



R.A. Whitaker

TAX LEVY

AUTHORIZATIONS AND LIMITATIONS

for

CITIES, VILLAGES, TOWNS, SCHOOL DISTRICTS

AND COUNTIES IN MINNESOTA

1947

Prepared and Published by the
Department of Public Examiner

RICHARD A. GOLLING
State Public Examiner
State of Minnesota

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FOREWORD

The compilation herewith submitted has been prepared to meet the long recognized need for a single booklet containing citations to statutes and laws specifically dealing with tax levies; laws which at the present time are scattered in many books and under various subjects in indices, and in some cases can only be found after a tedious, painful effort.

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. It does not cover provisions made by charter or other local laws. Citations are to sections in Minnesota Statutes 1945 (which are the same section numbers as appear in Minnesota Statutes Annotated), or to chapters in the various session laws. Included are the laws passed by the 1947 Legislature.

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

CITY TAX LEVIES

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

General Provisions	Citation	Authorizations and Limitations
All levies for general and special purposes except adjustments for previous year as provided in 275.48 and L. 1947, c 71 and "excess indebtedness" as provided in 275.13 and certain so-called "cash basis" laws.....	275.11	Population over 3000: 1947, \$52.50 per capita. 1948 and thereafter, \$50.00; Population 3000 or less: 1947, \$57.50 per capita. 1948, \$55.00 per capita. 1949, \$52.50 per capita. 1950 and thereafter, \$50.00.
Cut in valuation after the mill rate has been determined by the auditor, to make up for.....	275.48	Amount by which tax has been reduced (under maximum) by reduction of valuation.
Error by auditor in previous levy, to correct.....	L. 1947 c 71	All or any part of amount omitted.
General Purposes		
Cities of the fourth class.....	426.04	*25 mills unless a greater amount is authorized by special law or charter.
Money and credits tax, to replace....	285.143	Amount received in 1943 from money and credits tax levied in 1942.
Special Purposes		
Advertising.....	465.56	* $\frac{1}{2}$ mill but not over \$1,000.
Airports.....	360.037	Amount approved by voters.
Armory building commission (State)..	L. 1947 c 133	*5/10 mill.
Armory commission (City).....	193.20	Amount necessary.
Assessment certificates issued by certain cities prior to July 1, 1937...	275.36	*3 mills.
Band.....	449.09	*2 mills but not over \$10,000.
Bonds and interest—		
General provisions:		
Amount necessary for payment..	475.21	
To be spread by auditor.		
Amount necessary for payment..	475.29	
Must be levied.		

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest—		
General provisions: Continued		
At least 5% more than maturities to be levied before bonds are issued.....	475.26	
Bridge over interstate waters, issued under Sec. 441.18 before Sept. 1, 1927.....	441.20	Amount of maturities.
Docks and terminals, issued under L. 1927, c 152.....	L. 1927, c 152	Sufficient for interest and sinking fund.
Excess indebtedness.....	275.13	Sufficient to pay "excess indebtedness".
Funding or refunding bonds issued under Sec. 477.11—		
At least 5% more than maturities, to be levied before bonds are issued, but amount may be applied to reduce limits for other purposes.....	477.18 & 477.20	
Funding or refunding bonds issued under L. 1935, c 119—		
Sufficient to pay interest and amortize and pay principal on or before maturity, to be levied before bonds are issued.	L. 1935, c 119	
Paving, curbs, or storm sewers, issued under Sec. 440.33.....	440.34	Sufficient for interest and sinking fund.
Refunding bonds—		
Levy for refunding bonds to be made against all property chargeable with the payment of the refunded bonds.....	477.29	
Repairing or rebuilding bridges, issued under Sec. 441.31 before Sept. 1, 1927.....	441.28	Sufficient for interest and sinking fund.
Sewage disposal plant, issued under Sec. 443.02 before April 19, 1929.	443.03	Sufficient for interest and sinking fund.
State loans.....	476.01	50% in excess of amount certified by State Auditor.
Waterworks, issued under Sec. 456.11 before Sept. 1, 1927.....	456.14	Sufficient for interest and sinking fund.
Waterworks, issued under Sec. 456.25 before Sept. 1, 1927.....	456.28	Sufficient for interest and sinking fund.
Bridges.....	441.17	\$15,000 if approved by voters.
Firemen's relief.....	424.30	*1/10 mill to *1 mill.
Forest fire prevention.....	88.04	*5 mills but not over \$3,000.
Gifts, interest on.....	465.05	Sufficient to pay interest.
Improvements in certain cities.....	L. 1870, c 31	*1%.
Judgments.....	465.14	Sufficient to pay judgments.

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Library.....	134.07	5 mills.
Library (in neighboring municipalities)	134.12	*1 mill.
Memorial building.....	416.02	" Within the limits permitted by law".
Municipal forest.....	459.06	*5 mills.
Musical entertainment—		
Second class cities.....	449.07	\$1,500.00
Third class cities.....	449.08	*1 mill but not over \$2,000
Third or fourth class cities.....	L. 1917, c 426	*1½ mill but not over \$2,000
Certain fourth class cities.....	449.06	*1 mill but not over \$2,500
Parks in fourth class cities.....	448.32	*5 mills.
Planning Commission.....	394.14	\$1,000.
Police pension—		
Third class cities.....	L. 1947, c 625	1 mill.
Fourth class cities.....	423.21	*1/5 mill.
Fourth class cities.....	L. 1947, c 624	1 mill.
Poor (in counties operating under town system of poor relief).....	263.05	Amount necessary.
Public employees pensions.....	353.11	½ cost of annuities to employees affected by compulsory retirement.
Public Examiner's expenses.....	215.24	25 % more than amount of claim.
Public works reserve.....	471.57	"Within existing limits".
Sprinkling in second class cities		
Amount therefor should be included in general fund.....	433.53	
Warrants—		
Improvement.....	429.15	To cover annual installment of city's share of local improvement costs.
Sewer, for which the full faith and credit of the city has been pledged.	431.15	Sufficient to cover deficiency in sewer fund.
Sewer, issued prior to April 1, 1935.	431.15	2 mills.
Street improvement orders issued under Sec. 434.34.....	434.35	Sufficient to meet maturities.
Waterworks in third class cities.....	456.14	Value of hydrant rental and water used by city.
Applicable Only to Particular Cities		
Austin		
Firemen's relief.....	L. 1943, c 170	1/10 mill to 3/10 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
Chisholm		
Firemen's relief.....	L. 1947, c 329	\$5,000 to \$10,000.
Police pension.....	L. 1945, c 74	2/5 mill but not over \$4,000.
Sewage disposal plant.....	L. 1947, c 477	10 mills.
Cloquet		
Firemen's relief.....	L. 1941, c 196	3/10 mill.
Detroit Lakes		
Improvement warrants issued prior to March 28, 1941.....	L. 1941, c 100	Amount of deficiency in improvement fund.
Ely		
Sewage disposal plant.....	L. 1947, c 477	10 mills.
Eveleth		
Firemen's relief.....	L. 1947, c 329	\$5,000 to \$10,000.
Police pension.....	423.27	\$10,000.
Sewage disposal plant.....	L. 1947, c 477	10 mills.
Faribault (Application of this law to Faribault is doubtful).		
Firemen's relief.....	L. 1947, c 43	2/10 mill to 5/10 mill.
Gilbert		
Cash basis bonds.....	L. 1933, c 415	27% of principal and interest.
Le Sueur		
Musical entertainment.....	L. 1939, c 219	2 mills but not over \$2,000.
Montgomery		
Musical entertainment.....	L. 1939, c 219	2 mills but not over \$2,000.
Moorhead		
Police pension.....	L. 1945, c 277	3/5 mill to 1 mill.
New Prague		
Musical entertainment.....	L. 1939, c 219	2 mills but not over \$2,000.
North Mankato		
Improvements.....	411.49	*1%.
Rochester		
Firemen's relief.....	L. 1947, c 28	1/10 mill to 1 mill.
Police pension.....	423.17	3/10 mill to 1 mill.
St. Cloud		
Firemen's relief.....	L. 1947, c 28	1/10 mill to 1 mill.
Police pension.....	423.17	3/10 mill to 1 mill.
South St. Paul		
Firemen's relief.....	L. 1943, c 397	1/10 mill to 3/10 mill.
Musical entertainment.....	L. 1933, c 270	*1/8 mill.
Parks.....	L. 1947, c 368	1.5 mill.

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities Continued—	Citation	Authorizations and Limitations
Virginia		
Firemen's relief.....	L. 1947, c 12	\$10,000.
Information bureau.....	L. 1933, c 423	\$5,000.
Police pension.....	L. 1935, c 92	\$10,000.
Waconia		
Improvements.....	411.49	*1%.
Waterville		
Musical entertainment.....	L. 1939, c 219	2 mills but not over \$2,000.
West St. Paul		
Bonds for fire apparatus, issued under this chapter.....	L. 1943, c 169	Sufficient to meet maturities.
Winona		
Firemen's relief.....	L. 1947, c 28	1/10 mill to 1 mill.
General purposes.....	275.24	*16 mills.
Improvements.....	426.09	Amount deemed necessary to support local improvement fund.
Police pension.....	423.17	3/10 mill to 1 mill.

COUNTY TAX LEVIES

General Application	Citation	Authorizations and Limitations
Agricultural Societies.....	L. 1947, c 97	*1½ mill. <i>AGO 4-19-48</i> <i>AGO 5-3-49</i>
Bonds and interest—		
General provisions:		
Amount necessary for payment, must be levied.....	475.29	
Amount necessary for payment, to be spread by auditor.....	475.21	
At least 5% more than maturities, to be levied before bonds are issued.....	475.26	
Funding or refunding bonds issued under Sec. 477.11:		
At least 5% more than maturities, to be levied before bonds are issued, but amount may be applied to reduce limits for other purposes.....	477.18 & 477.20	
Funding or refunding bonds issued under L. 1935, c 119:		
Sufficient to pay interest and to amortize and pay principal on or before maturity, to be levied before bonds are issued.....	L. 1935, c 119	
State loans.....	476.01	50% in excess of amount certified by State Auditor.
Cooperative extension.....	L. 1947, c 157	If revenue fund is exhausted, not less than \$1,500 nor more than \$5,000 if there is one county agent, or \$7,500 if there are two or more.
Error by auditor in previous tax levy, to correct.....	L. 1947, c 71	All or any part of amount omitted.
Hospital site and buildings.....	251.06	*1 mill.
Jail.....	641.23	Probably included in limitation for revenue fund.
Judgments.....	373.12	Amount of judgment.
Library, county.....	L. 1947, c 64	2 mills on all taxable property outside of any city or village wherein a free library is located or which is already taxed, provided, if property taxable hereunder exceeds \$20,000,000, the rate is limited to *1 mill.
Revenue.....	L. 1947, c 268	If population is less than 100,000, 8 mills, or the following amounts according to population, whichever is greater: Less than 10,000.....\$ 55,000 10,000 to 20,000..... 65,000 20,000 to 30,000..... 75,000 30,000 to 40,000..... 85,000 40,000 to 100,000..... 100,000 And in addition (for 1947 and 1948 only) any deficit prior to 1947.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Road and Bridge.....	L. 1947, c 434	*10 mills but for 1947 and 1948 only, greater levies may be made in certain counties as follows: (a) Taxable valuation less than \$7,000,000 and indebtedness 3% or less—20 mills. (b) Taxable valuation more than \$7,000,000 and population less than 100,000 except Itasca—15 mills. (c) Taxable valuation less than \$7,000,000 and indebtedness more than 3%—15 mills.
Road and bridge, unorganized territory.	L. 1947, c 344	21 mills but if the county has received aid as a distressed county during the preceding year the maximum rate is 10 mills.
Sanatorium		
Building and maintenance.....	376.20	3 mills.
Construction, improvement, equipment.....	376.19	*1 mill.
Establishment.....	376.28	*1 mill.
School survey, county.....	L. 1947, c 421	Amount of necessary expenses of superintendent and committee in connection with the conduct of the survey.
School tax fund, county.....	L. 1947, c 633	Amount which together with state aid will be sufficient to pay high school tuition to be spread on property outside of districts which maintain a secondary school.
School transportation tax fund, county	L. 1947, c 633	Amount which together with state aid will be sufficient to pay for the transportation of non-resident high school pupils.
Welfare—		
Old age assistance, aid to dependent children, etc., and administration expenses.....	262.16 & 393.08	Amount necessary for these purposes.
Poorhouse:		
County system.....	262.01	Amount needed to provide necessary land and buildings.
Town system.....	263.04	Amount needed to establish, maintain and govern poorhouses.
Poor relief:		
County system.....	262.15	Sufficient for poor relief and deficiency of prior year.
Town system.....	263.10	Amount necessary to cover 75% of cost of poor relief in excess of 1 mill.

COUNTY TAX LEVIES—Continued

Applicable to Particular Counties	Citation	Authorizations and Limitations
Aitkin		
Sanatorium.....	L. 1943, c 78	10 mills.
Blue Earth		
Work farm.....	L. 1927, c 142	Expense of providing necessary land and buildings.
Carlton		
Revenue.....	L. 1943, c 65	\$85,000.
Unorganized revenue.....	L. 1943, c 64	7 mills.
Cass		
Work farm.....	L. 1925, c 12	Expense of providing necessary land and buildings.
Clay		
Building.....	L. 1945, c 3	\$25,000.
Crow Wing		
Revenue.....	L. 1947, c 24	\$110,000.
Fillmore		
Building fund certificates.....	L. 1947, c 450	2 mills.
Lake improvements.....	L. 1939, c 335	1 mill.
Hennepin		
Building.....	L. 1945, c 263	¼ mill.
Revenue.....	L. 1947, c 268	5 mills.
Road and bridge.....	L. 1947, c 434	10 mills.
Sanatorium.....	L. 1947, c 598	4¼ mills.
Transfers to sanatorium.....	L. 1947, c 370	Amount transferred.
Isanti		
Bonds and interest.....	L. 1935, c 101	Sufficient to retire bridge bonds and interest.
Itasca		
Bridge certificates.....	L. 1947, c 383	To be paid from levy for road and bridge.
Cash basis bonds.....	L. 1941, c 212	Amount necessary.
Hospital.....	L. 1947, c 340	1 mill.
Revenue.....	L. 1941, c 212	\$150,000.
Road and bridge.....	L. 1945, c 404	1945 to 1949 only, additional 2 mills for construction.
Kandiyohi		
Building.....	L. 1947, c 358	2 mills.
Lake improvements.....	L. 1939, c 335	1 mill.
Koochiching		
Revenue.....	L. 1947, c 39	\$90,000.
Unorganized.....	L. 1943, c 80	Dissolved town orders issued prior to July 10, 1934, sufficient to meet obligations.
Veterans service officer.....	L. 1947, c 481	3 mills.
Welfare.....	L. 1939, c 278	\$35,000.
Lake		
Unorganized.....	L. 1937, c 395	Same taxes as organized towns.

COUNTY TAX LEVIES—Continued

| Applicable to Particular Counties
—Continued | Citation | Authorizations and Limitations | |---|----------|--------------------------------| |---|----------|--------------------------------|

Le Sueur Revenue.....	L. 1943, c 70	Additional 1 mill.
Lyon Revenue.....	L. 1945, c 254	Additional 1 mill.
Marshall Sanatorium.....	376.49	4 mills, 3 mills for maintenance.
Meeker Building.....	L. 1947, c 381	2 mills.
Morrison Building.....	L. 1947, c 256	10 mills.
Olmsted Building.....	L. 1947, c 277	2 mills.
Pennington Building.....	L. 1947, c 10	\$10,000.
Sanatorium.....	376.49	4 mills, 3 mills for maintenance.
Pope Advertising and developing agri- cultural resources.....	L. 1943, c 510	½ mill.
Ramsey Revenue.....	L. 1947, c 268	5 mills.
Red Lake Sanatorium.....	376.49	4 mills, 3 mills for maintenance.
Roseau Sanatorium.....	376.49	5 mills, 4 mills for maintenance.
St. Louis All county purposes.....	L. 1945, c 117	24 mills.
Cooperative extension.....	22.46	\$25,000 if county revenue fund is ex- hausted.
Emergency fund.....	L. 1941, c 118	Sufficient to restore fund to \$20,000.
Exchange land fund.....	L. 1945, c 223	\$25,000.
Hospital.....	L. 1947, c 298	\$200,000 per year 3 years only.
Indebtedness of unorganized school territory.....	L. 1945, c 579	1 mill.
Revenue.....	L. 1947, c 322	6 mills.
Sanatorium.....	L. 1947, c 4	4 mills.
Welfare.....	L. 1947, c 264	12 to 16 mills.
Work farm.....	L. 1939, c 55	3/10 mill.
Steele Fairground buildings.....	L. 1947, c 449	1 mill.
Stevens Building.....	L. 1943, c 11	\$10,000.

COUNTY

CITY TAX LEVIES—Continued

Applicable to Particular Counties Citation Authorizations and Limitations
—Continued

Swift
Building L. 1943, c 76 \$12,000.

Todd
Snow removal L. 1943, c 367 3 mills.

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

Watsonwan
Revenue L. 1947, c 269 10 mills.

Wright
Building L. 1947, c 358 2 mills.

Washington
Revenue

Ex. S.L. 1937, C 19 \$85,000

SCHOOL DISTRICT TAX LEVIES

	Citation	Authorizations and Limitations
Common Districts		
Buildings and sites.....	127.04	Valuation \$60,000 or more, 10 mills; \$20,000 to \$60,000, \$600.00; less than \$20,000, 30 mills.
Maintenance.....	124.10 & 125.07	Amount necessary.
County Districts		
All purposes.....	123.27	Same as ten or more township dis- tricts except as to limitation on agricultural lands.
Independent Districts		
Agricultural lands.....	127.05***	10% more than average rate in com- mon districts if there are 20 or more common districts in the same county, or $\frac{1}{2}$ of maintenance rate in same district if less than 20 common districts.
Agricultural lands in joint and con- solidated districts.....	L. 1947, c 228	In joint districts the rate shall be the highest rate permitted in any county of which it is a part. In a consolidated district which con- tains a village whose valuation is not over 10% of the valuation of the district, the limitation is 100% more than the average rate in common districts in the county.
Building and sites.....	127.04	*8 mills.
Deficiency in State aid.....	127.05***	Amount of average deficiency in State aids during the school years 1937-38 through 1941-42, this to be spread equally on all property, but only after using above limit on agricul- tural land and 30 mills on other property.
Maintenance.....	125.08	Amount necessary.
Special Districts**		
For Various Purposes		
Area under six square miles; popu- lation 2,000 to 5,000.....	275.43	*35 mills.
Coterminous with fourth class cities.	L. 1921, c 292	*35 mills.
Population under 3,000.....	L. 1911, c 233	*20 mills.
Population 10,000—20,000.....	L. 1921, c 5	*30 mills.
Population 10,000—14,000.....	L. 1921, c 144	*35 mills.
Sites and houses.....	127.04	Amount allowed by special law.
Ten or More Township Districts		
All purposes.....	123.06 & 123.16	Same as independent districts.
Unorganized Territory		
All purposes.....	123.38	Same as independent districts.

SCHOOL DISTRICT TAX LEVIES—Continued

	Citation	Authorizations and Limitations
Various Districts		
All levies for general and special purposes except as provided in L. 1943, c 523, and certain indebtedness under so-called "cash basis" laws.....	275.12	If total levy is over \$110,000 and population is over 5,000: 1947, \$42.50 per capita. 1948 and thereafter, \$40.00. Population is 5,000 or less: 1947, \$47.50 per capita. 1948, \$45.00 per capita. 1949, \$42.50 per capita. 1950 and thereafter, \$40.00.
	L. 1947, c 573	If the above rates will not produce \$110,000 for each school unit consisting of grades 1 to 12, the levy may be not over \$60.00 per capita and not over \$110,000 per complete school unit.
Bonds and interest—		
General provisions:		
Amount necessary for payment must be levied.....	475.29	
Amount necessary for payment to be spread by county auditor.....	475.21	
At least 5% more than maturities to be levied before bonds are issued.....	475.26	
Emergency tax anticipation certificates.....	L. 1947, c 575	Amount required to pay certificates and interest.
Funding or refunding bonds issued under Sec. 477.01.		
At least 5% more than maturities to be levied when bonds are sold.....	477.05	
Funding or refunding bonds issued under Sec. 477.11.		
At least 5% more than maturities to be levied before bonds are issued.....	477.18	
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.
Refunding bonds		
Tax for refunding bonds to be levied against territory comprising district when debt was incurred.....	477.29	
State loans.....	476.01	50% in excess of amount certified by State Auditor.
Unorganized territory.....	123.53	Sufficient to pay interest and principal.
County school tax spread by county auditor.....	127.02	*1 mill.
Cut in valuation, to make up for..	275.48	Amount by which tax has been reduced by reduction of valuation after tax was spread.

SCHOOL DISTRICT TAX LEVIES—Continued

Various Districts—Continued	Citation	Authorizations and Limitations
Debt and bonds of—		
Consolidated districts.....	122.27	Taxes to be levied on property formerly comprising such district in sufficient amounts to pay debts.
	123.47	
Dissolved districts.....	L. 1927, c 21	
	123.54	
Error by auditor in previous levy, to correct.....	L. 1947, c 71	All or any part of amount omitted.
Excess indebtedness, for.....	275.13	An amount in excess of the limit in Sec. 275.12 but which when added will not exceed \$60.00 per capita.
Itasca County, for schools in.....	L. 1919, c 271	*10 mills.
Judgments.....	126.04 & 126.06	Sufficient to pay judgment.
Public Examiner's expenses.....	215.24	25% more than amount of claim.
St. Louis County, for schools in....	L. 1945, c 368	*8/10 mill.
Teachers retirement associations...	135.24	In first class cities, amount necessary.
Applicable Only to Particular		
Districts		
Chisholm		
Cash basis bonds.....	L. 1935, c 261	Sufficient to pay principal and interest.
Duluth		
Building fund and current expenses	L. 1947, c 241	(See law)
Funding bonds.....	L. 1935, c 67	5% in excess of maturities.
Funding bonds.....	477.44	5% in excess of maturities.
Improvement bonds.....	L. 1935, c 9	5% in excess of maturities.
Refunding bonds.....	477.464	5% in excess of maturities.
Grand Rapids		
Funding bonds.....	L. 1941, c 113	5% in excess of maturities.
Hibbing		
Limitation of total levies.....	275.39	\$40.00 per capita.
St. Louis County Unorganized		
Cash basis bonds.....	L. 1945, c 579	1 mill for entire county.
Winona		
Building bonds.....	475.35	Sufficient to pay principal and interest.
Building bonds.....	Ex. L. 1935, c 40	Sufficient for interest and sinking fund.
General fund and sinking fund...	L. 1923, c 255	*30 mills and *10 mills respectively.

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.....	L. 1947, c 71	All or any part of amount omitted.

General Purposes

Additional (after disposing of the annual report).....	L. 1947, c 268	5 mills.
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Regular

(If voted before April 8, 1947)

Valuation \$100,000 or more.....	275.09	*2 mills.
\$50,000 to \$100,000.....	365.105	\$250.00.
Less than \$50,000.....	365.105	*5 mills.

(If voted after April 7, 1947)

Valuation \$100,000 or more.....	L. 1947, c 268	5 mills.
\$35,000 to \$100,000.....	L. 1947, c 268	\$350.00.
Less than \$35,000.....	L. 1947, c 268	10 mills.

In Crow Wing & Morrison Counties only

Valuation \$300,000 or more.....	L. 1941, c 451	*2 mills.
\$250,000 to \$300,000.....	L. 1941, c 451	2.5 mills.
\$100,000 to \$250,000.....	L. 1941, c 451	3 mills.
Less than \$100,000.....	L. 1941, c 451	\$250.00.

Money and credits tax, to replace....	285.143	Amount received in 1943 from money and credits tax levied in 1942.
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Special Purposes

Airports.....	360.037	Amount approved by voters.
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Band.....	449.09	2 mills but not over \$1,000.
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Bonds and interest—

General provisions:

Amount necessary for payment must be levied.....	475.29
Amount necessary for payment, to be spread by auditor.....	475.21
At least 5% more than maturities, to be levied before bonds are issued.....	475.26

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest—continued		
Funding or refunding bonds issued under Sec. 477.01.		
At least 5% more than maturities, to be levied when bonds are sold.....	477.05	
Funding or refunding bonds issued under Sec. 477.11.		
At least 5% more than maturities, to be levied before bonds are issued, but amount may be applied to reduce limits for other purposes.....	477.18 & 477.20	
Funding or refunding bonds issued under this chapter.....	L. 1935, c 119	Sufficient to pay interest and to amortize and pay principal on or before maturity.
State loans.....	476.01	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.....	365.10	Amount authorized by voters to purchase grounds for cemetery.
Dragging.....	163.06	*1 mill but not over \$1,000, to be spread automatically by the county auditor.
Dump grounds.....	368.64	\$500.00.
Fire apparatus and fire protection...	365.15 to 365.19	*5 mills but not over \$3,000.
Fire and police protection.....	365.23	Amount authorized by voters.
Forest fire prevention.....	88.04	*5 mills but not over \$3,000.
Judgments.....	365.42	Amount of judgment.
Library (in neighboring municipality)	134.12	*1 mill.
Lighting streets and parks.....	368.64	1 mill.
Municipal forests.....	459.06	*5 mills.
Park.....	365.10	Amount authorized by voters.
Park (certain towns only).....	368.64	\$500.00.
Planning commission.....	394.14	\$1,000.00.
Police (If levy is voted after April 7, 1947).....	L. 1947, c 250	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
Public Examiner's expenses.....	215.24	25 % more than amount of claim.
Road and bridge.....	163.05	*15 mills regular levy, and in case of emergency *5 mills may be levied by town board.
Road and bridge (In Pine County only) (If levy is voted after April 22, 1947)	L. 1947, c 438	20 mills regular levy and *5 mills emergency.
Road drainage.....	163.12	*10 mills—except in Biwabik it is a part of regular road and bridge levy and not in addition thereto.
Road work done by county.....	162.24	Sufficient to cover cost.
Telephone.....	237.35	*5 mills.
<i>Ward eradication</i>	<i>20.11</i>	<i>see explanation in city section</i>
Applicable Only to Particular Towns		
Biwabik		
Cash basis bonds.....	368.08	Sufficient to pay principal and interest but within limits of Sec. 275.10.
Stuntz		
All levies.....	275.32	12 mills.
Cash basis bonds.....	L. 1941, c 447	22 % of principal and interest.
Water and sewer bonds.....	368.52	Sufficient for interest and sinking fund.

VILLAGE TAX LEVIES

General Provisions	Citation	Authorizations and Limitations
All levies for general and special purposes except adjustments for previous year as provided in 275.48 and L. 1947, c 71, and "excess indebtedness" as provided in 275.13 and certain so-called "cash basis" laws.	275.11	Population over 3,000: 1947, \$52.50 per capita. 1948 and thereafter, \$50.00; Population 3,000 or less: 1947, \$57.50 per capita. 1948, \$55.00 per capita. 1949, \$52.50 per capita. 1950 and thereafter, \$50.00.
Cut in valuation after the mill rate has been determined by the auditor, to make up for.....	275.48	Amount by which tax has been reduced (under maximum) by reduction of valuation.
Error by auditor in previous levy, to correct.....	L. 1947, c 71	All or any part of amount omitted.
General Purposes		
Corporation (Village) taxes.....	412.32	*2%.
Money and credits tax, to replace....	285.143	Amount received in 1943 from money and credits tax levied in 1942.
Special Purposes		
Advertising.....	465.56	*1½ mill but not over \$1,000.00.
Airports.....	360.037	Amount approved by voters.
Armory building commission (State)..	L. 1947, c 133	*5/10 mill.
Armory commission (Village).....	193.20	Amount necessary.
Band.....	449.09	*2 mills but not over \$10,000.
Bonds and interest—		
General provisions:		
Amount necessary for payment must be levied.....	475.29	
Amount necessary for payment, to be spread by auditor.....	475.21	
At least 5% more than maturities, to be levied before bonds are issued.....	475.26	
Separation of land from village not to release such land from liability for payment of indebtedness.....	413.29	
Excess indebtedness.....	275.13	Sufficient to pay "excess indebtedness"

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest—continued		
Funding or refunding bonds issued under Sec. 477.01.		
At least 5% more than maturities, to be levied when bonds are sold.....	477.05	
Funding or refunding bonds issued under Sec. 477.11.		
At least 5% more than maturities, to be levied before bonds are issued, but amount may be applied to reduce limits for other purposes.....	477.18 & 477.20	
Funding or refunding bonds issued under L. 1947, c 25.....	L. 1947, c 25	Amount necessary to pay such obligations.
Funding or refunding bonds issued under L. 1935, c 119.		
Sufficient to pay interest and to amortize and pay principal on or before maturity, to be levied before bonds are issued.....	L. 1935, c 119	
State loans.....	476.01	50% in excess of amount certified by State Auditor.
Firemen's relief.....	424.30	*1/10 mill to *1 mill.
Forest fire prevention.....	88.04	*5 mills but not over \$3,000.
Judgments.....	465.14	Sufficient to pay judgments.
Library.....	134.07	5 mills.
Library (in neighboring municipality)	134.12	*1 mill.
Memorial building.....	416.02	"Within the limits permitted by law".
Municipal forests.....	459.06	*5 mills.
Musical entertainment.....	449.02	*1 mill but not over \$500.
Park (In Hennepin and Ramsey Counties only).....	448.39	2 mills and sufficient to pay park fund warrants.
Park districts (In Hennepin County only).....	448.27	\$1,000 for each district.
Pensions—Fire department.....	424.30	*1/10 mill to *1 mill.
Pensions—Public employees.....	353.11	1/2 cost of annuities to employees affected by compulsory retirement.
Planning commission.....	394.14	\$1,000.
Poor (In counties operating under town system of poor relief).....	263.05	Amount necessary.
Public employees pensions.....	353.11	1/2 cost of annuities to employees affected by compulsory retirement.
Public Examiner's expenses.....	215.24	25% more than amount of claim.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Public works reserve.....	471.57	"Within existing limits".
Street and bridge (In villages having assessed valuations of \$500,000 or less).....	441.253	10 mills.
Warrants		
Improvement.....	429.15	To cover annual installment of village share of local improvement costs. Attorney General says this is to be included in 2% limit for General Fund. ('38 OAG #82).
Sewer, for which the full faith and credit of the village has been pledged.....	431.15	Sufficient to cover deficiency in sewer fund.
Sewer, issued prior to April 1, 1935.	431.15	2 mills.
Street improvement orders issued under Sec. 434.34.....	434.35	Sufficient to meet maturities. Probably the same limitations applies to this as to Sec. 429.15 above.
Water and light (In villages having a water, light, power, and building commission).....	457.09	*5 mills.

Weed eradication

Applicable Only to Particular Villages

Aurora		
Community building.....	L. 1945, c 576	\$5,000 for 5 years only.
Calumet		
Cash basis bonds.....	L. 1937, c 356	30% of principal and interest.
Cass Lake		
Cemetery.....	L. 1947, c 387	3 mills but not over \$1,500.
Crosby		
General purposes.....	275.37	25 mills.
Grand Rapids		
Cash basis bonds.....	L. 1941, c 146	5% in excess of principal and interest.
Hibbing		
Cemetery.....	L. 1947, c 224	\$15,000.
Firemen's relief.....	L. 1947, c 101	\$10,000.
Limitation of total levies.....	275.44	\$50.00 per capita.
Police pension.....	L. 1947, c 40	\$10,000.
Kinney		
Cash basis bonds.....	L. 1931, c 277	57% of principal and interest.
Marble		
Cash basis bonds.....	L. 1933, c 211	40% of principal and interest.
McKinley		
Cash basis bonds.....	L. 1931, c 397	50% of principal and interest.

VILLAGE TAX LEVIES—Continued

Applicable Only to Particular Villages—Continued	Citation	Authorizations and Limitations
Nashwauk		
Cash basis bonds.....	L. 1947, c 596	Levy for bonds and interest to be deducted from levies of 28 mills for library and general purposes.
Police pension.....	L. 1947, c 77	\$1,000.
Pelican Rapids		
General purposes.....	L. 1947, c 454	35 mills.
Pine River		
Cemetery.....	L. 1947, c 387	3 mills but not over \$1,500.
Walker		
Cemetery.....	L. 1947, c 387	3 mills but not over \$1,500.

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

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

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

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

**** Special School Districts**

The following are considered to be special school districts:

Albert Lea	Heron Lake	Owatonna	South St. Paul
Anoka	Jackson	Red Wing	Stillwater
Brainerd	Mankato	Rochester	Wabasha
Faribault	Minneapolis	St. Paul	West St. Paul
Hastings	Northfield	Sauk Centre	Winona

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

Problem 1

In a school district which maintains a high school located in a county having 20 or more common school districts, the school board has certified a tax levy for maintenance purposes of \$42,000. The taxable value of agricultural land in this district is \$200,000 and the non-agricultural land and personal property valuation is \$800,000. The average rate for school maintenance in common districts is 20 mills. The State Department of Education has advised that the average deficiency in state aids during the school years 1937-38 through 1941-42 was \$4,000.

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

Solution to Problem 1

Total amount of tax to be levied for maintenance.....	\$42,000
Maximum rate on agricultural land before making the deficiency levy — 20 mills (average in common districts) plus 10% = 22 mills.	
Required rate on non-agricultural land before making the deficiency levy — 30 mills.	
Agricultural land \$200,000 x .022 =	\$ 4,400
Other property \$800,000 x .030 =	24,000
Total levies required before making deficiency levy.....	28,400
Balance to be levied (before deficiency levy).....	13,600
Rate of deficiency levy — \$4,000 (amount of deficiency) ÷ \$1,000,000 (total valuation) = 4 mills.	
Deficiency levy — \$1,000,000 x .004 =	4,000
Balance to be levied on non-agricultural land and personal property	\$9,600
Rate of additional levy on non-agricultural property — \$9,600 (balance to be levied) ÷ \$800,000 (valuation of non-agricul- tural land and personal property = 12 mills.	

Recapitulation of Rates and Levies

Levies	Agricultural Land (Value—\$200,000.)		Other Property (Value—\$800,000.)	Total
Regular	22 mills	+	30 mills	\$28,400
Deficiency	4 mills	+	4 mills	4,000
Additional	—		12 mills	9,600
Total for Maintenance.....	26 mills		46 mills	\$42,000

Problem 2

In a school district which maintains a high school located in a county having less than 20 common school districts, the school board has certified a tax levy for maintenance purposes of \$75,000. The taxable value of agricultural land in this district is \$600,000 and the non-agricultural land and personal property tax valuation is \$200,000. The State Department of Education has advised that the average deficiency in state aids during the school years 1937-38 through 1941-42 was \$40,000.

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

Solution to Problem 2

Total amount of tax to be levied for maintenance.....	\$75,000
Required rate on non-agricultural land before making the deficiency levy — 30 mills.	
Rate on agricultural land before making deficiency levy — $\frac{1}{2}$ of 30 mills or 15 mills.	
Agricultural land \$600,000 x .015 =	\$ 9,000
Other property — \$200,000 x .030 =	6,000
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Total levies required before making deficiency levy.....	15,000
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Balance to be levied (before deficiency levy).....	\$60,000
Rate of deficiency levy — \$40,000 (amount of deficiency) ÷ \$800,000 (total valuation) = 50 mills.	
Deficiency levy — \$800,000 x .050 =	40,000
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Balance to be levied after deficiency levy.....	\$20,000
In levying the balance it must be remembered that the rate on agricultural lands is to be just $\frac{1}{2}$ the rate on other property, so we will first determine how much will be produced for each mill levied on such other property as follows:	
\$200,000 (valuation of other property) @ 1 mill produces.....	\$200.00
\$600,000 (valuation of agricultural land) @ $\frac{1}{2}$ mill produces....	300.00
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Total	\$500.00
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Factor to produce \$20,000 — $20,000 \div 500 = 40$	
40 x .001 = .040; .040 x \$200,000 = \$8,000.	
40 x .0005 = .020; .020 x \$600,000 = \$12,000.	

Recapitulation of Rates and Levies

Levies	Agricultural Land (Value \$600,000.)		Other Property (Value \$200,000.)	Total
Regular	15 mills	+	30 mills	\$15,000
Deficiency	50 mills	+	50 mills	40,000
Additional	20 mills	+	40 mills	20,000
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Total for Maintenance.....	85 mills		120 mills	\$75,000