to Particular Towns		
Biwabik.....		
Cash basis bonds.....	368.08	Sufficient to pay principal and interest but within limits of Sec. 275.10
Stuntz.....		
All levies.....	275.32	12 mills.
Cash basis bonds.....	L. 1941, c 447	22% of principal and interest.
Water and sewer bonds.....	368.52	Sufficient for interest and sinking fund.
Water lines and mains bonds....	L. 1949, c 465	Sufficient for principal and interest.

VILLAGE TAX LEVIES

General Provisions	Citation	Authorizations and Limitations
All levies for general and special purposes except adjustments for previous year as provided in 275.48 and L. 1947, c 71, and "excess indebtedness" as provided in 275.13 and certain so-called "cash basis" laws.	275.11	Population over 3,000: \$50.00 per capita; Population 3,000 or less: 1949, \$52.50 per capita; 1950 and thereafter \$50.00.
Cut in valuation after the mill rate has been determined by the auditor, to make up for.....	275.48	Amount by which tax has been reduced (under maximum) by reduction of valuation.
Error by auditor in previous levy, to correct.....	275.075 (L. '47, c 71)	All or any part of amount omitted.
General Purposes		
Corporation (Village) taxes.....	412.251 (L. '49, c 119)	*2%
Money and credits tax, to replace....	285.143	Amount received in 1943 from money and credits tax levied in 1942.
Special Purposes		
Advertising.....	465.56	*½ mill but not over \$1,000.
Airports.....	360.037	Amount approved by voters.
Armory building commission (State)..	193.145 (L. '47, c 133)	*5/10 mill.
Armory commission (Village).....	193.20	Amount necessary.
Band.....	449.09 (L. '49, c 563)	3 mills but not over \$10,000.
Bonds and interest—		
General provisions:		
Amount necessary for payment, to be spread by auditor.....	475.64 (L. '49, c 682)	
At least 5% more than maturities, to be levied before bonds are issued.....	475.61 (L. '49, c 682)	
Separation of land from village not to release such land from liability for payment of indebtedness.....	412.061 (L. '49, c 119)	
Community building and fire hall (Villages in Itasca county only)..	L. 1949, c 445	2 mills to retire principal and interest of bond or certificate issue of not to exceed \$100,000.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest—Continued		
Excess indebtedness.....	275.13	Sufficient to pay "excess indebtedness".
Funding or refunding bonds issued under Sec. 475.52—		
At least 5% more than maturities, to be levied before bonds are issued.....	{ 475.61 (L. '49, c 682) }	
Funding or refunding bonds issued under L. 1947, c 25.....	L. 1947, c 25	Amount necessary to pay such obligations.
Funding or refunding bonds issued under L. 1935, c 119—		
Sufficient to pay interest and to amortize and pay principal on or before maturity, to be levied before bonds are issued.....	L. 1935, c 119	
Sewers and sewage disposal plants..	{ 444.075 (L. '49, c 394) }	Within the limitations of Sec. 275.11; provided that 35% of the levy may be in excess of the limitations of Sec. 275.11.
State loans.....	{ 475.73 (L. '49, c 682) }	50% in excess of amount certified by State Auditor.
Cemetery (certain villages only).....	L. 1947, c 387	3 mills but not over \$1,500.
Firemen's relief.....	424.30	*1/10 mill to *1 mill.
Forest fire prevention.....	{ 88.04 (L. '49, c 676) }	10 mills but not over \$3,000.
Judgments.....	465.14	Sufficient to pay judgments.
Library.....	134.07	5 mills.
Library (in neighboring municipality.)	134.12	*1 mill.
Memorial building.....	416.02	"Within the limits permitted by law".
Mosquito abatement.....	{ 145.141 (L. '49, c 404) }	1 mill.
Municipal forests.....	459.06	*5 mills.
Musical entertainment.....	{ 412.251 (L. '49, c 119) }	*1 mill, but not over \$500.
Park (In Hennepin and Ramsey Counties only).....	{ 412.531 (L. '49, c 119) }	2 mills.
Pensions—Fire department.....	424.30	*1/10 mill to *1 mill.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Planning commission.....	394.14	\$1,000.
Poor (in counties operating under town system of poor relief).....	263.05	Amount necessary.
Promotion of general safety and preservation of human life.....	471.63 (L. '49, c 486)	\$500. annually. Does not apply in Hennepin and Ramsey Counties.
Public employees pensions.....	353.11 (L. '49, c 84)	½ of the salary deductions of employees, when governing body is notified that a deficit exists in the retirement fund, and ½ cost of annuities to employees affected by compulsory retirement.
Public Examiner's expenses.....	215.24	25% more than amount of claim.
Public works reserve.....	471.57	"Within existing limits".
Sewers and sewage disposal plants.....	444.075 (L. '49, c 394)	Within the limitations of Sec. 275.11 provided that 35% of the levy may be in excess of the limitations of Sec. 275.11.
<i>Special assessments</i> Street and bridge (in villages having assessed valuations of \$500,000 or less).....	<i>code</i> 412.251 (L. '49, c 119)	<i>To make up deficiency</i> 10 mills.
Utilities fund (in villages having a public utilities commission).....	412.251 (L. '49, c 119)	*5 mills.
Warrants		
Improvement.....	429.15	To cover annual installment of village share of local improvement costs. Attorney General says this is to be included in 2% limit for General Fund ('38 OAG #82).
Sewer, for which the full faith and credit of the village has been pledged.....	431.15	Sufficient to cover deficiency in sewer fund.
Sewer, issued prior to April 1, 1935.	431.15	2 mills.
Street improvement orders issued under Sec. 434.34.....	434.35	Sufficient to meet maturities. Probably the same limitations applies to this as to Sec. 429.15 above.
Weed eradication.....	20.11	When village neglects or refuses to pay charges, county shall pay and levy the amount against the property in the village. When collected it shall be withheld from apportionment.

VILLAGE TAX LEVIES—Continued

Applicable Only to Particular Villages	Citation	Authorizations and Limitations
Aurora		
Community building.....	L. 1945, c 576	\$5,000 for 5 years only.
Calumet		
Cash basis bonds.....	L. 1937, c 356	30% of principal and interest.
Cass Lake		
Cemetery.....	L. 1941, c 296	2 mills.
Crosby		
General purposes.....	275.37	25 mills. 228 M 367
Grand Rapids		
Cash basis bonds.....	L. 1941, c 146	5% in excess of principal and interest.
Hibbing		
Cemetery.....	L. 1947, c 224	\$15,000.
Corporation, utility services furnished, and library purposes....	L. 1949, c 447	28 mills until January 1, 1951 for corporation purposes and utility services furnished; after January 1, 1951, 33 mills for corporation purposes, utility services furnished and library purposes. 228 M 367
Firemen's relief.....	L. 1947, c 101	\$10,000.
Police pension.....	L. 1949, c 191	\$15,000.
Kinney		
Cash basis bonds.....	L. 1931, c 277	57% of principal and interest.
Marble		
Cash basis bonds.....	L. 1933, c 211	40% of principal and interest.
McKinley		
Cash basis bonds.....	L. 1931, c 397	50% of principal and interest.
Nashwauk		
Cash basis bonds.....	L. 1947, c 596	Levy for bonds and interest to be deducted from levies of 28 mills for library and general purposes. 228 M 367
Police pension.....	L. 1947, c 77	\$1,000.
Pelican Rapids		
General purposes.....	L. 1947, c 454	35 mills.
Pine River		
Cemetery.....	L. 1941, c 296	2 mills.
Walker		
Cemetery.....	L. 1941, c 296	2 mills.

*** Application of Mill-rate Limitations to Homestead Property**

Section 273.13, Subdivision 7, provides in part as follows:

“For the purpose *** of determining tax limitations *** now established by statute *** Class 3b and Class 3c property shall be figured at 33½ per cent and 40 per cent of the full and true value thereof, respectively.”

In order to determine the maximum amount which may be levied under a mill-rate limitation, the assessed value of homestead property valued at 20 per cent and 25 per cent must be converted to 33½ per cent and 40 per cent, respectively, of the full value. The maximum mill-rate applied to the value thus obtained will produce the maximum amount which may be levied. The amount to be levied divided by the total taxable value shown on the tax list will give the actual tax rate. This does not apply, however, to mill-rate limitations established after 1933.

SPECIAL NOTE:

Whether the assessed value may be converted to the 33½% and 40% figure in determining the maximum levy for mill rate limitations established after 1933 is a question now being considered by the Attorney General as this booklet goes to press (October 11, 1949).

**** Special School Districts**

The following are considered to be special school districts:

Duluth
Jackson
Minneapolis

Owatonna
Red Wing
Rochester

St. Paul
South St. Paul
Winona

*** Methods of Computing Tax Rates for School Maintenance under Section 127.05

Problem 1

In a school district which maintains a high school located in a county having 20 or more common school districts, the school board has certified a tax levy for maintenance purposes of \$42,000. The taxable value of agricultural land in this district is \$200,000 and the non-agricultural land and personal property valuation is \$800,000. The average rate for school maintenance in common districts is 20 mills.

What are the rates of taxes for maintenance to be spread on agricultural land and non-agricultural land and personal property in this district?

Solution to Problem 1

1. Total amount of tax to be levied for maintenance.....	\$42,000
2. Maximum rate on agricultural lands before making the additional levy—20 mills (average in common districts) plus 10% = 22 mills.	
3. Required rate on non-agricultural land before making the additional levy—30 mills.	
4. Agricultural land \$200,000 x .022 =.....	\$ 4,400
5. Other property \$800,000 x .030 =.....	<u>24,000</u>
6. Total levies required before making additional levy.....	<u>28,400</u>
7. Balance to be levied (additional levy).....	\$13,600
8. Rate of additional levy—\$13,600 (amount needed) ÷ \$1,000,000 (total valuation) = 13.6 mills.	

Recapitulation of Rates and Levies

Levies	Agricultural Land (Value—\$200,000.)	Other Property (Value—\$800,000.)	Total
Regular	22.0 mills	30.0 mills	\$28,400
Additional	<u>13.6 mills</u>	<u>13.6 mills</u>	<u>13,600</u>
Total for Maintenance.....	35.6 mills	43.6 mills	\$42,000

TAXATION - Levies - School Districts - Maintenance - Agricultural lands - L. 1949, c. 511, Sec. 1, Subds. 1 and 4.

December 12, 1949

Mr. Frank L. King,
Todd County Attorney
Long Prairie, Minnesota

Attention of Mr. O. R. Fenske

Dear Sir:

You have submitted a request for an opinion as to the application of L. 1949, Chapter 511, Section 1, Subdivisions 1 and 4, in the matter of determining the rate by the auditor on agricultural lands and non-agricultural property in so far as the school tax for maintenance is involved.

All the statements herein made are on the assumption that your county has 20 or more common school districts.

As illustrative of the situation under consideration, you state that the Board of Education of District No. 103 has made a total levy of \$12,885, which the sum of \$8,800 is for maintenance, and that the agricultural land in that district is assessed at \$19,962 and non-agricultural property at \$40,000, and that there is no levy pursuant to L. 1949, c. 511, Sec. 1, Subd. 4.

In such circumstances, it is my opinion that the tax rate on the agricultural land with assessed valuation of \$19,962 cannot under above cited Subdivision 1, exceed by more than 10 per cent the average rate for school maintenance on similar lands in common school districts in your county. Your auditor informs me that such average rate therein is 40.7 mills. That average rate may be increased on agricultural lands only by 10 per cent thereof. Therefore, to procure funds up to \$8,800 for school maintenance, it is apparent that the non-agricultural property must be taxed at a rate that will produce the amount needed above that produced by the above-mentioned average rate increased by 10 per cent if levy is made under Subdivision 1.

L. 1949, c. 511, Sec. 1, Subd. 4 (MS 1945, Sec. 127.05, as amended), it appears, intended to confer upon a school board the authority if it wishes to exercise the power so conferred upon it to provide, on conditions hereinafter referred to, for an additional levy for school maintenance upon a uniform basis. The additional levy prior to 1949 was limited in amount to the average deficiency in state aids during school years 1937-1938 through 1941-1942. This limitation was repealed by the 1949 act. The conditions imposed for such a so-called additional levy, which appears to be optional with the school board, are that the funds received from state aids plus the proceeds from maximum levies on agricultural land and a 30 mill levy on all other property are not sufficient to maintain the school in question. The additional levy "shall be within existing limitations, if any, upon the total levy of said district.."

Unless the school board has chosen to establish the additional levy authorized under Subd. 4, and has so certified to the auditor, the procedure under Subdivision 1 appears to be the one to be followed by the auditor in determining the rates in the raising of funds for school maintenance.

Portions of any opinions heretofore rendered inconsistent herewith are hereby superseded.

Yours very truly

J. A. A. BURNQUIST
Attorney General

JAAB: IMM

Problem 2

In a school district which maintains a high school located in a county having 20 or more common school districts, the school board has certified a tax levy for maintenance purposes of \$42,000. The taxable value of agricultural land in this district is \$200,000 and the non-agricultural and personal property valuation is \$800,000. The average rate for school maintenance in common districts is 40 mills.¹

What are the rates of taxes for maintenance to be spread on agricultural land and non-agricultural land and personal property in this district?

Solution to Problem 2

- | | |
|---|----------|
| 1. Total amount of tax to be levied for maintenance..... | \$42,000 |
| 2. Maximum rate on agricultural lands before making the additional levy—40 mills (average in common districts) plus 10% = 44 mills. However, maximum levy on agricultural lands may not exceed 30 mill maximum levy on non-agricultural lands (see O A G June 1, 1945). | |
| 3. Required rate on non-agricultural lands before making the additional levy—30 mills. | |
| 4. Agricultural lands \$200,000 x .030 =..... | \$ 6,000 |
| 5. Other property—\$800,000 x .030 =..... | 24,000 |
| 6. Total levies required before making additional levy..... | 30,000 |
| 7. Balance to be levied (additional levy)..... | \$12,000 |
| 8. Rate of additional levy—\$12,000 (amount needed) ÷ \$1,000,000 (total valuation) = 12 mills. | |

Recapitulation of Rates and Levies

Levies	Agricultural Land (Value—\$200,000)	Other Property (Value—\$800,000)	Total
Regular	30 mills	30 mills	\$30,000
Additional	12 mills	12 mills	12,000
	42 mills	42 mills	\$42,000

¹Similar to problem 1, except that this problem illustrates how levies are to be spread where the average rate in common districts exceeds 30 mills.

In a school district which maintains a high school located in a county having less than 20 common school districts, the school board has certified a tax levy for maintenance purposes of \$75,000. The taxable value of agricultural land in this district is \$600,000 and the non-agricultural land and personal property tax valuation is \$200,000.

What are the rates of taxes for maintenance to be spread on agricultural land and non-agricultural land and personal property in this district?

Solution to Problem 3

1. Total amount of tax to be levied for maintenance.....	\$75,000
2. Required rate on non-agricultural land before making the additional levy—30 mills.	
3. Rate on agricultural lands before making additional levy— $\frac{1}{2}$ of 30 mills or 15 mills.	
4. Agricultural land \$600,000 x .015 =	\$ 9,000
5. Other property—\$200,000 x .030 =	6,000
6. Total levies required before making additional levy.....	<u>15,000</u>
7. Balance to be levied (additional levy).....	\$60,000
8. Rate of additional levy—\$60,000 (amount needed) \div \$800,000 (total valuation) = 75 mills.	

Recapitulation of Rates and Levies

Levies	Agricultural Land (Value—\$600,000)	Other Property (Value—\$200,000)	Total
Regular	15 mills	30 mills	\$15,000
Additional	75 mills	75 mills	60,000
Total for Maintenance.....	<u>90 mills</u>	<u>105 mills</u>	<u>\$75,000</u>

Applicable only to the districts maintaining graded elementary or high schools in the following counties:

Cass	Lake of the Woods
Cook	Mahnomen
Itasca	Ramsey
Koochiching	St. Louis

5400
221

School district tax for maintenance in county having less than 20 common school districts, the district having a graded elementary or high school, tax rate limited. MSA 127.05, 131.01.

December 20, 1949

Mr. James F. Lynch
Ramsey County Attorney
Court House
St. Paul 2, Minnesota

Attention of Mr. Robert G. Flynn
Assistant County Attorney

Dear Sir:

Your letter of December 16, 1949, presents the problem of the county auditor under MSA 127.05, L. 1949, c. 511.

In considering L. 1949, c. 511, MSA 127.05, as it applies to Ramsey County, the auditor must first determine which of the school districts of the county maintain a graded elementary or high school. Those districts which do not maintain such a school are not affected.

A graded elementary school is one giving instruction in the first six years of the public school course and employing at least three teachers devoting their entire time to elementary school work, or a school giving instruction in the first eight years of the public school course and employing at least four teachers devoting their entire time to elementary school work. L. 1947, c. 633, sec. 16, subd. 2 (a), MSA 131.01.

The terms "junior high school", "senior high school" and "six-year high school" are defined in the same subdivision.

To districts having one of such schools, L. 1949, c. 511, applies. So, the auditor will first determine by such test to which school districts he will apply the law.

If Ramsey County contains less than 20 common school districts, then in such of those districts as maintain a graded elementary or high school, in which districts the board has made a levy of taxes for school maintenance, and has failed to make an additional levy in pursuance of L. 1949, c. 511, sec. 1, subd. 4, following the opinion of the Attorney General dated December 12, 1949, the rate of taxation on agricultural land which will be spread in such districts will be in compliance with subd. 1. The auditor will compute the tax on agricultural land at a rate not to exceed one-half the rate of tax for the same purpose on other taxable property in the same school district.

It appears to me that this statement will enable the auditor to resolve the questions which he submitted to you in his letter of December 16, 1949.

J. A. A. BURNQUIST, Attorney General

CHARLES E. HOUSTON, Assistant Atty. Gen.