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TAX LEVY
AUTHORIZATIONS AND LIMITATIONS
for
CITIES, VILLAGES, TOWNS, SCHOOL DISTRICTS
AND COUNTIES IN MINNESOTA
1957

Prepared and Published by the
Department of Public Examiner
RAYMOND B. VECELLIO
State Public Examiner
State of Minnesota

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STATE OF MINNESOTA

R.A. Whitaker

Legislative Auditor - State of Minnesota

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FOREWORD

The laws shown herein were compiled 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 1957 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 1953 (which are the same section numbers as appear in Minnesota Statutes Annotated), or to chapters in the various session laws.

Special attention is called to the opinions of the Attorney General on mill-rate limitations beginning on page 43 in this compilation.

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
<p>All levies for general and special purposes except adjustments for previous year as provided in 275.48 and 275.075, "excess indebtedness" as provided in 275.13, certain so-called "cash basis" laws, and per capita tax limitation adjustment for cost of living changes -----</p>	<p>275.11 L. '57, c.710</p>	<p>\$54.00 per capita. Note: Cities where more than 50% of assessed valuation consists of iron ore, may increase maximum levy by 3½% for each of the first 6 points that the consumers' price index goes above 102 and by one per cent for each additional point increase above 6. Cities where more than 25% of assessed valuation consists of iron ore may increase maximum levy \$10.80 per capita for first 6 points that the consumer price index goes above 102 and by \$.54 for each point above 6.</p>
<p>Cut in valuation after the mill rate has been determine by the auditor, to make up for -----</p>	<p>275.48</p>	<p>Amount by which tax has been reduced (under maximum) by reduction of valuation.</p>
<p>Error by auditor in previous levy, to correct -----</p>	<p>275.075</p>	<p>All or any part of amount omitted.</p>
General Purposes		
<p>Cities of the third and fourth class --</p>	<p>426.04 L. '57, c.709</p>	<p>} 40 mills unless a greater amount is authorized by special law or charter. Other exceptions: So. St. Paul, cities of the fourth class located in a county having a city of a first class.</p>
<p>Money and credits tax, to replace ----</p>	<p>285.143</p>	<p>Amount received in 1943 from money and credits tax levied in 1942.</p>
Special Purposes		
<p>Advertising (fourth class cities) ----</p>	<p>465.56</p>	<p>½ mill but not over \$1,000.</p>
<p>Advertising (second and third class cities) -----</p>	<p>^{426.055} 425.055 L. '55, c.832</p>	<p>} 1 mill.</p>

*See note, page 42.

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Airports -----	360.037	Amount approved by voters.
Armory building commission (State)	193.145	5/10 mill.
Armory commission (City) -----	193.20	Amount necessary.
Band -----	{ 449.09 L. '57, c.44 }	} 3 mills but not over \$10,000.
Bonds and interest— General obligations -----	{ 475.61 L. '57, c.187 }	} At least 5% more than maturities to be levied before bonds are issued.
	475.64	Amount necessary for payment, to be spread by auditor.
	{ 475.74 L. '57, c.743 }	} Amount necessary to make good any deficiency in any prior levies.
Bridge over interstate water, issued under Sec. 441.18 before Sept. 1, 1927 -----	441.20	Amount of maturities.
Excess indebtedness -----	275.13	Sufficient to pay "excess indebted- ness."
Funding or refunding bonds issued under Sec. 475.52 -----	{ 475.61 L. '57, c.187 }	} At least 5% more than maturities, to be levied before bonds are issued.
Funding or refunding bonds issued under this chapter -----	L. 1935, c.119	Sufficient to pay interest and amortize and pay principal on or before ma- turity, to be levied before bonds are issued.
Hospital, community -----	L. 1953, c.364	Cities of fourth class may levy to make up deficiency in funds avail- able from liquor store earnings for payment of hospital bonds.
Parking facility bonds -----	{ 459.14 L. '55, c.259 & 873 }	} Sufficient to retire bonds.
Paving, curbs, or storm sewers, is- sued under Sec. 440.33 -----	440.34	Sufficient for interest and sinking fund.
Repairing or rebuilding bridges is- sued under Sec. 441.31 before Sept. 1, 1927 -----	441.28	Sufficient for interest and sinking fund.
Sewers and sewage disposal plants	{ 444.075 L. '57, c.608 }	} Within the limitations of Sec. 275.11; provided that 35% of the cost of construction may be in excess of the limitations of Sec. 275.11.

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Special assessment improvement bonds -----	429.091 L. '57, c.385	} Sufficient to take care of deficiencies.
State loans -----	475.73	50% in excess of amount certified by State Auditor.
Swimming pool -----	L. 1957, c.173	To pay bonds and interest in excess of limitation.
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.
Centennial of Statehood -----	L. 1957, c.887	1 mill year 1958; except cities in Hennepin County which are limited to 1/10 mill per year; Levy may be in excess of limitations except in cities of 3rd class excess may not exceed \$3,000, and in 4th class cities \$1,500.
Civil defense -----	L. 1955, c.737	(1) 20c per capita or \$1,000, whichever is higher, to finance city's share of defense activities. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) Limitations not applicable in case emergency exists.
Employees insurance benefits -----	471.61 L. '57, c.321	} Amount necessary to pay premiums may be in excess of limitations. 50% of cost of benefits on dependents may be in excess of limitation.
Firemen's relief (certain cities) -----	424.30	1/10 mill to 2 mills.
Forest fire prevention -----	88.04	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%
Insect pests, control of -----	18.14	2 mills but not more than 50 cents per capita.
Judgments:		
General -----	465.14	Sufficient to pay judgments.

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Fireman -----	471.86	} Sufficient to pay judgments.
}	L. '57, c.199	
Library -----	134.07	} 5 mills.
}	L. '55, c.120	
Library (in neighboring municipal- ities) -----	134.12	2 mills.
Memorial building -----	416.02	"Within the limits permitted by law"
Mosquito abatement -----	18.38	1 mill.
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.
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.
O.A.S.I. contributions and State Agen- cy expenses -----	269.35	} Amount necessary.
(for employees not covered by state } retirement systems)	L. '57, c.919	
O.A.S.I. contributions and State Agen- cy expenses -----	Ex. L. 1957, c.18	Amount necessary.
(for employees covered by state re- tirement systems)		
Park districts, operation and main- tenance -----	398.16	} \$.18 to \$.35 per capita in Hennepin County (except Minneapolis) and counties contiguous thereto, except Ramsey County.
}	L. '57, c.160	
Parking facilities -----	459.14	½ mill.
Parks in fourth class cities -----	448.32	5 mills.
Permanent improvement and replace- ment fund -----	L. 1957, c.614	Cities over 500 and less than 2,500 population, \$12.50 per capita or \$10,000, but not more than 10 mills. Cities under 500 population, \$20.00 per capita or 10 mills. Cities over 2,500 population, the greater of \$10.00 per capita or \$31,500, but not over 10 mills. Applicable to cities having over \$200,000 assessed valu- ation of which 25% is iron ore.

Revised - 5/8 park districts
 See OAG 2-28-58
 City atty. - Steelcase



SHIP and TRAVEL "NORTH WESTERN"

Town, city of 3rd & 4th class, or
village in counties in which
the city of the first class comprises
25% of area of county, or in
counties having a city of the
second class,

Correct city, village and
town sections of tax levy
booklet.

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Planning Commission— Third and Fourth Class Cities -----	394.14	\$1,000.
Police pension— Third class cities -----	423.376	1 mill, additional ½ mill when fund balance is less than \$50,000.
Fourth class cities -----	423.21	1/5 mill.
Fourth class cities -----	423.47	} 1 mill, when fund balance is less than \$100,000.
	L. '57, c.38	
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.
Public employees pensions -----	353.28	} Amount certified by retirement board to county auditor. Levy may be in excess of limitations.
	L. '57 c.935	
Public Examiner's post-audit expense	215.26	Amount of claim or estimated cost. When audit is mandatory, levy may be made in advance.
Public works reserve -----	471.57	"Within existing limits"
Recreation -----	L. 1957, c.623	2 mills but not over \$3 per capita or \$15,000 in cities with assessed valuation consisting of more than 25% iron ore.
Sewers and sewage disposal plants --	444.075	} Within the limitations of Sec. 275.11; provided that 35% of the cost of construction may be in excess of the limitations of Sec. 275.11.
	L. '57, c.608	
Special assessment improvements ---	429.051	} City's share of cost of improvements.
	L. '57, c.40	
<i>Voting machines</i> Waterworks in third class cities ----	456.14	<i>Amount necessary</i> Value of hydrant rental and water used by city.

Applicable Only to Particular Cities

Albert Lea		
Firemen's relief -----	L. 1953, c.44	1/10 mill to 1 mill.
Austin		
Firemen's relief -----	L. 1957, c.164	1 mill.
Police pension -----	L. 1943, c.432	3/10 mill to 1 mill.

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities —Continued

	Citation	Authorizations and Limitations
Biwabik		
Comprehensive bond issue -----	L. 1953, c.542	Sufficient to retire bonds.
Brainerd		
Recreation -----	L. 1957, c.623	2 mills but not over \$3 per capita or \$15,000.
Chisholm		
Airports (joint with Village of Hibbing) -----	L. 1957, c.629	\$8,000.
Firemen's relief -----	L. 1955, c.293	\$10,000 to \$20,000.
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 permitted by law.
Sewage disposal plant -----	L. 1951, c.145	10 mills.
Permanent improvement and equipment fund -----	L. 1949, c.215	5 mills.
Hospital -----	L. 1955, c.264	\$77,000 in 1953, and \$60,000, each year, in 1954 through 1958.
Crookston		
Firemen's relief -----	L. 1957, c.144	1/10 mill to 1 mill.
Ely		
Sewage disposal plant -----	L. 1951, c.145	10 mills.
Permanent improvement and equipment fund -----	L. 1949, c.215	5 mills.
Eveleth		
Firemen's relief -----	L. 1953, c.391	\$10,000 to \$15,000.
Hospital -----	L. 1957, c.948	To retire bonds and interest.
Police pension -----	423.27	\$10,000.
Sewage disposal plant -----	L. 1951, c.145	10 mills.
Permanent improvement and equipment fund -----	L. 1949, c.215	5 mills.
Faribault		
Firemen's relief -----	L. 1957, c.36	1 mill to 1½ mill.
Gilbert		
Police Pensions -----	L. 1957, c. 687	Sufficient to pay pensions authorized, one-half of tax levied may be in excess of limitation.
Permanent improvement and equipment fund -----	L. 1949, c.215	5 mills.
Comprehensive bond issue -----	L. 1953, c.545	Sufficient to retire bonds.
Fire equipment bonds -----	L. 1957, c.632	Sufficient to pay indebtedness and interest in excess of limitations.

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities —Continued	Citation	Authorizations and Limitations
Henderson All purposes -----	L. 1953, c.441	Such amounts as are authorized for cities of the fourth class.
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. 1953, c.37	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.
Firemen's relief -----	L. 1955, c.75	1/2 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%.
Owatonna Deficiency -----	L. 1951, c.35	Amount necessary to retire certificates not exceeding \$200,000, plus interest.
Red Wing Firemen's relief -----	L. 1957, c.10	1/2 mill to 1 mill.
Rochester Firemen's relief -----	{ 424.12 L. '55, c.164	{ 1/10 mill to 2 mills.
Police pension -----	{ 423.807 L. '57, c.191	{ 3/10 mill to 1 mill.
Band -----	{ 449.09 L. '57, c.44	{ 3 mills but not over \$25,000.
St. Cloud Firemen's relief -----	{ 424.12 L. '55, c.164	{ 1/10 mill to 2 mills.
Police pension -----	{ 423.807 L. '55, c.105	{ 3/10 mill to 1 mill.
South St. Paul Musical entertainment and advertising -----	L. 1933, c.270	1/8 mill.
Emergency relief -----	L. 1933, c.271	3/8 mill.
Parks -----	L. 1947, c.368	1.5 mill.
Firemen's relief -----	L. 1957, c.127	1/10 mill to 1/2 mill.
Stillwater General purposes -----	L. 1957, c.333	45 mills.

St. Louis Park

Firemen's relief

*{ 424.12
L. '55, c.164 } 1/10 mill to 2 mills.*

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities
—Continued

	Citation	Authorizations and Limitations
Virginia		
Firemen's relief -----	L. 1953, c.399	1/10 mill to 1 mill.
Information bureau -----	L. 1933, c.423	\$5,000.
Police pension -----	L. 1935, c.92	\$10,000.
Recreation building bonds -----	L. 1953, c.486	Sufficient to retire bonds.
Hospital bonds -----	L. 1953, c.491	Sufficient to retire bonds.
Police and fire equipment bonds -	L. 1955, c.852	Sufficient to retire bonds.
Funding bonds -----	L. 1957, c. 438	Sufficient to pay bonds and interest, 65% of levy can be over limitations.
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	} 1/10 mill to 2 mills.
	{ L. '55, c.164	
General purposes -----	275.24	50 mills.
Improvements -----	426.09	Amount deemed necessary to support local improvement fund.
Police pension -----	{ 423.807	} 3/10 mill to 1 mill.
	{ L. 55, c.105	
Flood control -----	465.64	Amount necessary.
Hangar bonds -----	L. 1957, c.163	For payment of bonds and interest.
Swimming pool bonds -----	L. 1957, c.173	For payment of bonds and interest.

COUNTY TAX LEVIES*

General Application	Citation	Authorizations and Limitations	
Agricultural societies -----	38.27	½ mill.	
Bonds and interest— General obligation -----	{ 475.61 L. '57, c.187	} At least 5% more than maturities, to be levied before bonds are issued.	
	475.64		Amount necessary for payment, to be spread by auditor.
	475.74		Amount necessary to make good any deficiency in any prior levies.
Funding or refunding bonds issued under Sec. 475.52 -----	{ 475.61 L. '57, c.187	} At least 5% more than maturities, to be levied before bonds are issued.	
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, to be levied before bonds are issued.
State loans -----	475.73	50% in excess of amount certified by State Auditor.	
Bridges -----	{ 164.16, 164.20, 164.24 L. '57, c.353	} Amount necessary.	
Building fund -----	373.25		2 mills.
Cattle test -----	35.19	If no funds are available tax shall be levied for amount necessary.	
Centennial of Statehood -----	L. 1957, c.887	1 mill year 1958 in excess of limitation except in Hennepin County.	
Civil defense -----	L. 1955, c.737	(1) 20c per capita or \$1,000, whichever is higher, to finance county's share of defense activities in areas over which the county organization has jurisdiction. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) Limitations not applicable in case emergency exists.	
Cooperative extension -----	{ 22.46 L. '57, c.208	} Not less than \$1500, nor more than \$25,000; \$55,000, in counties having 150 or more townships.	

*See note on page 42.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Employee's insurance benefits ----- {	471.61 L. '57, c.321	} Amount necessary to pay premiums } may be levied in excess of limita- } tions. 50% of cost of benefits on } dependents may be in excess of lim- } itations.
Error by auditor in previous tax levy, to correct -----	275.075	All or any part of amount omitted.
Exchange land fund -----	L. 1951, c.289	½ mill but not over \$25,000.
Fire protection in unorganized town- ships -----	L. 1955, c.501	Amount necessary.
Health department, multi-county ----- {	145.51 L. '57, c.470	} 2 mills except in cities of first and } second class not within the juris- } diction of the health department.
Historical society ----- {	138.052 L. '57, c.394	} Amount deemed advisable.
Hospital site and buildings -----	251.06	1 mill.
Hospital ----- {	275.09 L. '57, c.436	} \$65,000 in any year in counties of } 10,000 to 20,000 population.
Hospital Districts Operation, maintenance, bonds and interest ----- {	376.13, 376.14 L. 1955, c.400 L. 1957, c.3	} Amount necessary. Apparently is ap- } plicable to Rice and Washington } Counties.
Operation, maintenance, bonds and interest ----- {	397.09, 397.10 L. 1957, c.640	} Amount necessary.
Bonds and interest ----- {	376.111 L. 1957, c.315	} Amount necessary. Apparently is ap- } plicable to Mille Lacs, Roseau, Wi- } nona and Yellow Medicine Counties.
Insect pests, control of -----	18.14	2 mills but not more than 50 cents per capita.
Jail -----	641.23	Probably included in limitation for revenue fund.
Judgments -----	373.12	Amount of judgment.
Library, county -----	375.33	2 mills on all taxable property outside of any city or village wherein a free library is located or which is al- ready taxed.
Money and credits tax, to replace ---	285.143	Amount received in 1943 from money and credits tax levied in 1942.
Monuments, reestablishment and re- location -----	381.12	1 mill but not over \$25,000.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Mosquito abatement -----	18.41	1 mill (in unorganized townships only).
Nursing home -----	375.56	Amount necessary to defray costs of operation and maintenance.
O. A. S. I. contributions and State Agency expenses ----- (for employees not covered by state retirement systems)	{ 269.35 L. '57, c.919 }	} Amount necessary.
O. A. S. I. contributions and State Agency expenses ----- (for employees covered by state retirement systems)	Ex. L. 1957, c.18	Amount necessary.
Promotion of general safety and preservation of human life -----	471.63	\$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 -----	{ 353.28 L. '57, c.935 }	} Amount certified by retirement board to county auditors. Levy may be in excess of limitations.
Public Examiner's post-audit expense.	215.26	Anticipated audit expense.
Revenue -----	{ 275.09 L. '57, c.436 }	} If population is less than 100,000, 10 mills, or the following amounts according to population, whichever is greater: Less than 10,000 ----- \$110,000 10,000 to 20,000 ----- \$120,000 20,000 to 30,000 ----- \$130,000 30,000 to 40,000 ----- \$140,000 40,000 to 100,000 ----- \$160,000
Road and Bridge -----	{ 162.01 L. '57, c.458 }	} If population is less than 100,000, 20 mills, except counties having net indebtedness in excess of 3%, 15 mills. If 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. Also excepted are counties having less than 100,000 population which have 51% of the taxable valuation of the county located within a city or village—15 mills.
Road and bridge, unorganized territory -----	162.04	21 mills but if the county has received aid as a distressed county during the preceding year the maximum rate is 10 mills.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Sanatorium		
Building and maintenance -----	376.20	5 mills.
Construction, improvement, equip- ment -----	376.19	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.
School survey, county -----	{ 122.241 (27) L. '57, c.947 }	} Amount of necessary expenses of su- perintendent and committee in con- nection with the conduct of the sur- vey.
School tax fund, county -----	128.088	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. Separate levy authorized for deficiency in prior year levy for tuition.
School transportation tax fund, county	128.088	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	Amount necessary to defray cost of salaries and expense. Not applicable in counties ^{under} 150,000 population.
		<i>Also amount necessary to make up any deficiency in the fund →</i>
Weed eradication -----	20.11	When city, village, or town neglects or refuses to pay charges, county shall pay and levy the amount against the property in the city, village, or town. When collected it shall be withheld from apportion- ment.
Welfare—		
Old age assistance, aid to dependent children, aid to totally and perman- ently disabled persons, etc., and administration expenses -----	{ 256.34, 262.16, } & 393.08 }	} Amount necessary for these purposes.
Blind, aid to -----	{ 256.67 } L. '55, c.711 }	} Amount necessary.
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.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Welfare—Continued		
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 Only to Particular Counties		
Aitkin		
Revenue -----	L. 1957, c.436	10 mills or \$120,000, whichever is greater.
Hospital -----	L. 1957, c.436	\$65,000.
Anoka		
Revenue -----	L. 1955, c.7	20 mills.
Beltrami		
Revenue -----	L. 1957, c.478	Not to exceed \$35,000 in excess of all existing limitations.
Carlton		
Road and bridge -----	162.01	} 20 mills.
Road and bridge, unorganized ter- ritory -----	162.04	
	L. '57, c.458	} 31 mills.
	L. '55, c.217	
Carver		
Road and bridge -----	L. 1951, c.501	20 mills.
Cass		
Health Nurse -----	L. 1957, c.213	2 mills.
Road and bridge (Federal proj- ect) -----	L. 1957, c.216	5 mills.
Chippewa		
Building -----	L. 1940, c.202	2 mills.
Road and bridge -----	162.01	} 20 mills.
	L. '57, c.458	
Clay		
Building -----	L. 1945, c.3	\$25,000.
Cottonwood		
Road and bridge -----	L. 1957, c.99	25 mills.
Crow Wing		
Revenue -----	L. 1957, c.549	\$228,000.
Douglas		
Road and bridge -----	L. 1955, c.149	20 mills.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Fillmore		
Building fund certificates -----	L. 1947, c.450	2 mills.
Freeborn		
Federal aid road and bridge -----	L. 1955, c.176	5 mills (1955 through 1958).
Hennepin		
Building -----	L. 1945, c.263	¼ mill.
Centennial of Statehood -----	L. 1957, c.887	1/10 mill per year in excess of limitation.
Revenue -----	{ 275.09	} 5 mills.
Road and bridge -----	{ L. '57, c.436	
	{ 162.01	} 10 mills.
	{ L. '57, c.458	
Sanatorium -----	L. 1951, c.469	5½ mills.
Building commission -----	L. 1903, c.247	Amount necessary.
Library -----	L. 1957, c.788	2½ mills on taxable property not taxed for library.
Itasca		
Bridge certificates -----	L. 1947, c.383	To be paid from levy for road and bridge.
Cash basis bonds -----	L. 1951, c.188	Amount necessary.
Fairground acquisition and improvement bonds -----	L. 1949, c.417	To be paid from levy for agricultural society purposes—38.27.
Hospital -----	L. 1947, c.340	1 mill.
Revenue -----	L. 1957, c.419	10 mills or \$255,000 whichever is less.
Schools -----	L. 1919, c. 271	10 mills.
Jail certificates -----	L. 1951, c. 256	To be paid from levy for building fund.
Federal aid road and bridge -----	L. 1955, c.176	5 mills (1955 through 1958).
Road and bridge -----	{ 162.01	} 15 mills.
	{ L. '57, c.458	
Kandiyohi		
Building -----	L. 1947, c.358	2 mills.
Road and bridge -----	L. 1957, c.485	30 mills in 1958 and 1959.
Kittson		
Road and bridge -----	L. 1957, c.71	30 mills.
Koochiching		
Revenue -----	L. 1957, c.161	\$180,000.
Equalize educational opportunities -----	L. 1951, c.659	10 mills.
Road and bridge -----	{ 162.01	} 20 mills.
	{ L. '57, c.458	
Lake		
Unorganized territory -----	L. 1937, c.395	Same taxes as organized towns.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
McLeod		
Building -----	L. 1949, c.16	3 mills.
Mahnomen		
Agricultural society -----	38.27	2 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.
Meeker		
Building -----	L. 1947, c.381	2 mills.
Road and bridge -----	L. 1955, c.37	20 mills.
Morrison		
Building -----	L. 1947, c.256	10 mills.
Revenue -----	L. 1953, c.556	\$150,000.
Olmsted		
Building -----	L. 1947, c.277	2 mills.
Otter Tail		
Road and bridge -----	L. 1951, c.260	20 mills.
Fairgrounds improvement bonds -	L. 1955, c.159	½ mill.
Pennington		
Building -----	L. 1947, c.10	\$10,000.
Pine		
Hospital bonds -----	L. 1955, c.180	Amount necessary.
Road and bridge -----	L. 1955, c.204	20 mills.
Pope		
Advertising and developing agri- cultural resources -----	L. 1943, c.510	½ mill.
Agricultural society -----	L. 1953, c.187	1 mill.
Ramsey		
Hospital bonds (County-City)---	L. 1957, c.938	Sufficient to pay principal and inter- est.
Revenue -----	L. 1957, c.696	9 mills.
Road and bridge -----	{ 162.01 L. '57, c.458 }	} 10 mills.
Emergency bonds -----	L. 1953, c.620	Sufficient to pay principal and inter- est.
Detention facilities -----	{ L. 1955, c.353 and L. 1957, c.664 }	} Amount necessary.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Library bonds	L. 1957, c.376	½ mill.
Government Study Commission...	L. 1957, c.642	\$10,000 for 1957 and \$20,000 for 1958.
Red Lake		
Bridge construction	L. 1949, c.252	5 mills.
Roseau		
Agricultural society	L. 1953, c.26	2 mills.
Hospital districts:		
Operation and debt retirement	L. 1957, c.539	Amount necessary.
St. Louis		
All county purposes	L. 1945, c.117	24 mills.
Cooperative extension	22.46	} \$55,000 if county revenue fund is ex- } hausted.
	L. '57, c.208	
Emergency fund	L. 1941, c.118	Sufficient to restore fund to \$20,000.
Indebtedness, operation of schools, and construction of new school buildings of unorgan- ized school territory	L. 1957, c.469	2 mills (1951 through 1968).
Contagious disease control	L. 1951, c.430	\$40,000.
Road and bridge	162.01	} 12 mills.
	L. '57, c.458	
Revenue	L. 1957, c.702	8 mills if valuation is more than \$200,- 000,000; 8½ mills if valuation is less than \$200,000,000.
St. Louis—Continued		
Sanatorium maintenance	L. 1949, c.729	4½ mills.
Schools	L. 1945, c. 368	8/10 mill.
Schools	L. 1957, c.316	Levy in 1957 up to \$60,000 for deficit in levy under 128.088.
School construction, aid for ---	L. 1955, c.823	1 mill.
Welfare	L. 1957, c.692	14.5 to 18.5 mills.
Work farm maintenance	L. 1953, c.286	4/10 mill.
Work farm building reserve ----	L. 1957, c.433	\$20,000 in each of years 1957 and 1958.
Building commission	394.05	Amount necessary (to be included with levy for revenue fund).
Port authority	458.14	} \$50,000.
	L. '57, c.648	
Scott		
General Revenue	L. 1957, c.121	18 mills.
Sibley		
Road and bridge	L. 1957, c.138	25 mills in 1957 and 1958.
Hospital Bonds	L. 1957, c.6	2 mills not to exceed \$250,000 in ten years.
Steele		
Fairground improvement war- rants	L. 1955, c.739	1 mill (1957 through 1966).
<i>Hospital bonds (appropriation —20— to city hospital) L. 1957, c.6 2 mills</i>		

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties Continued	Citation	Authorizations and Limitations
Stearns		
Revenue -----	L. 1957, c.483	14 mills.
Stevens		
Building -----	L. 1943, c.11	\$10,000.
Swift		
Building -----	L. 1949, c.202	2 mills.
Todd		
Snow removal -----	L. 1949, c.307	4 mills.
Road and bridge -----	L. 1955, c.212	30 mills.
Building bonds -----	L. 1957, c.134	An amount which together with the 2 mills provided in 373.25 will be sufficient to pay principal and in- terest.
Wabasha		
Revenue -----	L. 1947, c.64	15 mills.
Waseca		
Revenue -----	L. 1947, c.269	10 mills.
Washington		
Building -----	L. 1949, c.668	3 mills.
Hospital -----	L. 1953, c.154	1 mill.
Watsonwan		
Revenue -----	L. 1955, c.106	14 mills.
Winona		
Fairground acquisition and im- provement bonds -----	L. 1951, c.415	To be paid from levy for agricultural society purposes—38.27.
Road and bridge -----	L. 1953, c.322	20 mills.
Wright		
Building -----	L. 1947, c.358	2 mills.

HOUSING AND REDEVELOPMENT AUTHORITIES

TAX LEVY*

General Application	Citation	Authorizations and Limitations
Redevelopment purposes ----- {	462.545 L. '57, c.810 } 1	mill upon approval of the municipal governing body, for the first two years after the establishment of the authority; except city of Duluth ½ mill.

METROPOLITAN AIRPORTS COMMISSION

TAX LEVY*

General Application	Citation	Authorizations and Limitations
<i>Special</i> General purposes -----	360.129	Amount necessary for policing and fire protection, and for construction and maintenance of streets and parking areas.
<i>Bonnie and interest</i>	<i>360.117</i>	<i>Amount necessary.</i>

PARK DISTRICT TAX LEVIES*

General Application(1) --	Citation	Authorizations and Limitations
Tax anticipation notes ----- {	398.16 L. '55, c.806 } 1	If collections of levies made by participating governments are not sufficient to pay notes and interest, the park district board shall make a deficiency levy.
Acquisition and betterment bonds --- {	398.17 L. '55, c.806 } 1	Amount necessary.

*See note, page 42.



PORT AUTHORITY LEVY*

General Application	Citation	Authorizations and Limitations
Bonds and interest -----	{ 458.193 Subd. 5 } { L. '57, c.812 }	} 5% in excess of amount necessary to } pay principal and interest.

REGIONAL PLANNING AND DEVELOPMENT COMMISSION TAX LEVY*

General Application	Citation	Authorizations and Limitations
General purposes ----- (1) Hennepin County (except Minneapolis) and counties contiguous thereto, except Ramsey County.	{ 473.08 } { L. '57, c.468 }	} 1/10 mill.

SANITARY DISPOSAL AUTHORITY TAX LEVIES*

General Application	Citation	Authorizations and Limitations
General purposes -----	L. 1957, c.450	1 mill.
Bonds -----	L. 1957, c.450	Amount necessary.

*See note, page 42.

SCHOOL DISTRICT LEVIES*

General Purposes

	Citation	Authorizations and Limitations
Associated Districts		
Bonds for existing facilities -----	{ 122.80 L. '55, c.862 }	} Amount necessary. } Same as independent districts. For } the conduct of schools, the payment } of indebtedness and all proper ex- } penses.
Maintenance ----- <i>All purposes</i>	{ 122.75 L. '55, c.862 }	
Common Districts		
Maintenance ----- <i>All purposes</i>	{ 122.321 ⁰²⁴ Subd. 2 } L. '57, c.947 }	} Amount necessary.
Independent Districts		
Maintenance ----- <i>All purposes</i>	{ 122.441 ⁰³⁹ Subd. 4 } L. '57, c.947 }	} Amount necessary.
Special Districts**		
For Various Purposes -----	{ 122.511 ^{c+8} L. '57, c.947 }	} Same as independent districts unless } there are other provisions in spe- } cial laws and charters.
Unorganized Territory		
All purposes -----	{ 122.611 ^{c49} Subd.10 } and Subd. 16 } L. '57, c.947 }	} Amount necessary.

General Purposes

School Districts—Generally

All levies for general and special purposes except as provided in 275.075 and 275.48, "excess indebtedness" as provided in 275.13, and certain so-called "cash basis" laws ----- { 275.12, Subd. 1 }
L. '57, c.796 }

Taxes levied shall not exceed the greater of: \$315.00 per resident pupil unit plus amount of levies for bonds and interest, or the following amounts per capita of the population of the District; population over 5,000 and operating schools in four or more villages or cities, the greater of \$540,000 or \$105, per capita; Population over 5,000 not in the foregoing class, \$92 per capita but not less than \$142,000 plus \$73 per capita; population 2,750 to 5,000, the greater of \$330,000 or \$108 per capita; population under 2,750 \$11,000 plus \$81 per capita.

\$110,000

Per capita tax limitation adjustment for cost of living changes ----- { 275.12, Subd. 2 }
L. '57, c.796 } Total maximum amounts levied under Subd. 1 shall be increased by 1 per cent for each point increase in index above 119, if less than 35% of "total current expenditures" is budgeted for non-instructional costs.

*See note, page 42.

** The following are considered to be special school districts:

Duluth	Rochester	S. St. Paul
Minneapolis	St. Paul	Winona

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally —Continued	Citation	Authorizations and Limitations
Loss in population as a result of 1950 census -----	275.14	School districts which have lost population according to the 1950 census are authorized to spread the resulting per capita tax loss over a seven-year period by decreasing the population each year by one-seventh of the amount of the loss. Applicable only if a special census is not taken.
	{ 275.12, Subd. 5 } { L. '57, c.796 }	Districts having less than 6,000 population may compute levy upon (a) the 1950 census or a subsequent special census, or (b) the population base applicable to the 1952 levy.
Bonds and interest— General Obligations -----	{ 475.61 } { L. '57, c.187 }	At least 5% more than maturities to be levied before bonds are issued.
	475.64	Amount necessary for payment to be spread by county auditor.
	{ 475.74 } { L. '57, c.743 }	Amount necessary to make good any deficiency in any prior levies.
Betterments -----	125.36	\$85,000 in districts under 6,500 population; \$125,000 in districts over 6,500 population; to retire bonds issued by districts on the iron range.
Betterments -----	L. 1955, c.578	\$75,000 in districts under 6,500, population; \$100,000 in districts over 6,500 population; to retire bonds issued by districts on the iron range.
Betterments -----	L. 1957, c.51	\$125,000 in districts over 20,000 population; to retire bonds issued by districts on iron range.
Building bonds (certain districts) --	L. 1957, c.733	Sufficient to pay bonds and interest.
Certificates of indebtedness issued in 1957 by districts subject to 471.71 - 471.83 -----	{ 275.12, Subd. 4 } { L. '57, c.796 }	Sufficient to pay principal and interest in four installments beginning in 1958.
Funding or refunding bonds issued under Sec. 475.52 -----	{ 475.61 } { L. '57, c.187 }	At least 5% more than maturities to be levied before bonds are issued.
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.
Funding (certain districts) -----	L. 1957, c.731	Amount necessary to pay bond or certificates in excess of limitation where unfunded debt occurred before January 1, 1957. Must be within limitations if unfunded debt occurred during year 1957.

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally —Continued	Citation	Authorizations and Limitations
Interstate agreements for joint fa- cilities -----	125.46 L. '57, c.370	} Sufficient to pay interest and princi- pal.
Refunding bonds of dissovled dis- tricts -----	¹⁰⁴⁹ 122.611 Subd.17 L. '57, c.947	} First year levy to be 50% in excess of amount necessary for principal and interest and not to exceed 50% thereafter.
State loans -----	475.73	50% in excess of amount certified by State Auditor.
Buildings and sites— Common districts -----	127.04	Valuation \$60,000 or more, 10 mills; \$20,000 to \$60,000, \$600; less than \$20,000, 30 mills.
Other districts -----	127.04	8 mills.
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 re- duced by reduction of valuation af- ter tax was spread.
Employee's insurance benefits -----	471.61 L. '57, c.321	} Amount necessary to pay premiums may be levied in excess of limita- tions. 50% of cost of benefits on dependents may be in excess of lim- itation.
Error by auditor in previous levy, to correct -----	275.075	All or any part of amount omitted.
Excess indebtedness, for -----	275.13	Sufficient to pay "excess indebted- ness."
Judgments -----	126.04	Sufficient to pay judgment.
Library (certain districts) -----	134.03	3 mills.
Maintenance— In common and independent dis- tricts maintaining graded ele- mentary or high school and in unorganized territory -----	127.05, Subd. 1, 4, and 5 L. '57, c.596	} The rate of taxation of agricultural lands for school maintenance shall not exceed by more than ten per cent the average rate for school maintenance on similar lands in common school districts of the same county; provided such county has 20 or more common school dis- tricts; nor shall such rate exceed one-half the rate for school main- tenance on nonagricultural lands in the same school district or unorgan-

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally
Continued

Citation

Authorizations and Limitations

ized territory in counties having less than 20 common school districts, (subd. 1). If the total funds received from state aid plus the proceeds from the maximum levy on agricultural land and a 40 mill levy on all other property subject to taxation are not sufficient to maintain the school, the school board may make an additional levy which shall be uniform on all property. This additional levy shall be within existing limitations, if any, upon the total levy of said district. (subd. 4).***

Subd. 1 does not apply to district not maintaining a graded elementary school and which district received gross earnings state aid.

In joint districts -----	}	127.056 L. '57, c.566	}	The county auditor, of the county in which the joint district clerk's office is located, shall apportion the levies to the respective counties on the basis of the relative proportionate valuation of taxable property located in each county of the joint district.
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In a consolidated district containing a village entirely within the district limits ----- 127.05, Subd. 3

If a village is entirely within the territorial limits of a consolidated school district and the total assessed valuation of the property within the village does not exceed ten per cent of the total assessed valuation of the property within the district, the rate of taxation of agricultural lands in the district for school maintenance shall not exceed the average rate for school maintenance on agricultural lands in common school districts of the county in which the consolidated school district is located by more than 100 per cent rather than in accordance with the provisions of subd. 1.

*** See opinion of Attorney General on page 43.

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally Continued	Citation	Authorizations and Limitations
In any consolidated district or a district formed under Sections 122.40 through 122.56, maintaining a graded elementary or secondary school -----	{ 127.05, Subd. } { 1 & 4 }	The rate of taxation of agricultural land and personal property having taxable situs on farms shall not exceed one-half the rate for school maintenance on other taxable property in the same school district. (subd.1). When the total funds anticipated to be received from state aid plus the revenue anticipated to be received from a tax levy as provided in subd. 1 for agricultural land and personal property having taxable situs on farms, plus revenue anticipated to be received from at least a 50 mill levy on all other property will not produce sufficient revenue to maintain the school, an additional levy for school maintenance shall be made which shall be uniform on all taxable property subject to limitations imposed by law. (subd. 4).
O. A. S. I. contributions and State Agency expenses ----- (for employees not covered by state retirement systems)	{ 269.35 } { L. '57, c.919 }	Amount necessary.
O. A. S. I. contributions and State Agency expenses ----- (for employees covered by state retirement systems)	Ex. L. 1957, c.18	Amount necessary.
Public employees pensions -----	{ 353.28 } { L. '57, c.935 }	Amount certified by retirement board to county auditor. Levy may be in excess of limitation.
Public Examiner's post-audit expense -----	215.26	Amount of claim or estimated cost. When audit is mandatory levy may be made in advance.
Teachers retirement associations --	{ 135.24 } { L. '57, c.655 }	In first class cities, amount necessary.
<i>Voting machines</i> Applicable Only to Particular Districts Aurora	{ 209.11 }	<i>Amount necessary</i>
Cash basis bonds -----	{ 275.121 } { L. '55, c.416 }	Levy in excess of limitations to retire bonds.
Operation and maintenance -----	L. 1957, c.627	\$250,000 in 1955 and \$200,000 in 1956 and 1957 and \$250,000 in 1958 and 1959 to be levied against taconite

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts—Continued	Citation	Authorizations and Limitations
		plant. Levy over per capita limitations if taxes levied under 275.12 are based on population used in 1954.
Building bonds -----	L. 1957, c.628	Levy in excess of limitations to pay bonds and interest. Tol.
Building bonds -----	L. 1955, c.540	Levy in excess of limitations to pay bonds and interest. Tol.
Building bonds -----	L. 1957, c.858	Levy in excess of limitations to pay bonds and interest. Tol.
Refunding bonds -----	L. 1957, c.776	Levy in excess of limitations to pay bonds and interest. Tol.
 Babbitt		
Building bonds -----	L. 1957, c.567	Levy in excess of limitations to pay bonds and interest. Tol.
Building bonds -----	L. 1957, c.910	Levy in excess of limitations to pay principal and interest. Tol.
 Biwabik		
Building bonds -----	L. 1953, c.450	Levy in excess of limitations to retire \$25,000 of bonds authorized by this act.
Building bonds -----	{ L. '55, c.643 & L. '57, c.53 & L. '57, c.451 }	Levy in excess of limitations to pay bonds and interest.
 Buhl		
School building repair bonds ----	L. 1955, c.851	Levy in excess of limitations to pay bonds and interest.
School building repair bonds ----	L. 1957, c.444	Levy in excess of limitations to pay bonds and interest.
 Chisholm		
Cash basis bonds -----	L. 1953, c.261	Sufficient to pay principal and interest.
Building bonds -----	L. 1957, c.459	Levy in excess of limitations to pay bonds and interest.
 Coleraine		
Building bonds -----	L. 1957, c.112	Levy in excess of limitation to retire \$1,000,000 of bonds and interest authorized by this act.
Building bonds -----	L. 1953, c.191	Levy in excess of limitations to retire \$1,200,000 of bonds authorized by this act.
Building bonds -----	L. 1955, c.143	Levy in excess of limitations to retire \$1,260,000 of bonds authorized by this act.
School house construction -----	L. 1951, c.564	Sufficient to pay principal not to exceed \$500,000 and interest.

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts—Continued	Citation	Authorizations and Limitations
Duluth		
School purposes -----	L. 1955, c.274 L. 1957, c.264	Board may establish maximum levy within limitation of 275.12, and subject to referendum. If rejected, L. 1957, c.264 governs.
Teachers Pensions -----	L. 1957, c.651	Sufficient to pay retired teachers difference between amount of pension benefit and \$1,200.
Teachers Retirement -----	{ 269.27 L. '57, c.650 }	} Sufficient to meet employers share of social security tax.
Ely		
Building bonds -----	L. 1957, c.460	Levy in excess of limitations to pay bonds and interest.
Fridley (Dist. #23)		
Building bonds -----	L. 1957, c.588	Sufficient to pay bonds and interest.
Gilbert		
Building bonds -----	L. 1953, c.161	Levy up to \$70,000 in excess of limitations to retire bonds.
Hennepin County (District #27)		
Building bonds -----	L. 1953, c.564	Sufficient to pay principal and interest.
Hibbing		
Building bonds -----	L. 1953, c.566	Levy in excess of limitations to retire \$2,000,000 of bonds authorized by this act.
Building bonds -----	L. 1955, c.510	Levy in excess of limitations to pay bonds and interest.
Building bonds -----	L. 1957, c.574	Levy in excess of limitations to pay bonds and interest.
Lake County District		
Building bonds -----	{ L. '55, c.514 L. '57, c.66 L. '57, c.189 }	} Levy in excess of limitations to pay bonds and interest.
Minneapolis		
General purposes -----	L. 1951, c.691	9 mills.
General purposes -----	L. 1955, c.736	Additional 9 mills (6 mills of the additional 9 mills authorized by Chapter 736 must be approved by voters). Provisions of Sec. 273.13, subd. 7a are not applicable.
Mountain Iron		
Building bonds -----	L. 1953, c.557	Levy in excess of limitations to retire \$485,000 of bonds authorized by this act.

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts—Continued	Citation	Authorizations and Limitations
Nashwauk Building bonds -----	L. 1953, c.544	Levy \$55,000 plus interest, in excess of limitations, in payment of bond issue.
Ramsey County (Independent Dis- tricts) General and special purposes ----	L. 1957, c.524	Limitations of 275.12 not applicable.
Rochester General and special purposes ----	L. 1957, c.283	Limitations of 275.12 not applicable.
Tower-Soudan Building bonds -----	L. 1955, c.422	Levy in excess of limitations to retire bonds and interest.
Virginia Building bonds -----	L. 1953, c.449	Levy in excess of limitations to retire \$238,000 of bonds authorized by this act.
Building bonds -----	L. 1955, c.539	Levy in excess of limitations to pay bonds and interest.
Building bonds -----	L. 1957, c.241	Levy in excess of limitations to retire \$785,000 of bonds authorized by this act.
Winona 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	All or any part of amount omitted.
General Purposes		
Additional (after disposing of the annual report) -----	275.09	5 mills.
Towns having over 7,000 population--	275.09	10 mills.
Regular		
Valuation \$100,000 or more -----	275.09	5 mills.
\$35,000 to \$100,000 -----	275.09	\$350.00
Less than \$35,000 -----	275.09	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. '57, c.44 }	} 3 mills but not over \$1,500.
Bonds and interest—		
General obligations -----	{ 475.61 L. '57, c.187 }	} At least 5% more than maturities, to be levied before bonds are issued.
	475.64	Amount necessary for payment, to be spread by auditor.
	475.74	Amount necessary to make good any deficiency in any prior levies.

* See note, page 42.

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Funding or refunding bonds issued under Sec. 475.52 -----	475.61 L. '57, c.187	} At least 5% more than maturities, to be levied before bonds are issued.
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.
Special assessment improvement bonds (certain urban towns only)	429.091	Sufficient to take care of deficiencies.
State loans -----	475.73	50% in excess of amount certified by State Auditor.
Bridge repairs -----	164.28	Sufficient to pay ½ cost of bridge repairs made by county.
Buildings -----	365.14	Amount authorized at town meeting.
Cemetery (certain towns only) -----	471.24 L. '57, c.75	} \$1,000 where town and contiguous village each have valuation in excess of \$500,000; \$2,000 where town has valuation in excess of \$300,000.
Cemetery -----	365.10	Amount authorized by voters to purchase grounds for cemetery.
Centennial of Statehood -----	L. 1957, c.887	1 mill, year 1958 except towns in Hennepin County where levy may not exceed 1/10 mill per year; levy may be in excess of limitation.
Civil defense -----	L. 1955, c.737	(1) 20c per capita or \$1,000, whichever is higher, to finance town's share of defense activities. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) Limitations not applicable in case emergency exists.
Commemorative purposes -----	365.106	\$250.
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.
Employee's medical and hospital benefits -----	471.61 L. '57, c.321	} Amount necessary to pay premium may be in excess of limitations. 50% of cost of benefits on dependents may be in excess of limitations.
Fire apparatus and fire protection ---	365.15 to 365.19 L. '55, c.107	} Not to exceed \$6,000. (Limitation not applicable in Hennepin and Ramsey Counties).

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Fire and police protection -----	365.23	Amount authorized by voters.
Fire protection district -----	368.85	5 mills.
Fire relief association (certain towns only) -----	366.27	1 mill.
Forest fire prevention -----	88.04	10 mills but not over \$3,000.
Insect pests, control of -----	18.14	2 mills but not more than 50 cents per capita.
Judgments		
General -----	365.42	Amount of judgment.
Firemen -----	471.86	} Sufficient to pay judgment.
	L. '57, c.199	
Library (in neighboring municipality)	134.12	2 mills.
Lighting streets and parks (towns in Hennepin and Ramsey counties) --	368.64	1 mill.
Mosquito abatement -----	18.38	1 mill.
Municipal forests -----	459.06	5 mills.
O. A. S. I. contributions and State Agency expenses -----	269.35	} Amount necessary.
(for employees not covered by state retirement systems)	L. '57, c.919	
O. A. S. I. contributions and State Agency expenses -----	Ex. L. 1957, c.18	Amount necessary.
(for employees covered by state retirement systems)		
Park -----	365.10	Amount authorized by voters.
Park (towns in Hennepin and Ramsey counties) -----	368.64	\$500.
Park districts	398.16	} \$.18 to \$.35 per capita in Hennepin County (except Minneapolis) and counties contiguous thereto, except Ramsey County.
Operation and maintenance -----	L. '57, c.160	
2. Planning commission -----	394.14	\$1,000.
Police (certain towns only) -----	366.022	Amount authorized by voters.
Poor (in counties operating under town system of poor relief) -----	263.05	Amount necessary.

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Promotion of general safety and preservation of human life -----	471.63	\$500 annually. Does not apply in Hennepin and Ramsey counties.
Public Examiner post-audit expense -	215.26	Amount of claim or estimated cost.
Public employees pensions -----	353.28 L. '57, c.935	} Amount certified by retirement board to county auditor. Levy may be in excess of limitations.
	}	
Recreation -----	L. 1957, c.623	2 mills but not over \$10,000 in towns having over 25% iron ore valuation.
Road and bridge -----	163.05	25 mills regular levy, and in case of emergency 5 mills may be levied by town board.
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.
Roads (certain towns only) -----	166.09 L. '57, c.593 166.12	} To defray cost of improvements. Sufficient to pay interest and principal of bonds or certificates.
	}	
Special assessment improvements (certain urban towns only) -----	429.051 L. '57, c.40	} Town's share of cost of improvements.
	}	
Telephone -----	237.35	10 mills.

Applicable Only to Particular Towns

Fairmont, Martin County		
Sewer system -----	L. 1953, c.548	Cost of system.
Stuntz		
All levies -----	275.32	17 mills, except debt levies may be in excess of limitations when the law so provides.
Cash basis bonds -----	L. 1941, c.447	22% of principal and interest.
Water and sewer bonds -----	368.52 L. '55, c.500	} Sufficient for interest and sinking fund.
	}	
Road and bridge certificates ----	L. 1953, c.203	\$3,000, within existing limitations.
Road and bridge certificates ----	L. 1955, c.242	\$114,100, within existing limitations.
White		
Community building bonds -----	L. 1955, c.580	\$37,500 of which \$12,500 may be levied in excess of limitations.

VILLAGE TAX LEVIES*

General Provisions	Citation	Authorizations and Limitations
<p>All levies for general and special purposes except adjustments for previous year as provided in 275.48 and 275.075, "excess indebtedness" as provided in 275.13, certain so-called "cash basis" laws, and per capita tax limitation adjustments for cost of living changes -----</p>	<p>275.11 L. '57, c.710</p>	<p>\$54.00 per capita. Note: Villages where more than 50% of assessed valuation consists of iron ore, may increase maximum levy by 3½% for each of the first 6 points that the consumers' price index goes above 102 and by one per cent for each additional point increase above 6. Villages where more than 25% of valuation consists of iron ore may increase maximum levy \$10.80 per capita for the first 6 points that consumers' price index goes above 102 and \$.54 for each additional point above 6.</p>
<p>Cut in valuation after the mill rate has been determined by the auditor, to make up for -----</p>	<p>275.48</p>	<p>Amount by which tax has been reduced (under maximum) by reduction of valuation.</p>
<p>Error by auditor in previous levy, to correct -----</p>	<p>275.075</p>	<p>All or any part of amount omitted.</p>
General Purposes		
<p>General village purposes -----</p>	<p>412.251</p>	<p>30 mills in villages having assessed valuation of more than \$500,000. 35 mills in villages having assessed valuation of less than \$500,000.</p>
<p>Money and credits tax, to replace ---</p>	<p>285.143</p>	<p>Amount received in 1943 from money and credits tax levied in 1942.</p>
Special Purposes		
<p>Advertising -----</p>	<p>465.56</p>	<p>½ mill but not over \$1,000.</p>
<p>Airports -----</p>	<p>360.037</p>	<p>Amount approved by voters.</p>
<p>Armory building commission (State)</p>	<p>193.145</p>	<p>5/10 mill.</p>
<p>Armory commission (Village) -----</p>	<p>193.20</p>	<p>Amount necessary.</p>
<p>Band -----</p>	<p>449.09 L. '57, c.44</p>	<p>3 mills but not over \$10,000.</p>

*See note, page 42.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
State loans -----	475.73	50% in excess of amount certified by State Auditor.
Cemetery (certain villages only) ----	471.24 L. '57, c.75	} Not to exceed \$1,000.
Cemetery (certain villages only) ----	L. 1947, c.387	3 mills but not over \$1,500.
Centennial of Statehood -----	L. 1957, c.887	1 mill, year 1958 except in villages in Hennepin County 1/10 mill per year. Levy may be in excess of limitation but excess can not be greater than \$1,500.
Civil defense -----	L. 1955, c.737	(1) 20c per capita or \$1,000, whichever is higher, to finance village's share of defense activities. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) Limitations not applicable in case emergency exists.
Employee's insurance benefits -----	471.61 L. '57, c.321	} Amount necessary to pay premium may be in excess of limitations. 50% of cost of benefits on dependents may be in excess of limitations.
Equipment certificates -----	412.301 L. '57, c.90	} To retire principal and interest.
Firemen's relief -----	424.30	1/10 mill to 2 mills.
Forest fire prevention -----	88.04	10 mills but not over \$3,000.
Insect pests, control of -----	18.14	2 mills but not more than 50 cents per capita.
Judgments—		
General -----	465.14	Sufficient to pay judgments.
Firemen -----	471.86 L. '57, c.199	} Sufficient to pay judgments.
Library -----	134.07 L. '55, c.120	} 5 mills.
Library (in neighboring municipality)	134.12	2 mills.
Memorial building -----	416.02	"Within the limits permitted by law."
Mosquito abatement -----	18.38	1 mill.
Municipal forests -----	459.06	5 mills.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Musical entertainment -----	412.251	1 mill, but not over \$500.
O. A. S. I. contributions and State Agency expenses ----- (for employees not covered by state retirement systems)	{ 269.35 L. '57, c.919 }	} Amount necessary.
O. A. S. I. contributions and State Agency expenses ----- (for employees covered by state retirement systems)	Ex. L. 1957, c.18	Amount necessary.
Park (In Hennepin and Ramsey Counties only) -----	412.531	2 mills.
Park districts Operation and maintenance -----	{ 398.16 L. '57, c.160 }	} \$.18 to \$.35 per capita in Hennepin County (except Minneapolis) and counties contiguous thereto, except Ramsey County.
Parking facilities -----	459.14	½ mill.
Permanent improvement and replacement fund -----	L. 1957, c.614	Villages over 500 and less than 2,500 population, \$12.50 per capita or \$10,000, but not more than 10 mills. Villages under 500 population, \$20.00 per capita or 10 mills. Cities over 2,500 population, the greater of \$10.00 per capita or \$31,500, but not over 10 mills. Applicable to villages having over \$200,000 assessed valuation of which 50% is iron ore.
7 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	\$500 annually. Does not apply in Hennepin and Ramsey Counties.
Public employees pensions -----	{ 353.28 L. '57, c.935 }	} Amount certified by retirement board to County Auditor. Levy may be in excess of limitations.
Public Examiner's post-audit expense	215.26	Amount of claim or estimated cost. When audit is mandatory, levy may be made in advance.
Public works reserve -----	471.57	"Within existing limits."

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Recreation -----	L. 1957, c.623	2 mills but not over \$3 per capita or \$15,000 in villages having over 25% iron ore valuations.
Sewers and sewage disposal plants ---{	444.075 L. '57, c.608	} Within the limitations of Sec. 275.11; provided that 35% of the cost of construction may be in excess of the limitations of Sec. 275.11.
Special assessment improvements ----{	429.051 L. '57, c.40	} Village's share of cost of improvements.
Streets (certain villages only) -----{	166.09 L. '57, c.593 166.12	} To defray cost of street improvements. Sufficient to pay interest and principal on bonds or certificates.
Utilities fund (in villages having a public utilities commission) -----	412.251	5 mills.
<i>Voting Machines</i>	<i>209.11</i>	<i>Amount necessary</i>
Applicable Only to Particular Villages		
Aurora		
Waterworks bonds -----	L. 1955, c.419	Sufficient to pay principal and interest.
Community building bonds -----	L. 1955, c.579	\$37,500 of which \$12,500 may be levied in excess of limitations.
Sewage disposal plant -----	L. 1957, c.457	To pay for construction of facilities and bonds and interest thereon. 35% of cost of project and interest may be in excess of existing limitations.
Buhl		
Water, light, and heat bonds -----	L. 1953, c.404	Within the limitations of Sec. 275.11; provided that 33⅓% of the levy may be in excess of the limitations of Sec. 275.11. Excess levy shall not exceed \$75,000 plus ⅓ of interest.
Police Relief -----	L. 1957, c.630	1 mill of which ½ mill may be in excess of per capita limitation. Proceeds shall not exceed \$5,000 of which not more than \$2,500 shall be in addition to per capita limitation. Levy may be continued until balance in fund reaches \$50,000.
Hibbing		
Airports (joint with city of Chisholm) -----	L. 1957, c.629	\$8,000.
Cemetery -----	L. 1947, c.224	\$15,000.
Corporation, utility services furnished, and library purposes ----	L. 1949, c.447	33 mills.
Firemen's relief -----	L. 1955, c.294	\$15,000 to \$30,000.
Police pension -----	L. 1957, c.793	\$20,000. \$20,000 to \$35,000 when pensions paid during preceding year exceed \$20,000.

VILLAGE TAX LEVIES—Continued

Applicable Only to Particular Villages—Continued	Citation	Authorizations and Limitations
Marble		Levy in excess of limitations to pay
Waterworks bonds -----	L. 1955, c.334	\$60,000 of bonds.
Mountain Iron		May levy for 5 years to retire bonds
Water supply, sewer and sewage disposal plant -----	L. 1953, c.226	not exceeding \$250,000 which may be issued for this purpose.
Nashwauk		
Police pension -----	L. 1955, c.88	\$1,500.
Pelican Rapids		
General purposes -----	L. 1947, c.454	35 mills.
Richfield		
Police pension -----	L. 1957, c.455	1/10 to 2 mills.

***Illustration of the Maximum Amount of Money
That Can Be Raised Under a 35 Mill Limitation**

The amount of money that can be raised through property levies is usually not expressed in dollars in the statutes; generally the limitation is expressed in mills. In computing the dollar figure it must be remembered that homestead property can be given a higher value than is employed to determine the property owners' liability for the tax.

Homestead property should be valued at 33⅓% of the assessed full value, in the case of rural real estate, and 40% in the case of all other real estate (except real estate where iron ore is located), in determining the maximum amount of money that can be raised under a mill-rate limitation, the Attorney General said in an opinion dated July 6, 1951.

For example, a village having real and personal property, with an assessed full value of \$883,608.00, would be entitled to raise, under the statutory thirty-five mill limitation, \$11,834.00 for general purposes, as shown in the following illustration.

	Assessed Full Value		Percentage of Full Value for Taxation Per Cent	Amount	Percentage of Full Value for Levy Per Cent	Amount
Rural real estate:						
Homesteads up to						
\$4,000.00 (class 3b) ✓	\$ 26,980.00	20		\$ 5,396.00	33⅓	\$ 8,993.33
Remainder -----	21,243.00	33⅓		7,081.00	33⅓	7,081.00
Other real estate:						
Homesteads up to						
\$4,000.00 (class 3c) --	365,320.00	25		91,330.00	40	146,128.00
Remainder -----	385,455.00	40		154,182.00	40	154,182.00
Total real property --	\$798,998.00			\$257,989.00		\$316,384.33
Personal property -----	84,610.00	(various)		21,730.00	(various)	21,730.00
Total real and personal property -----	<u>\$883,608.00</u>			<u>\$279,719.00</u>		<u>\$338,114.33</u>

Maximum amount of money that can be raised, by a village, for general purposes, under a 35 mill limitation—\$338,114.33 x 35 mills = \$11,834.00.

OPINION OF THE ATTORNEY GENERAL
INTERPRETING SECTION 127.05

November 6, 1951.

Mr. Einer C. Iversen
Waseca County Attorney
Waseca, Minnesota

Dear Mr. Iversen:

The questions that you have submitted involve construction of Laws 1951, c. 549, amending M. S. 1949, S. 127.05, subs. 1 and 4, which reads as follows:

"Section 1. Minnesota Statutes 1949, Section 127.05, Subdivision 1, is amended to read:

"127.05. Subdivision 1. The rate of taxation of agricultural lands for school maintenance in any school district maintaining a graded elementary or high school and in unorganized territory shall not exceed by more than ten per cent the average rate for school maintenance on similar lands in common school districts of the same county; provided such county has 20 or more common school districts; nor shall such rate exceed one-half the rate for school maintenance on non-agricultural lands in the same school district or unorganized territory in counties having less than 20 common school districts. Provided in any consolidated school district or a district formed under the provisions of Minnesota Statutes 1949, Sections 122.40 through 122.56, or both, maintaining a graded elementary or secondary school, the rate of taxation of agricultural land and personal property having taxable situs on farms shall not exceed one-half the rate for school maintenance on other taxable property in the same school district.

"Sec. 2. Minnesota Statutes 1949, Section 127.05, Subdivision 4, is amended to read:

"127.05. Subd. 4. If the total funds received from state aid plus the proceeds from the maximum levy on agricultural land and a 40 mill levy on all other property subject to taxation are not sufficient to maintain the school, the school board may make an additional levy which shall be uniform on all property. This additional levy shall be within existing limitations, if any, upon the total levy of said district. Provided in any consolidated school district or a district formed under the provisions of Minnesota Statutes 1949, Sections 122.40 through 122.56, or both, maintaining a graded elementary or secondary school, when the total funds anticipated to be received from state aid plus the revenue anticipated to be received from a tax levy as provided in subdivision 1 for agricultural land and personal property having taxable situs on farms, plus revenue anticipated to be received from at least a 50 mill levy on all other property will not produce sufficient revenue to maintain the school, an additional levy for school maintenance shall be made which shall be uniform on all taxable property subject to limitations imposed by law."

You submit the following:

QUESTION 1

"May the school board of a school district maintaining a graded elementary or high school make a tax levy for school maintenance at a rate in excess of 40 mills on other than agricultural lands under the provisions of Minnesota Statutes 1949, Section 127.05, Subd. 1, as amended by Laws of 1951, Chapter 549, Section 1?"

QUESTION 2

"May the school board of a consolidated district or a reorganized district formed under the provisions of Minnesota Statutes 1949, Sections 122.40 through 122.56,

or both, maintaining a graded elementary or secondary school make a tax levy for school maintenance at a rate in excess of 50 mills on other than agricultural lands and personal property having a situs on such lands under the provisions of Minnesota Statutes 1949, Section 127.05, Subd. 1, as amended by Laws of 1951, Chapter 549, Section 1?"

QUESTION 3

"If questions (1) and (2) are answered in the negative, must all levies for school maintenance, in such districts, in excess of 40 and 50 mills respectively be made in accordance with the provisions of Minnesota Statutes 1949, Section 127.05, Subd. 4, as amended by Laws of 1951, Chapter 549, Section 2?"

Your three questions, numbered 1, 2, and 3, pertaining to the construction of the above quoted L. 1951, c. 549, will be answered in the order in which they have been submitted. Unless otherwise noted, the sections herein cited are those of M. S. 1949.

ANSWER TO QUESTION NO. 1

Under S. 127.05, first sentence of subd. 1, there are limitations on the rate of taxation on agricultural lands for school maintenance in an unorganized territory and in school districts maintaining a graded elementary or high school, provided such school districts are not consolidated or reorganized under S. 122.40 through 122.56, or both. In such districts in a county where there are 20 or more common school districts, the rate of taxation for school maintenance on agricultural lands shall not exceed by more than 10 per cent the average rate for school maintenance on similar lands in common school districts in the same county. The rate for school maintenance in the above designated districts should be applied equally on agricultural and nonagricultural lands in counties of 20 or more common school districts unless the maximum rate authorized on agricultural lands, when also applied to nonagricultural lands will not produce a sum sufficient for school maintenance. In that case the rate on nonagricultural lands may exceed the authorized maximum rate on agricultural lands. In such circumstances the only limitation provided by L. 1951, c. 549, on the rate which may be applied on nonagricultural lands is the amount needed for school maintenance unless the school board exercises its option authorized in the first sentence of S. 127.05, sub. 4, hereinafter referred to.

In a county having less than 20 common school districts the districts referred to in the last part of the first sentence of S. 127.05, subd. 1, are limited to a rate for school maintenance on agricultural lands which shall not exceed one-half the rate on the nonagricultural lands in the same district or unorganized territory. The last mentioned limitation is binding unless the school board exercises its option given to the board under the provisions of the above cited first sentence of S. 127.05, subd. 4.

The first sentence of S. 127.05, subd.4, as amended by L. 1951, c. 549, applies only to the tax rates referred to in the first sentence of S. 127.05, subd. 1. In the first sentence of subd. 4 it is provided that "If the total funds received from state aid plus the proceeds from the maximum levy on agricultural land and a 40 mill levy on all other property subject to taxation are not sufficient to maintain the school, the school board may make an additional levy which shall be uniform on all property." If the school board fails to exercise such option the limitations on the rate to be applied on agricultural lands will be those fixed in the first sentence of S. 127.05, subd. 1, and the tax rate on nonagricultural lands will be in an amount limited only by the total sum needed for school maintenance less receipts from state aid and the proceeds from taxes levied on agricultural lands, subject, of course, to general limitations imposed by law, if any.

ANSWER TO QUESTION NO. 2

In a district consolidated or reorganized under M. S. 1949, Sec. 122.40 through 122.56, or both, maintaining a graded elementary or secondary school the rate of taxa-

tion on agricultural land and personal property having taxable situs on farms shall not, under M. S. 1949, S. 127.05, subd. 1, as amended by L. 1951, c. 549, exceed one-half the rate for school maintenance on other taxable property in the same district.

However, the last proviso of S. 127.05, subd. 4, as amended, contains the provision that, if in a school district which has been consolidated or reorganized as therein provided "the total funds anticipated to be received from state aid plus the revenue anticipated to be received from a tax levy as provided in subdivision 1 for agricultural land and personal property having taxable situs on farms, plus revenue anticipated to be received from at least a 50 mill levy on all other property will not produce sufficient revenue to maintain the school, an additional levy for school maintenance shall be made which shall be uniform on all taxable property." (Emphasis supplied.)

It therefore appears that if in such consolidated or reorganized districts the amount needed by the school for maintenance will not be produced from a tax rate of 25 mills on agricultural lands and personal property having a taxable situs on farms plus double that rate, namely, a rate of 50 mills on other property, and the anticipated state aid receipts, the additional amount needed to maintain the school in question shall be provided by spreading the tax therefor uniformly on all property of the school district. Before the last proviso of the act becomes effective, the rate of not less than 50 mills must be applied on nonagricultural property.

It will be noted that in the first sentence of S. 127.05, subd. 4, a similar provision, applicable only to districts referred to in the first sentence of S. 127.05, subd. 1, as herein construed, the words "may make an additional levy which shall be uniform on all property" are used, while in the last provision of the act, applicable only to districts referred to in the last sentence of S. 127.05, subd. 1, occur the words "an additional levy for school maintenance shall be made which shall be uniform on all property." (Emphasis supplied.)

ANSWER TO QUESTION NO. 3

Your third question is, I believe, answered by what was said in answer to your first and second questions.

All levies by the school board must, of course, be within the existing limitations, if any, upon the total levy of the school district in question.

Any former opinion inconsistent herewith is hereby superseded.

Very truly yours,

(Signed) J. A. A. BURNQUIST
Attorney General.

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