

Tax Levy
Authorizations and Limitations
for
Cities, Villages, Towns, School Districts,
Other Districts and Counties in Minnesota
1973

REVISED AFTER
68th Legislature, First Session

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F O R E W O R D

The laws shown herein were compiled to meet the 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 68th Legislature, First Session, 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 1973 (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.

SPECIAL PROVISIONS

1

All tax limitations by mill rates established prior to 1973 shall not exceed 33 1/3% of such tax rate.

2

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 33 1/3% 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. See also Minn. Stat. Section 273.13, Subd. 7a.

3

Minn. Stat. Section 272.64 permits an increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property, except school district levies for capital expenditures.

4

The valuations used in determining the applicability of any tax levy authorization or limitation shall include at its valuation in 1966, all property of any class exempted from taxation by Minn. Stat. Section 275.49, except school district levies for capital expenditures.

TAX LEVIES AUTHORIZED FOR ALL POLITICAL SUBDIVISIONS

Employment security contributions	268.06	Amount necessary.**
Insurance		
Employees group	471.61	Amount necessary. ** (50% of cost of benefits on dependents must be within limitations.)
Tort liability	466.06	Amount necessary.**
Judgments	466.09	Amount necessary.**

**Except in school districts, levey may be made in excess of statutory limitations, but subjects to 275.50 to 275.56.

City Tax Levies

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

General Provisions	Citation	Authorizations and Limitations
All levies (except those specified in this law) in Cities having population of over 500.....	275.50 to 275.56 L. 1973, C. 650	Annual increase in taxes levied not to exceed 6%.
All levies for general and special purposes except certain levies which are authorized to be made in excess of statutory limitations	{ 275.11 Subd. 1 L. 1973, C. 389 }	\$54.00 per capita but not less than per capita levy in 1970.
	{ 294.28 298.28 }	Taconite tax and taconite railroad tax distribution to be included in determining maximum levy.
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.**
Money and credits tax, to replace.....	285.143	Amount received in 1943 from money and credits tax levied in 1942.**
Deficiency levy (in districts receiving taconite and taconite railroad tax)..	{ 294.28 298.28 }	When the actual taconite and taconite railroad tax distribution is less than estimated in computing maximum levy, district may levy difference in the following year, including interest if certificates of indebtedness are issued.
General Purposes		
General fund purposes	426.04	40 mills in cities of third and fourth class, unless a greater amount is authorized by special law or charter. Not applicable in third class cities contiguous to first class city located in a different county, or cities of fourth class located in a county having a city of the first class.
Additional levy for general fund purposes (in addition to levy provided for in Sec. 275.11, Subd. 1) except in cities organized pursuant to Laws 1895, Chap. 8	275.11 Subd. 2	Maximum levy limit shall be increased by 31 $\frac{1}{4}$ % for each of the first 6 points Revised Consumer Price Index may be increased over 102, and by 1% for each point or major fraction thereof increased above 6 points. In cities with more than 25 % of assessed valuation consisting of iron ore, this levy shall be in addition to statutory and charter limitations. In other cities, such addition shall be within charter limitations.**

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

CITY TAX LEVIES—Continued

Special Purposes	Citation	Authorizations and Limitations
Advertising (fourth class cities)	{ 465.56 L. 1973, C. 345 }	1 mill but not over \$2,000.00.
Advertising (second and third class cities)		1 mill.
Airports	360.037	Amount approved by voters.
Ambulance service.....	471.476	Amount necessary**
Aquatic vegetation control	111.31	2 mills or 50 cents per capita.
Armory building commission (State)..	193.145	1 mill.**
Band, orchestra, or chorus	449.09	3 mills but not over \$10,000,
Bonds and interest		At least 5% more than maturities to
General obligations	475.61	be levied prior to delivery of ob-
		ligations. Portion of such taxes may
		be levied after obligations have
		been authorized.
	475.64	Amount necessary for payment, to be
		spread by auditor.
	475.74	Amount necessary to make good any
		deficiency in any prior levies.**
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	Sufficient to retire bonds.
Sewers and sewage disposal plants	444.075	Within the limitations of Sec. 275.11;
		provided that 35% of the cost of
		construction, and 35% of the in-
		terest on bonds issued therefore, may
		be in excess of the limitations of
		Sec. 275.11.
Special assessment improvement		Sufficient to take care of deficien-
bonds	429.091	cies.**
State loans	475.73	50% in excess of amount certified by
		State Auditor.
Bridges over interstate or internation-		
al waters	441.17	\$15,000, if approved by voters.
Charter commission expense	410.06	\$1,500 in cities other than first class.**
Civil defense	12.26	(1) 40c per capita or \$1,000, which
		ever 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.**

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

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Community correction centers.....	241.31	Amount necessary.
County planning commission Third and fourth class cities in cer- tain counties	394.14	\$1,000.
Firemen's relief No incorporated association.	424.30	1/10 mill to 2 mills.
Volunteer firemen	69.772	Financial requirements as defined in law.**
Paid firemen	69.77	Amount of minimum liability.**
Forest fire prevention	88.04	10 mills but not over \$3,000.
Gifts, interest on	465.05	Sufficient to pay interest.
Insect pests, control of	18.022	2 mills but not more than 50 cents per capita. May be increased to 4 mills but not over \$1 per capita for Dutch Elm Disease control.
Judgments:		
General	465.14	Sufficient to pay judgments.
Firemen	471.86	Sufficient to pay judgments.
Library	134.07	8 mills.
Library (in neighboring municipali- ties)	134.12	5 mills.
Memorial building	416.02	"Within the limits permitted by law."
Mental health service	245.62	2 mills.**
Mentally retarded activity center.....	252.22	1/2 mill** Additional limitations apply in Hennepin and Ramsey counties.
Mosquito abatement	18.111	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.
Fourth class cities having home rule charter	449.06	1 1/2 mill but not over \$3,500.
Fourth class cities not having rule charter	L. 1917, C. 426	1/2 mill but not over \$2,000.
Park Districts		
Operation and maintenance	398.16	Amount certified by district not to exceed \$.18 per capita.**
Park districts in fourth class cities.....	448.32	5 mills.

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

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Parks, County Contributions to	398.33	Within limitations for park purposes.
Parking facilities	459.14	½ mill.
Permanent improvement and replacement fund	471.571	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 valuation consisting in part of iron ore or lands containing taconite or semi-taconite.**
Police pension—	69.77	Amount of minimum obligation.**
Promotion of general safety and preservation of human life	471.63	\$1,000; \$2,000 in St. Louis County. Does not apply in Hennepin and Ramsey counties.
State post-audit expense	215.26	Amount of claim or estimated cost.**
Public works reserve	471.57	"Within existing limits."
Recreation	471.192	2 mills but not over \$3 per capita or \$15,000 in cities with assessed valuation consisting in part of iron ore or lands containing taconite or semi-taconite.
Recreation facilities Operation (in 2nd, 3rd, and 4th class cities)	471.191	2 mills; in excess of limitations after referendum; within limitation in cities on iron range.
Retirement, Employees P.E.R.A.	353.28	Amount necessary.**
O.A.S.I.	(355.35) (355.80) (355.299)	Amount necessary.**
Employees on leave from State.....	352.041	Amount necessary.**
Sewers and sewage disposal plants Construction	444.075 Subd. 4	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.
Use of facilities for public purposes	444.075 Subd. 3	Amount necessary for payment of reasonable charges.
Sheltered workshops	121.712	10 cents per capita in cities of first class. 30 cents per capita in all other cities.**
Special assessment improvements	429.051	City's share of cost of improvements.
Voting machines	206.12	Amount necessary.
Waterworks in third class cities	456.14	Value of hydrant rental and water used by city.

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

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Water pollution control (sewage disposal systems).	115.46	Amount necessary.**
Western Lake Superior Sanitary District (certain cities)	L. 1971, C. 478 Sp.	Amount necessary.**
Applicable Only to Particular Cities		
Alexandria Alexandria Lake Area Sanitary District	L. 1971, C. 869	Amount necessary.**
Austin Business development	L. 1971, C. 876 Sp.	3 mills, after public hearing.
Biwabik General Fund	L. 1971, C. 770 Sp.	Additional levy based on consumer price index.
Bloomington Firemen's relief	L. 1965 C. 446 Sp.	Amount necessary for current cost plus retirement of deficit.
Policemen's relief	L. 1965, C. 498 Sp.	Amount necessary for current cost plus retirement of deficit.
Recreation facilities.....	L. 1969, C. 602 Sp.	2 mills for operation and maintenance and 4 mills to pay bonds and interest.
Brainerd Recreation	L. 1973, C. 445	2 mills but not over \$3 per capita or \$15,000. Levy may be made in excess of all statutory limitations.
Breckenridge Airport	L. 1967, C. 630 Sp.	10 mills.**
Brooklyn Center Policemen's pension	L. 1967, C. 736 Sp.	Amount necessary to meet current normal cost, and amortize deficit.
Firemen's relief	L. 1967, C. 815 Sp.	Amount necessary to meet current normal cost, and amortize deficit.
Chisholm Airports (joint with village of Hibbing)	L. 1957, C. 629	\$8,000.
Firemen's relief	L. 1971, C. 809 Sp.	Amount necessary for current cost and retire deficit.**
Permanent improvement and equipment fund	L. 1949, C. 215	5 mills.
Airport certificates of indebtedness	L. 1967, C. 139 Sp.	Payment of principal and interest.
Police pension	L. 1971, C. 810 Sp.	Amount necessary for current cost and retire deficit.**
Library	L. 1967, C. 161 Sp.	\$30,000; 3 mills may be in excess of limitations, 1 mill for permanent improvement fund.
Cloquet Water bonds	L. 1965, C. 518 Sp.	Amount necessary.**
Crookston Firemen's relief	L. 1971, C. 51 Sp.	Amount of minimum obligation.**

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
Crystal Firemen's relief.....	L. 1969, C. 1088 Sp.	Amount necessary to meet current cost and retire deficit.
Ely Permanent improvement and equip- ment fund	L. 1949, C. 215	5 mills.
Eveleth Hospital	L. 1957, C. 948	To retire bonds and interest.**
Permanent improvement and equip- ment fund	L. 1949, C. 215	5 mills.
Fairmont Parking facilities	L.1967, C. 665 Sp.	Amount necessary.
Fridley Firemen's relief.....	L. 1969, C. 594 Sp.	Amount necessary to meet current normal cost and retire deficit.
Gilbert Permanent improvement and equip- ment fund	L. 1949, C. 215	5 mills.
Comprehensive bond issue	L. 1953, C. 545	Sufficient to retire bonds, 50% may be in excess of limitation.
Waterworks bonds	L.1965, C. 348 Sp.	Payment of bonds and interest.**
Hastings Disaster certificates of indebted- ness	L.1965, C. 206 Sp.	Payment of certificates and interest.**
Henderson All purposes	L. 1953, C. 441	Such amounts as are authorized for cities of the fourth class.
Hennepin County, Cities in Lake Minnetonka Conservation Dis- trict	L. 1969, C. 272	1 mill.
Le Sueur Musical entertainment	L. 1939, C. 219	2 mills but not over \$2,000.
Mankato Firemen's relief	L. 1971, C. 407 Sp.	Minimum obligation until 1980, there- after additional amount to retire deficit by 2010.**
Disaster certificates	L.1965, C. 428 Sp.	Payment of certificates and interest.**
Parking facilities	L.1967, C. 130 Sp.	Amount necessary.
Airport bonds	L.1967, C. 548 Sp.	Payment of principal and interest.**
Musical Entertainment	L. 1973, C. 81 Sp.	1/10 mill.
Montgomery Musical entertainment	L. 1939, C. 219	2 mills but not over \$2,000.
Improvements.....	L. 1870, C. 31	1%

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
McFarhead		
Police pensions	L.1967, C. 775 Sp.	Sufficient to meet actuarial obligation**.
Bonds for parking facilities	L.1963, C. 573 Sp.	Amount necessary.**
Business development	L. 1971, C. 6 Sp.	4 mills.**
Armory alterations	L. 1965, C. 66 Sp.	½ mill.**
Firemen's relief	L. 1969, C. 138 Sp.	Amount necessary.**
New Prague		
Musical entertainment	L. 1939, C. 219	2 mills but not over \$2,000.
North Mankato		
All purposes.....	411.48	Amount necessary.
Equipment certificates	411.50	Amount necessary.
Flood control bonds	L.1967, C. 236 Sp.	Payment of bonds.**
Musical entertainment	L. 1973, C. 81 Sp.	1/10 mill.
Owatonna		
Employee pensions	L.1961, C. 287 Sp.	Amount necessary.
Red Wing		
Public transit assistance.....	L. 1969, C. 538 Sp.	\$7,500.
Bonds and interest	L. 1973, C. 352 Sp.	Amount necessary.**
Richfield		
Policemen's pension	L.1965, C. 458 Sp.	Amount necessary plus sum necessary to achieve full funding in 40 years. Not to exceed three times salary deduction.
Rochester		
Firemen's relief	L. 1969, C. 694 Sp.	4 mills in 1971, thereafter sufficient to meet normal cost and retire deficit.
Band, orchestra, chorus	L.1967, C. 758 Sp.	3 mills.
Program for aged	L.1965, C. 527 Sp.	1/10 mill.
Police relief.....	L. 1969, C. 641 Sp.	4 mills in 1971, thereafter sufficient to meet normal cost and retire deficit.
St. Charles		
Sanitary sewer district.....	L. 1973, C. 160 Sp.	Amount necessary. Levy may be made in excess of all statutory limitations.
St. Cloud		
Library	L.1961, C. 643 Sp.	8 mills.
Library lease.....	L. 1969, C. 659 Sp.	5 mills in addition to library levy.
South St. Paul		
Musical entertainment	L.1961, C. 80 Sp.	1 mill.
Music and advertising	L. 1961, C. 81 Sp.	⅛ mill.
Airport		
Operation and maintenance.....	L. 1969, C. 730 Sp.	1 mill.**
Bonds.....	L. 1969, C. 730 Sp.	Payment of bonds and interest.**

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
South St. Paul-continued		
Library	L.1959, C. 520 Sp.	5 mills.**
Flood control.....	L. 1969, C. 536 Sp.	Amount expended in preceding 12 months.
Flood control bonds	L.1961, C. 514 Sp.	Amount necessary.
Storm sewer bonds.....	L. 1969, C. 507 Sp.	Payment of bonds and interest.**
Waterworks bonds	L.1961, C. 88 Sp.	Amount necessary.
Disaster certificates of indebtedness	L.1965, C. 206 Sp.	Payment of certificates and interest.**
Emergency relief	L. 1961, C. 82 Sp.	¾ mill.
Parks and recreation	L.1961, C. 83 Sp.	1.5 mills.**
Stillwater		
General purposes	L.1967, C. 411 Sp.	60 mills.
Disaster certificates	L. 1965, C. 252 Sp.	Payment of certificates and interest.**
Thief River Falls		
Water control and sanitary district..	L. 1957, C. 672 Sp.	Amount requested.
Tower		
Fire protection equipment	L. 1971, C. 515 Sp.	10 mills, after public hearing.
Two Harbors		
Cemetery	L. 1963, C. 103 Sp.	5 mills.
Funding bonds	L.1967, C. 265 Sp.	Payment of principal and interest.**
Virginia		
Information bureau	L. 1933, C. 423	\$5,000.
Waconia		
All purposes.....	411.48	Amount necessary.
Equipment certificates	411.50	Amount necessary.
Waterville		
Musical entertainment	L. 1939, C. 219	2 mills but not over \$2,000.
Improvements	L. 1870, C. 31	1%
West St. Paul		
Storm water relief sewers	L.1961, C. 543 Sp.	Not to exceed \$950,000.**
Highway bonds	L.1967, C. 458 Sp.	Amount necessary.**
White Bear Lake		
Lake conservation district	L. 1971, C. 355 Sp.	1 mill.
Winona		
Disaster certificates	L.1965, C. 311 Sp.	Payment of certificates and interest.**

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

County Tax Levies

General Provisions	Citation
Limitations on all general application County tax levies by mill rate or amount repealed.....	L. 1973, C. 583
Total County levies (except those specified in this law) limited to annual increase not to exceed 6%.....	{ 275.50 to 275.56 } L. 1973, C. 650

General Applilation	Citation
Agricultural societies	38.27
Ambulance service (except Hennepin and Ramsey).....	471.476
Armories, except in counties contain- ing a city of the first class.....	193.145
Assessments, unpaid county	106.381
Bonds and interest General obligation	475.61 475.64 475.74
State loans	475.73
Building fund, except in counties con- taining a city of the first class.....	373.25
Cattle test	35.19
Civil defense	12.26
Community correction centers, except in counties containing a city of the first class.....	241.31
County court	487.02
Error by auditor in previous tax levy, to correct	275.075
Exchange land fund	L. 1951, C. 289
Extension committee	38.36
Fire protection in unorganized town- ships	365.243
Great River Road (certain counties).	373.27
Health department, multi-county	145.51

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation
Historical society	138.052
Hospital Districts	
Bonds and interest.....	(MS. 1961 - 397.14) (376.111)
Operation, maintenance, bonds and interest	397.09 - 397.10
Insect pests, control of	18.022
Jail construction	641.23
Jail, regional	641.264
Judgments	373.12
Library, county	375.33
Library (contracts for service)	134.12
Mental health service	245.62
Mental health costs	245.65
Mentally retarded activity centers	252.22
Metropolitan Mosquito Control Commission	399.07
Monuments, reestablishment and re-location	381.12
Nursing home	376.56
Parks	398.33
Probation service	260.311
Promotion of general safety and preservation of human life	471.63
State post-audit expense	215.26
Recreation programs for senior citizens	471.16
Retirement, Employees	
P.E.R.A.....	353.28
O.A.S.I.....	(355.35) (355.80) (355.299)
Employees on leave from State.....	352.041
Revenue	275.09
Road and bridge	163.05

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation
Sanatorium	
Building and maintenance	376.20
Construction, improvement, equip- ment	376.19
Establishment	376.28
Sheltered workshops	121.712
Soil and water conservation.....	40.07
Solid waste	
Operation	400.05
Advance funding	400.11
Solid Waste (Metropolitan Counties)	
Acquisition and betterment	473D.05
State reassessment costs	270.18
Timber development	282.38
Veterans service officer	197.60
Voting machines	206.12
Weed eradication	18.231 Subd. 5
Welfare	
Old age assistance, aid to depen- dent children, aid to totally and permanently disabled persons, etc. and adm nistration expense	256.34, 261.063 & 393.08
Blind, ai to	256.67
Medical assistance	256 B 20
Poor relief	261.062

Applicable Only to Particular Counties

	Citation	Authorizations and Limitations
Aitkin		
Advertising	L.1967, C. 611 Sp.	1 mill.
Regional Juvenile Detention Center	L. 1971, C. 592 Sp.	1 1/2 mills.
Anoka		
Library buildings	L.1965, C. 448 Sp. Sec. 1	1 mill outside any city or village hav- ing library.
Arena facility operations	L. 1967, C. 530 Sp.	Amount necessary.
Becker		
Minnesota Red River Valley De- velopment Association	L.1963, C. 343 Sp.	¼ mill.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Big Stone Health Nurse.....	L. 1969, C. 652 Sp.	5 mills.
Blue Earth Service area.....	L. 1969, C. 184 Sp.	Amount necessary on property in service area.
Carlton Regional Juvenile Detention Center	L. 1971, C. 592 Sp.	1 1/2 mills.
Carver Service area	L. 1971, C. 384 Sp.	Amount necessary on property in service area.
Cass Health Nurse.....	L. 1957, C. 213	2 mills.
Chisago Nursing home.....	L. 1963, C. 376 Sp.	Payment of bonds and interest.
Clearwater Minnesota Red River Valley Development Association	L. 1963, C. 343 Sp.	1/4 mill.
Cook Health department	L. 1971, C. 424 Sp.	6 mills.
Regional Juvenile Detention Center..	L. 1971, C. 592 Sp.	1 1/2 mills.
Crow Wing Town purposes in unorganized townships	L. 1965, C. 512 Sp.	10 mills.
Dakota Library building acquisition maintenance, operation and services	L. 1963, C. 287 Sp.	1 mill in area served by county library system.
Goodhue Fairgrounds buildings	L. 1967, C. 785 Sp.	1/2 mill on assessed value before issuance of bonds. (1967 to 1976)
Hennepin Building reserve	L. 1969, C. 930 Sp.	2.75 mills less amount required for building bonds and interest.
Court services	L. 1963, C. 877	Amount necessary.
Building commission	L. 1903, C. 247	Amount necessary.
Library Operation and maintenance	Ex. L. 1967, C. 24 Sp.	6 1/2 mills on taxable property not taxed for library.
Acquisition, betterment or construction and bonds and interest.....	L. 1969, C. 967 Sp.	2 mills on taxable property not taxed for library
Hospital Operation and maintenance	{ L. 1963, C. 788 Sp. Sec. 3 Subd. 8 }	Amount necessary.
Capital Outlay		
Court reporters retirement allowance	L. 1968, C. 786	Sufficient to defray cost.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Itasca		
Schools	L. 1919, C. 271	10 mills.
Hospital	L. 1947, C. 340	1 mill.
Garbage disposal (in unorganized towns)	L.1963, C. 603 Sp.	2 mills in townships affected.
Nursing home (Deer River)	L.1971, C. 423 Sp.	Amount necessary.
Koochiching		
Equalize educational opportunities..	L. 1951, C. 659	10 mills.
Dump Ground	L. 1967, C. 542 Sp.	1 mill.
Regional Juvenile Detention Center..	L. 1971, C. 592 Sp.	1 1/2 mills.
Unorganized area services	L. 1971, C. 394 Sp.	Amount of service.
Lake		
Unorganized territory	L. 1937, C. 395	Same taxes as organized towns.
Bonds for garage construction or other road and bridge purposes.....	L.1963, C. 379 Sp.	Sufficient to pay bonds.
Regional Juvenile Detention Center..	L. 1971, C. 592 Sp.	1½ mills.
Health department	L. 1971, C. 424 Sp.	6 mills.
Lake of the Woods		
Minnesota Red River Valley De- velopment Association	L.1963, C. 343 Sp.	¼ mill.
Mahnomen		
Minnesota Red River Valley De- velopment Association	L.1963, C. 343 Sp.	¼ mill.
Norman		
Health nurse	L. 1971, C. 404 Sp.	2 mills, after public hearing.
Olmsted		
Health Department	L. 1967, C. 191 Sp.	May exceed 2 mills.
Service areas	L. 1967, C. 206 Sp.	Amount necessary on property in service area.
Merit awards	L. 1967, C. 526 Sp.	\$2,500.
Otter Tail		
Park land acquisition	L.1961, C. 151 Sp.	1 mill.
Pine		
Hospital bonds.....	L. 1955, C. 180	Amount necessary.
Polk		
Minnesota Red River Valley De- velopment Association	L.1963, C. 343 Sp.	¼ mill.
Pope		
Advertising and developing agri- cultural resources	L. 1943, C. 510	½ mill.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Ramsey		
Hospital bonds (County-City)	L. 1957, C. 938	Sufficient to pay principal and in terest.
County Court	L. 1973, C. 708	Amount necessary. Levy may be made in excess of limitations in 275.50 to 275.56.
Detention facilities.....	L. 1963, C. 556 Sp.	Amount necessary.
Ice arenas and golf courses Operation.....	L. 1969, C. 1055 Sp.	½ mill.
Bonds.....	L. 1969, C. 1055 Sp.	1 mill for payment of bonds and interes
Recreation building, operation and maintenance	L.1959, C. 373 Sp.	Amount necessary.
Library: site, construction and equipment	L.1963, C. 724 Sp.	1 mill.
Retired employees insurance benefits	L. 1971, C. 555 Sp.	Amount necessary.
Health department	L. 1971, C. 579 Sp.	Amount necessary.
Red Lake		
Bridge construction	L. 1949, C. 252	5 mills.
Roseau		
Hospital district: Operation and debt retirement	L.1961, C. 115 Sp.	Amount necessary, within district.
Minnesota Red River Valley De- velopment Association	L.1963, C. 343 Sp.	¼ mill.
St. Louis		
Emergency fund	L. 1941, C. 118	Sufficient to restore fund to \$20,000
Contagious disease control	L. 1951, C. 430	\$40,000.
Tuberculosis program	L. 1971, C. 369 Sp.	3 mills, plus deficiency.
Port authority	458.14	\$50,000.
Health	L. 1967, C. 501 Sp.	2.5 mills.
Welfare and Nursing Home	L. 1967, C. 621 Sp.	Sufficient to defray estimated expen- ditures plus 5 mills if necessary, or an amount necessary to retire de- ficiency.
Work farm maintenance.....	L. 1969, C. 557 Sp.	1 mill for maintenance.
Regional Juvenile Detention Center..	L. 1971, C. 592 Sp.	1½ mills.
Scott		
Library building acquisition, main- tenance, operation and services	L.1963, C. 287 Sp.	1 mill in area served by county library system.
Service area.....	L. 1969, C. 180 Sp.	Amount necessary on property in ser- vice area.
Steele		
Fairground improvement warrants.....	L. 1973, C. 13 Sp.	1 mill (1965 through 1974).

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Todd		
Snow removal from town roads	L.1961, C. 307 Sp.	4 mills.
Wadena		
Courthouse bonds	L.1965 C. 442 Sp.	8 mills.
Washington		
Building	L. 1949, C. 668	3 mills. (Void on sale of bonds under L. 1971, C. 443 Sp.)
Building and maintenance	L. 1971, C. 443 Sp.	3 mills including building bond levy.
Hospital	L. 1953, C. 154	1 mill.
Wilkin		
Minnesota Red River Valley De- velopment Association	L.1963, C. 343 Sp.	¼ mill.
Wright		
Service area.....	L. 1969, C. 465 Sp.	Amount necessary on property in service area.

Applicable Only in Unorganized Townships

Fire protection.....	365.243	Amount necessary.
Mosquito abatement.....	18.141	1 mill.
Road and bridge.....	163.06	Amount necessary.

Hospital District Tax Levies

General Application	Citation	Authorizations and Limitations
General expense purposes	447.34	Amount necessary not to exceed \$1.50 per capita in excess of levy limitations of any town or municipality in hospital district.
Bonds	447.35	Amount necessary.
Ambulance service.....	471 .476	Amount necessary.
Applicable Only to Particular Districts		
Rice County Hospital District Current expense and capital outlay (Including nursing home facilities)	L.1963, C. 118 Sp.	5 mills.
Bonds	{ L. 1957, C. 3 L. 1961, C. 372 Sp. }	Amount necessary.
O.A.S.I. contributions and State Agency expenses	355.80	Amount necessary.
Yellow Medicine Hospital District #1 Current expense and capital outlay (Including nursing home facilities)	L.1963, C. 276 Sp.	Amount necessary.
O.A.S.I. contributions and State Agency expenses	355.80	Amount necessary.

Housing and Redevelopment Authority Tax Levies

General Application	Citation	Authorizations and Limitations
Redevelopment purposes	462.545	1 mill upon approval of the municipal governing body.
Information and relocation service	462.545	1/10 mill.
Applicable Only to Particular Authorities		
Duluth Redevelopment purposes	462.545	½ mill.
Gateway renewal	L. 1961, C. 200	½ mill (10 years).

Metropolitan Airports Commission Tax Levies

General Application	Citation	Authorizations and Limitations
Special purposes	360.129	Amount necessary for policing and fire protection, and for construction and maintenance of streets and parking areas.
Bonds and interest	360.117	Amount necessary for interest and principal.

Metropolitan Council Tax Levies

General Application	Citation	Authorizations and Limitations
General purposes	473B.08	.7 mill.
Tax anticipation certificates deficiency	473.11	Amount required.
Metropolitan sewer service Operations.....	473 C.09	Levy on property in municipality failing to pay service charges.
Debt service.....	473 C.11	Amount necessary.

Metropolitan Transit Commission Tax Levies

General Application	Citation	Authorizations and Limitations
Transit taxing district	(473A.111) (L. 1973, C. 779)	1.45 mills plus amount needed for certain obligations.

Park District Tax Levies

General Application	Citation	Authorizations and Limitations
Tax anticipation notes	398.16	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.
Operation and maintenance	398.16	If government sub-division fails to levy, Board shall levy amount necessary.
Acquisition, betterment, and refunding bonds	398.17	Amount necessary.

Applicable Only to Particular Districts

Hennepin County Park Reserve District operation	L. 1973, C. 473 Sp.	Not to exceed .67 mill.
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Port Authority Tax Levies

General Application	Citation	Authorizations and Limitations
Bonds and interest	458.193 Subd. 5	5% in excess of amount necessary to pay principal and interest.

Regional Development Commissions Tax Levies

General Application	Citation	Authorizations and Limitations
General purpose.....	462.396	½ mill.

Regional Sanitary Sewer Districts Tax Levies

General Application	Citation	Authorizations and Limitations
All purposes	115.61	Amount necessary.
Water pollution control (sewage disposal systems)	115.46	Amount necessary.

St. Cloud Metropolitan Transit Commission Tax Levies

General Application	Citation	Authorizations and Limitations
General purposes.....	L. 1969, C. 1134	Amount necessary.

Sanitary District Tax Levies

General Application	Citation	Authorizations and Limitations
General purposes	115.33 Subd .1	Amount necessary; without limitation until 1976 .
Construction and operation or bonds for construction and operation	115.33 Subd. 2	Amount necessary on property within particular area established.
Water pollution control (sewage disposal systems)	115.46	Amount necessary.

Alexandria Lake Area Sanitary District

General Application	Citation	Authorizations and Limitations
Organizational purposes.....	(L. 1971, C. 869) (L. 1973, C. 632)	5 mills.
Debt service.....	(L. 1971, C. 869) (L. 1973, C. 632)	Amount necessary.

Western Lake Superior Sanitary District

General Application	Citation	Authorizations and Limitations
Organizational purposes.....	L. 1971, C. 478 Sp.	\$1.50 per capita in Duluth and Cloquet until 1973.
Debt service.....	L. 1971, C. 478 Sp.	Amount necessary.

Watershed District Tax Levies

General Application	Citation	Authorizations and Limitations
Organizational expenses	112.61 Subd. 2	2 mills not to exceed \$60,000.
Administrative expenses and construction and maintenance of projects of common benefit.....	112.61 Subd. 3	3 mills not to exceed \$75,000.
Certain improvement projects.....	112.61 Subd. 3	1 mill for 15 years.

Dover, Eyota and St. Charles Sanitary District

General Application	Citation	Authorizations and Limitations
Organizational expenses.....	L. 1973, C. 160 Sp.	20 mills through 1975.
Bonds and interest.....	L. 1973, C. 160 Sp.	Amount necessary.

School District Tax Levies

General Purposes	Citation	Authorizations and Limitations
All general and special school purposes.	275.125 L. 1973, C. 683 Sec. 18	Not to exceed 30 mills on the adjusted assessed valuation but see law for limitations and reductions. Levy may be increased by referendum or petition to commissioner of education.
Reduction of levy	L. 1973, C. 683 Sec. 19	Permissible levies to be reduced by percentage of certain aid payments.
Deficiency levy (in districts receiving taconite and taconite railroad tax).. {	294.28 298.28 }	When the actual taconite and taconite railroad tax distribution is less than estimated in computing maximum levy, district may levy difference in the following year, including interest if certificates of indebtedness are issued.
Errors in 1971 and 1972 levy.....	L. 1973, C. 683 Sec. 19	Adjustment certified by commissioner of education.
Special Purposes		
Bonds and interest— General obligations	475.61	At least 5% more than maturities to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.**
	475.64	Amount necessary for payment to be spread by county auditor.**
	475.74	Amount necessary to make good any deficiency in any prior levies.**
Interstate agreements for joint facilities	129.11	Sufficient to pay principal and interest.**
Refunding bonds of dissolved districts	123.56 Subd. 17	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.**
State debt service loans	124.42	Sufficient to pay principal and interest.**
State capital loans	124.43	Sufficient to pay principal and interest.**
Capital expenditures.....	124.041 L. 1973, C. 683 Sec. 3	Nor to exceed \$65 per pupil unit and to exceed 10 mills on the adjusted assessed valuation. Not to exceed by more than 2 mills the levy of the previous year. See law for exceptions.**

**Levy may be made in excess of limitations in 275.125.

SCHOOL DISTRICT TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Community services	L. 1973, C. 683 Sec. 19	The greater of \$1 per capita or the number of mills necessary not to exceed the number of mills necessary in 1973 to raise \$1 per capita in 1973.**
Cut in valuation, to make up for	275.48	Amount by which tax has been reduced by reduction of valuation after tax was spread.**
Error by auditor in previous levy, to correct	275.075	All or any part of amount omitted.**
Handicapped children.....	L. 1973, C. 683 Sec. 19	See law.**
Judgments	127.05	Sufficient to pay judgment.
Liabilities of dissolved districts.....	122.45	Amount necessary.**
Library (certain districts)	134.03	3 mills.
Maintenance levy on certain property....	124.03	See law.
Parks, County Contributions to	398.33	Amount necessary.
Post secondary vocational schools.....	L. 1973, C. 683 Sec. 19	1.5 mills in districts in cities of 1st class. 3 mills in other districts, except those created pursuant to L. 1967, C. 822 and L. 1969, C. 775 and 1060.**
State post-audit expense	215.26	Amount of claim or estimated cost.
Retirement, Employees P.E.R.A.....	353.28	Amount necessary.
O.A.S.I.....	355.299	Amount necessary.
Employees on leave from State.....	352.041	Amount necessary.
Teachers in first class cities.....	354.20	Amount necessary.
Transportation.....	L. 1973, C 683 Sec. 19	1 mill on adjusted assessed valuation, except districts coterminous with city of 1st class may levy 20% of costs for which state aid is authorized, plus in each case annual cash payments for buses less state transportation aid received on account of depreciation.**

**Levy may be made in excess of limitations in 275.125.

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts	Citation	Authorizations and Limitations
Independent School District No. 691 (Aurora-Hoyt Lakes)		
Building bonds	L. 1957, C. 628	Levy against taconite property for payment of bonds and interest.**
Building bonds	L.1965. C. 735 Sp.	Levy against taconite property (60%) and against all other property (40 %) for payment of bonds and interest.**
Independent School District No. 692 (Babbitt)	L. 1957, C. 567 L. 1957, C. 910 ExL1959. C.20Sp. L.1961, C. 324 Sp.	Levy against taconite property for payment of bonds and interest.**
Building bonds		
Bonds	L. 1967, C. 356 Sp.	93% of principal and interest against taconite property. 7% levied against other property.**
Dakota County Joint Area Vocational School.....	L. 1969, C. 1060	4 mills to be levied by participating School Districts.
Special School District No. 3 (Duluth)		
Teachers pensions	L. 1967, C. 642 Sp.	Sufficient to pay retired teachers difference between amount of pension benefit and \$1,200.
O.A.S.I. contributions and State agency expense.....	355.27	Sufficient to meet employers share of social security tax.
Teachers retirement.....	L. 1969, C.1106 Sp.	5% of payroll.
Independent School District No 318 (Grand Rapids)		
Library (joint with Grand Rapids).	L. 1967, C. 179 Sp.	Within limits of Sec. 134.07
Hennepin County (certain districts)		
Suburban Hennepin County.....		
Area vocational-technical schools.		
Operations	(L. 1967, C. 822 Sp.) (L. 1969, C. 945 Sp.)	4 mills for general; 2 mills for special education by participating districts.
Bonds	L. 1967, C. 822 Sp.	Payment of bonds and interest.**
Independent School District No. 319 (Nashwauk-Keewatin)		
Bonds.....	Ex. 1971, C. 23 Sp.	Amount necessary, 50% on taconite property.**
Ramsey-Washington County		
Intermediate school district.....	(L. 1971, C. 267)	5 mills.

**Levy may be made in excess of limitations in 275.125.

Town Tax Levies

General Provisions	Citation	Authorizations and Limitations
All levies (except those specified in this law) in Towns with Village powers having population of over 500.....	275.50 to 275.56 L. 1973, C. 650	Annual increase in taxes levied not to exceed 6%.
All levies for general and special purposes including payment of indebtedness	275.10	17 mills whenever it will produce at least \$1,000 per section.
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.**
Money and credits tax, to replace	285.143	Amount received in 1943 from money and credits tax levied in 1942.**
General Purposes		
Regular		
Population over 7,000	275.09	10 mills.
Valuation \$100,000 or more	275.09	5 mills.
\$35,000 to \$100,000	275.09	\$350.
Less than \$35,000	275.09	10 mills.
Additional levy	275.09	5 mills, if levy for regular purposes is insufficient to carry on governmental functions.
Special Purposes		
Airports	360.037	Amount approved by voters.
Ambulance service.....	471.476-Subd. 2	Amount necessary.**
Ambulance service (service area).....	471.476 -Subd. 4.	Amount necessary in area served.**
Aquatic vegetation control	111.81	2 mills or 50 cents per capita.
Band, orchestra, or chorus	449.09	3 mills but not over \$1,500 upon approval of voters.
Bonds and interest—		
General obligations	475.61	At least 5% more than maturities, to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
	475.64	Amount necessary for payment, to be spread by auditor.
	475.74	Amount necessary to make good any deficiency in any prior levies.
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.

**Levy may be made in excess of limitation in 275.10.

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Water and sewer bonds	368.52	Sufficient for interest and sinking fund.**
Bridge repairs	165.12	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	\$2,000 where town and contiguous village each have valuation in excess of \$500,000; \$3,000 where town has valuation in excess of \$2,000,000.
Cemetery	365.10	Amount authorized by voters to purchase grounds for cemetery.
Civil defense	12.26	(1) 40¢ 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.
Community correction centers.....	241.31	Amount necessary.
County planning commission (certain counties)	394.14	\$1,000.
Dump grounds (certain towns)	368.64	\$500.
Dump Grounds Purchase and maintenance	365.10	Amount authorized at annual meeting.
Fire or police apparatus	365.15 to 365.19	Not to exceed \$6,000. (Limitation not applicable in Hennepin and Ramsey Counties and certain other towns.)**
Fire or police protection	365.23	Amount authorized by voters.
Fire protection district	368.85	5 mills. (Limitation not applicable in certain towns.)**
Fire relief association (certain towns)	69.772	Financial requirements as defined in law.**
Forest fire prevention	88.04	10 mills but not over \$3,000.
Insect pests, control of	18.022	2 mills but no more than 50 cents per capita. May be increased to 4 mills but not more than \$1 per capita for Dutch Elm disease control.
Judgments General	365.42	Amount of judgment.
Firemen	471.86	Sufficient to pay judgment.
Library (in neighboring municipality)	134.12	5 mills.
Lighting streets and parks (certain towns)	368.64	1 mill.

**Levy may be made in excess of limitation in 275.10.

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Mental health service	245.62	2 mills.**
Mentally retarded activity centers.....	252.22	½ mill.** Additional limitations apply in Hennepin and Ramsey counties.
Mosquito abatement	18.111	1 mill.
Municipal forests	459.06	5 mills.
Park	365.10	Amount authorized by voters.
Park (certain towns)	368.64	\$500.
Parks, County Contributions to	398.33	Within limitations for park purposes.
Park Districts, Operation and maintenance	398.16	Amount certified by district not to exceed \$.18 per capita.**
Promotion of general safety and preservation of human life	471.63	\$1,000; \$2,000 in St. Louis County. Does not apply in Hennepin and Ramsey counties.
State post-audit expense.....	215.26	Amount of claim or estimated cost.**
Retirement, Employees P.E.R.A.....	353.28	Amount necessary.**
O.A.S.I.....	(355.35) (355.80) (355.299)	Amount necessary.**
Employees on leave from State.....	352.041	Amount necessary.**
Recreation	471.192	2 mills but not over \$10,000 in towns in which assessed valuation consists in part of iron ore or taconite or semi-taconite.**
Road and bridge	164.04	25 mills and in case of emergency an additional 5 mills may be levied by town board.
Road drainage	164.05	10 mills. (Included in 25 mills for road and bridge purposes.)
Road work done by county	163.16	Sufficient to cover cost.
Sheltered workshops	121.712	30 cents per capita.**
Special assessment improvements (certain urban towns only)	429.051	Towns' share of cost of improvements.
Telephone	237.35	10 mills.
Voting machines.....	206.12	Amount necessary.
Water pollution control (sewage disposal systems)	115.46	Amount necessary.**

**Levy may be made in excess of limitation in 275.10.

TOWN TAX LEVIES—Continued

Applicable Only to Particular Towns	Citation	Authorizations and Limitations
Balkan Library	L.1961, C. 317 Sp.	¼ mill.**
Fire protection services.....	L. 1971, C. 168 Sp.	\$2,500 plus consumers price index adjustment.
Beatty, Owens, Field Cemetery	L.1965, C. 451 Sp.	\$500.
Canosia Firemen's relief.....	L. 1973, C. 502 Sp.	Financial requirement as defined in Sec. 69.771 to 69.776.**
Crow Wing County, Towns in General purposes	L. 1941, C. 451	Valuation over \$300,000 2 mills. \$250,000 to \$300,000 2.5 mills. \$100,000 to \$250,000 3 mills. less than \$100,000 \$250.
Fairmount Sewer system.....	L. 1971, C. 548 Sp.	Cost of system.
Goodhue County, Towns in Road and bridge.....	L. 1971, C. 356 Sp.	40 mills.
Grand Lake General purposes, except road and bridge	L.1961, C. 119 Sp.	15 mills.
Grand Rapids Cemetery	L.1959, C. 298 Sp.	2 mills. On all taxable town property including incorporated villages.
Irondale General purposes.....	L. 1971, C. 336 Sp.	5 mills.
Laketown Lake Minnetonka Conservation District	L. 1969, C. 272	1 mill.
Lawrence Cemetery	L.1965, C. 617 Sp.	\$1,000.
Morrison County, Towns in General purposes	L. 1941, C. 451	Valuation over \$300,000 2 mills. \$250,000 to \$300,000 2.5 mills. \$100,000 to \$250,000 3 mills. less than \$100,000 \$250.
North, Rocksbury, and Smiley Water control and sanitary district...	L. 1961, C. 672 Sp.	Amount requested.
Olmsted County, Towns in Bridges.....	L. 1969, C. 534 Sp.	10 mills.
Stuntz Recreation and playground.....	L. 1969, C. 727 sp.	\$12,000.
Joint recreation and park board.....	L. 1971, C. 573 Sp.	\$6. per capita in lieu of other park and recreation levies.**
White Bear Lake conservation district.....	L. 1971, C. 355 Sp.	1 mill.

**Levy may be made in excess of limitation in 275.10.

Village Tax Levies

General Provisions	Citation	Authorizations and Limitations
All levies (except those specified in this law) in Villages having population of over 500.....	275.50 to 275.56 L. 1973, C. 650	Annual increase in taxes levied not to exceed 6%.
All levies for general and special purposes except certain levies which are authorized to be made in excess of statutory limitations	<div> <div>{</div> <div>275.11 Subd. 1 L. 1973, C. 389</div> <div>}</div> </div>	\$54.00 per capita but not less than per capita levy in 1970.
	<div> <div>{</div> <div>294.28 298.28</div> <div>}</div> </div>	Taconite tax and taconite railroad tax distribution to be included in determining maximum levy.
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.**
Money and credits tax, to replace	258.143	Amount received in 1943 from money and credits tax levied in 1942.**
Deficiency levy (in villages receiving taconite and taconite railroad tax)..	<div> <div>{</div> <div>294.28 298.28</div> <div>}</div> </div>	When the actual taconite and taconite railroad tax distribution is less than estimated in computing maximum levy, village may levy difference in following year, including interest if certificates of indebtedness are issued.

General Purposes

General village purposes	412.251	30 mills in village having assessed valuation of more than \$500,000, 35 mills in villages having assessed valuation of less than \$500,000.
Additional levy for general fund purposes (in addition to levy provided for in Sec. 275.11, Subd. 1)	<div> <div>{</div> <div>275.11 Subd. 2</div> <div>}</div> </div>	Maximum levy limit shall be increased by 3½% for each of the first 6 points Revised Consumer Price Index may be increased over 102, and by 1% for each point or major fraction thereof increased above 6 points.

Special Purposes

Advertising	<div> <div>{</div> <div>465.56 L. 1973, C. 345</div> <div>}</div> </div>	1 mill but not over \$2,000,
Airports	360.037	Amount approved by voters.
Ambulance service.....	471.476	Amount necessary.**
Aquatic vegetation control	111.81	2 mills or 50 cents per capita.
Armory building commission (State)..	193.145	1 mill.**

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

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Band, orchestra, or chorus	449.09	3 mills but not over \$10,000 upon approval of voters.
Bonds and interest—		At least 5% more than maturities, to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
General obligation	475.61	
	475.64	Amount necessary for payment, to be spread by auditor.
	475.74	Amount necessary to make good any deficiency in any prior levies.**
Emergency debt certificates (plan B villages)	412.751	Sufficient to redeem certificates.
Parking facility bonds	459.14	Sufficient to retire bonds.
Sewers and sewage disposal plants..	444.075	Within the limitations of Sec. 275.11; provided that 35% of the cost of construction and 35% of the interest on bonds issued therefore, may be in excess of the limitations of Sec. 275.11.
Special assessment improvement bonds	429.091	Sufficient to take care of deficiencies.**
State loans	475.73	50% in excess of amount certified by State Auditor.
Cemetery (certain villages only)	471.24	Not to exceed \$2,000.
Cemetery (certain villages only)	L. 1947, C. 387	3 mills but not over \$1,500.
Charter commission expense	410.06	\$1,500.**
Civil defense	12.26	(1) 40¢ 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.**
Community correction centers.....	241.31	Amount necessary.
County planning commission (in certain counties)	394.14	\$1,000.
Equipment certificates	412.301	To retire principal and interest.
Firemen's relief		
No incorporated association.....	424.30	1/10 mill to 2 mills.
Volunteer firemen.....	69.772	Financial requirements as defined in law.**
Paid firemen.....	69.77	Amount of minimum liability.**

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

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Forest fire prevention	88.04	10 mills but not over \$3,000.
Indebtedness of dissolved villages.....	412.093	Amount necessary to retire debt.
Insect pests, control of	18.022	2 mills but not more than 50 cents per capita. May be increased to 4 mills but not more than \$1 per capita for Dutch Elm disease control.
Judgment—		
General	465.14	Sufficient to pay judgments.
Firemen	471.86	Sufficient to pay judgments.
Library	134.07	8 mills.
Library (in neighboring municipality)	134.12	5 mills.
Memorial building	416.02	"Within the limit permitted by law."
Mental health service	245.62	2 mills.**
Mentally retarded activity centers ...	252.22	$\frac{1}{2}$ mill.** Additional limitations apply in Hennepin and Ramsey counties.
Mosquito abatement	18.111	1 mill.
Municipal forests	459.06	5 mills.
Musical entertainment	412.251	1 mill, but not over \$500.
Parks, County		
Contributions to	398.33	Within limitations for park purposes.
Park Districts,		
Operation and maintenance	398.16	Amount certified by district not to exceed \$.18 per capita.**
Park (in Hennepin, Ramsey, and St. Louis Counties only).....	(412.531) (L. 1971, C. 462)	2 mills.
Parking facilities	459.14	$\frac{1}{2}$ mill.
Permanent improvement and replacement fund (certain villages).....	471.571	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. Villages over 2,500 population, the greater of \$10.00 per capita or \$31,500, but not over 10 mills.**
Promotion of general safety and preservation of human life	471.68	\$1,000; \$2,000 in St. Louis County. Does not apply in Hennepin and Ramsey counties.
State post-audit expense	215.26	Amount of claim or estimated cost.**
Public works reserve	471.57	"Within existing limits."

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

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Recreation	471.192	2 mills but not over \$3 per capita or \$15,000 in villages with assessed valuation consisting in part of iron ore or lands containing taconite or semi-taconite.**
Recreation facilities Operation	471.191	2 mills, in excess of limitations after referendum; within limitations in villages on iron range.
Retirement, Employees P.E.R.A.....	353.28	Amount necessary.**
O.A.S.I.....	(355.35) (355.80) (355.299)	Amount necessary.**
Employees on leave from State.....	352.041	Amount necessary.**
Sewers and sewage disposal plants Construction	444.075 Subd. 4	Within limitations of Sec. 275.11; provided that 35% of the cost of construction may be in excess of the limitations of Sec. 275.11.
Use of facilities for public purpose..	444.075 Subd. 3	Amount necessary for payment of reasonable charges.
Sheltered workshops	121.712	30 cents per capita.**
Special assessment improvements.....	429.051	Villages' share of cost of improvements.
Utilities fund (in villages having a public utilities commission)	412.251	5 mills.
Voting machines	206.12	Amount necessary.
Water pollution control (sewage disposal systems)	115.46	Amount necessary.**

Applicable Only to Particular Villages

Babbitt Improvement bonds	L.1961, C. 199 Sp.	Levy against taconite property for payment of bonds and interest.**
Barnum General purposes	L. 1961, C. 30 Sp.	40 mills.
Birchwood Lake conservation district.....	L. 1971, C. 355 Sp.	1 mill.
Breezy Point General purposes.....	L. 1971, C. 110 Sp.	\$54,000.
Buhl Public utility improvement bonds	L.1959, C. 318 Sp.	Levy for principal and interest on \$70,000 bond issue.**
Burnsville Bonds for water and sewer	L.1963, C. 433 Sp.	Sufficient to pay bonds and interest.*
Cook Cemetery	L.1965, C. 451 Sp.	\$500.
Dellwood Lake conversation district.....	L. 1971, C. 355 Sp.	1 mill.

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

VILLAGE TAX LEVIES—Continued

Applicable Only to Particular Villages — Continued	Citation	Authorizations and Limitations
Dover Sanitary Sewer District.....	L. 1973, C. 160 Sp.	Amount necessary. Levy may be made in excess of all statutory limitations.
Eyota Sanitary Sewer District.....	L. 1973, C. 160 Sp.	Amount necessary. Levy may be made in excess of all statutory limitations.
Falcon Heights Firemen's relief	L. 1969, C. 526 Sp.	Amount necessary to meet current accruing liability and amortize deficit.**
Grand Rapids Recreational program	L.1965, C. 251 Sp.	2 mills not to exceed \$3. per capita or \$15,000.**
Library (joint with School District No. 318)	L. 1967, C. 176 Sp.	Within limits of Sec. 134.07.
Hamburg Bonds.....	L. 1969, C. 551 Sp.	Payment of bonds and interest.**
Hennepin County, Villages in Lake Minnetonka Conservation District	L. 1969, C. 272 Sp.	1 mill.
Hibbing Airports (joint with city of Chisholm)	L. 1957, C. 629	\$8,000.
Joint recreation and park board.....	L. 1971, C. 573 Sp.	\$6. per capita, in lieu of other park and recreation levies.**
Cemetery	L. 1947, C. 224	\$15,000.
Library	L.1961, C. 598 Sp.	2% of amount authorized under Section 275.11 in addition to 5 mills.
Firemen's relief	L. 1971, C. 614 Sp.	Current obligation and retire deficit.**
Pensions	ExL1961, C. 33Sp	Amount equal to payments in previous year, 1/2 of levy to be in excess of limitations.
Police pension	L. 1971, C. 807 Sp.	Current obligation and retire deficit.**
Utility service	L.1961, C. 616 Sp.	Amount equal to utility charges for preceding year. In lieu of 5 mill water and light levy.
Holland General purposes	L.1963, C. 228 Sp.	10 mills in addition to levies now authorized for general purposes.
Long Prairie General purposes	L.1961, C. 276 Sp.	58 mills.
Mahtomedi Lake conservation district	L. 1971, C. 355 Sp.	1 mill.
Milaca Storm sewer bonds	L.1959, C. 522 Sp.	Amount necessary.

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

VILLAGE TAX LEVIES—Continued

Applicable Only to Particular Villages — Continued	Citation	Authorizations and Limitations
Nashwauk Police pension	L. 1969, C. 569	Not less than \$2,500. nor more than than \$5,000.
New Brighton Firemen's relief	L. 1967, C. 742 Sp.	Amount necessary to meet current accruing liability and amortize deficit.**
Osakis Bonds.....	L. 1969, C. 43 Sp.	Payment of bonds and interest.**
Plymouth Storm sewer and storm drainage	L.1963, C. 29 Sp.	5 mills.**
Silver Bay Improvement bonds	L.1961, C. 95 Sp.	Levy against taconite property for payment of bonds and interest.**
General obligation bonds	L.1965, C. 427 Sp.	Amount not provided by taconite and taconite railway taxes.**
Wood Lake General purposes	L.1961, C. 439 Sp.	50 mills.

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