



P. A. Whitaker

TAX LEVY
AUTHORIZATIONS AND LIMITATIONS
for
CITIES, VILLAGES, TOWNS, SCHOOL DISTRICTS
AND COUNTIES IN MINNESOTA
1951

Prepared and Published by the
Department of Public Examiner

RICHARD A. GOLLING
State Public Examiner
State of Minnesota

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FOREWORD

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

The widespread demand for the information in this booklet indicates a vital need has been fulfilled. Requests for the booklet have increased ever since the first publication in 1947. The laws passed at the 1951 session of the Legislature, relating to the subject of tax levies, are included in this publication.

This compilation is not a digest. It is in the nature of an index to both general and special laws passed by our Legislature on the subject. Tax levies for the state government and the cities of the first class are not covered in this report, nor are levies authorized by charter provisions. Citations are to sections in Minnesota Statutes 1949 (which are the same section numbers as appear in Minnesota Statutes Annotated), or to chapters in the various session laws.

Special attention is called to the note on page 34, where reference is made to a recent opinion of the Attorney General dealing with mill-rate limitations.

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 275.075, "excess indebtedness" as provided in 275.13, certain so-called "cash basis" laws, and per capita tax limitation adjustment for cost of living changes.....

275.11
L. '51, c.539

\$50.00 per capita.

Note:

Cities on the iron range may increase maximum levy by 2% for each of the first 10 points that the consumers' price index goes above 169 and by six-tenths of one per cent for each additional point increase above 10.

Loss in population as a result of 1950 census.....

275.14
L. '51, c.447

Cities which have lost population according to 1950 census are authorized to spread the resulting per capita tax loss over a four-year period by decreasing the population each year by one-fourth of the amount of the loss. For 1951 the same population will be used as for 1950. Applicable only if a special census is not taken.

Cut in valuation after the mill rate has been determined by the auditor, to make up for.....

275.48

Amount by which tax has been reduced (under maximum) by reduction of valuation.

Error by auditor in previous levy, to correct.....

275.075

All or any part of amount omitted.

General Purposes

Cities of the third and fourth class....

426.04
L. '51, c.317

40 mills unless a greater amount is authorized by special law or charter. Other exceptions: So. St. Paul, Brainerd, cities of the fourth class located in a county having a city of a first class.

Money and credits tax, to replace....

285.143

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

Special Purposes

Advertising (fourth class cities).....

465.56

½ mill but not over \$1,000.

Airports.....

360.037

Amount approved by voters.

Armory building commission (State)..

193.145

5/10 mill.

*See note, page 34

eloquent is only city off the range that has reached the \$50 per capita

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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	3 mills but not over \$10,000.
Bonds and interest—		
General provisions:		
Amount necessary for payment, to be spread by auditor.....	475.64	
Amount necessary to make good any deficiency in any prior levies.....	{ 475.74 L. '51, c.422 }	
At least 5% more than maturities to be levied before bonds are issued.....	{ 475.61 L. '51, c.422 }	
Bridge over interstate waters, issued under Sec. 441.18 before Sept. 1, 1927.....	441.20	Amount of maturities.
Docks and terminals issued under L. 1927, c.152.....	L. 1927, c.152	Sufficient for interest and sinking fund.
Excess indebtedness.....	275.13	Sufficient to pay "excess indebtedness".
Funding or refunding bonds issued under Sec. 475.52—		
At least 5% more than maturities, to be levied before bonds are issued.....	{ 475.61 L. '51, c.422 }	
Funding or refunding bonds issued under L. 1935, c.119—		
Sufficient to pay interest and amortize and pay principal on or before maturity, to be levied before bonds are issued.	L. 1935, c.119	
Paving, curbs, or storm sewers, issued under Sec. 440.33.....	440.34	Sufficient for interest and sinking fund.
Repairing or rebuilding bridges, issued under Sec. 441.31 before Sept. 1, 1927.....	441.28	Sufficient for interest and sinking fund.
Sewage disposal plant, issued under Sec. 443.02 before April 19, 1929.	443.03	Sufficient for interest and sinking fund.
Sewers and sewage disposal plants..	{ 444.075 L. '51, c.366 }	{ Within the limitations of Sec. 275.11; provided that 35% of the levy may be in excess of the limitations of Sec. 275.11.
State loans.....	475.73	50% in excess of amount certified by State Auditor.

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest—Continued		
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.
Civil defense.....	L. 1951, c.694	(1) 20c per capita or \$1,000, whichever is higher, to finance city's share of defense activities. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) To finance program during current year, an additional tax equal to the amount that may be levied for 1952 may be levied in 1951; tax anticipation certificates up to 90% of the amount to be levied may be issued. (4) Limitations not applicable in case emergency exists.
Firemen's relief.....	424.30	1/10 mill to 1 mill.
Forest fire prevention.....	88.04	10 mills but not over \$3,000.
Gifts, interest on.....	465.05	Sufficient to pay interest.
Improvements in certain cities.....	L. 1870, c.31	1%.
Judgments.....	465.14	Sufficient to pay judgments.
Library.....	134.07	5 mills.
Library (in neighboring municipalities) {	134.12 L. '51, c.217	} 2 mills.
Memorial building.....	416.02	"Within the limits permitted by law"
Mosquito abatement.....	18.38	1 mill.
Municipal forest.....	459.06	5 mills.
Musical entertainment—		
Second class cities.....	449.07	\$1,500.
Third class cities.....	449.08	1 mill but not over \$3,000.
Third or fourth class cities.....	L. 1917, c.426	½ mill but not over \$2,000.
Certain fourth class cities.....	449.06	1½ mills but not over \$3,500.
Parks in fourth class cities..... {	448.32 L. '51, c.338	} 5 mills.

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Planning Commission.....	394.14	\$1,000.
Police pension—		
Third class cities.....	423.376	} 1 mill.
	L. '51, c.299	
Fourth class cities.....	423.21	1/5 mill.
Fourth class cities.....	423.47	1 mill.
Poor (in counties operating under town system of poor relief).....	263.05	Amount necessary.
Promotion of general safety and preservation of human life.....	471.63	\$500 annually. Does not apply in Henepin and Ramsey counties.
Public employees pensions.....	353.11	} 1/2 of the salary deductions of employees, when governing body is notified that a deficit exists in the retirement fund, and 1/2 cost of annuities to employees affected by compulsory retirement.
	L. '51, c.22	
Public Examiner's post-audit expense.	L. 1951, c.189	Amount of claim or estimated cost.
Public works reserve.....	471.57	"Within existing limits".
Sewers and sewage disposal plants...	444.075	} Within the limitations of Sec. 275.11; provided that 35% of the levy may be in excess of the limitations of Sec. 275.11.
	L. '51, c.366	
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. 1951, c.45	1 mill.
Police pension.....	L. 1943, c.432	3/10 mill to 1 mill.

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities —Continued	Citation	Authorizations and Limitations
Chisholm		
Firemen's relief.....	L. 1947, c.329	\$5,000 to \$10,000.
Police pension.....	L. 1949, c.164	\$8,000 annually. If more than \$8,000 is paid for pensions in any year, the levy may be in an amount equal to the pensions paid, provided that the levy does not exceed the limits permitted by law.
Sewage disposal plant.....	L. 1951, c.145	10 mills.
Permanent improvement and equipment fund.....	L. 1949, c.215	5 mills.
Hospital.....	L. 1951, c.244	\$77,000 annually for 1951, 1952, and 1953.
Crookston		
Firemen's relief.....	L. 1949, c.378	1/10 mill to 1 mill.
Ely		
Sewage disposal plant.....	L. 1951, c.145	10 mills.
Permanent improvement and equipment fund.....	L. 1949, c.215	5 mills.
Eveleth		
Firemen's relief.....	L. 1947, c.329	\$5,000 to \$10,000.
Police pension.....	423.27	\$10,000.
Sewage disposal plant.....	L. 1951, c.145	10 mills.
Permanent improvement and equipment fund.....	L. 1949, c.215	5 mills.
Faribault		
Firemen's relief.....	L. 1951, c. 43	5/10 mill to 1 mill.
Gilbert		
Cash basis bonds.....	L. 1933, c.415	27% of principal and interest.
Permanent improvement and equipment fund.....	L. 1949, c.215	5 mills.
Le Sueur		
Musical entertainment.....	L. 1939, c.219	2 mills but not over \$2,000.
Mankato		
Airport.....	L. 1949, c. 2	Sufficient to retire airport bonds.
Firemen's relief.....	L. 1949, c.144	1/10 mill to 1 mill.
Montgomery		
Musical entertainment.....	L. 1939, c.219	2 mills but not over \$2,000.
Moorhead		
Police pension.....	L. 1945, c.277	3/5 mill to 1 mill.
New Prague		
Musical entertainment.....	L. 1939, c.219	2 mills but not over \$2,000.

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities —Continued	Citation	Authorizations and Limitations
North Mankato		
Improvements.....	411.49	1%.
Owatonna		
Deficiency.....	L. 1951, c. 35	Amount necessary to retire certificates not exceeding \$200,000, plus interest.
Rochester		
Firemen's relief.....	{ 424.12 L. '51, c.522	{ 1/10 mill to 1 mill.
Police pension.....	{ 423.17 L. '51, c.374	{ 3/10 mill to 1 mill.
St. Cloud		
Firemen's relief.....	{ 424.12 L. '51, c.522	{ 1/10 mill to 1 mill.
Police pension.....	{ 423.17 L. '51, c.374	{ 3/10 mill to 1 mill.
South St. Paul		
Musical entertainment and ad- vertising.....	L. 1933, c.270	1/8 mill.
Emergency relief.....	L. 1933, c.271	3/8 mill.
Parks.....	L. 1947, c.368	1.5 mill.
Virginia		
Firemen's relief.....	69.09	\$10,000.
Information bureau.....	L. 1933, c.423	\$5,000.
Police pension.....	L. 1935, c. 92	\$10,000.
Waconia		
Improvements.....	411.49	1%.
Waterville		
Musical entertainment.....	L. 1939, c.219	2 mills but not over \$2,000.
West St. Paul		
Bonds for fire apparatus, issued under this chapter.....	L. 1943, c.169	Sufficient to meet maturities.
Winona		
Firemen's relief.....	{ 424.12 L. '51, c.522	{ 1/10 mill to 1 mill.
General purposes.....	{ 275.24 L. '51, c.298	{ 30 mills.
Improvements.....	{ 426.09 L. '51, c.112	{ Amount deemed necessary to support local improvement fund.
Police pension.....	{ 423.17 L. '51, c.374	{ 3/10 mill to 1 mill.

COUNTY TAX LEVIES*

General Application	Citation	Authorizations and Limitations
Agricultural societies.....	38.27	½ mill.
Bonds and interest—		
General provisions:		
Amount necessary for payment, to be spread by auditor.....	475.64	
Amount necessary to make good any deficiency in any prior levies.....	475.74 L. '51, c.422	
At least 5% more than maturities, to be levied before bonds are issued.....	475.61 L. '51, c.422	
Funding or refunding bonds issued under Sec. 475.52—		
At least 5% more than maturities, to be levied before bonds are issued.....	475.61 L. '51, c.422	
Funding or refunding bonds issued under L. 1935, c. 119—		
Sufficient to pay interest and to amortize and pay principal on or before maturity, to be levied before bonds are issued.....	L. 1935, c.119	
State loans.....	475.73	50% in excess of amount certified by State Auditor.
Bridges.....	164.16, 164.20, 164.24	Amount necessary.
Building fund.....	373.25	2 mills.
Cattle test.....	35.19	If no funds are available tax shall be levied for amount necessary.
Civil defense.....	L. 1951, c.694	(1) 20c per capita or \$1,000, whichever is higher, to finance county's share of defense activities in areas over which the county organization has jurisdiction. (2) Levy over existing limitations to pay local share of cost of organizational equipment if gov- ernor has approved purchase. (3) To finance program during current year, an additional tax equal to the amount that may be levied for 1952 may be levied in 1951; tax anticipa- tion certificates up to 90% of the amount to be levied may be issued. (4) Limitations not applicable in case emergency exists.

*See note, page 34

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Cooperative extension.....	{ 22.46 L. '51, c.412 }	{ If revenue fund is exhausted, not less than \$1,500 nor more than \$5,000 if there is one county agent, or \$10,000, if there are two or more.
Error by auditor in previous tax levy, to correct.....	275.075	All or any part of amount omitted.
Exchange land fund.....	L. 1951, c.289	½ mill but not over \$25,000.
Health department, multi-county....	145.51	1 mill except in cities of first and second class not within the jurisdiction of the health department.
Hospital site and buildings.....	251.06	1 mill.
Hospital.....	{ 275.09 L. '51, c.423 }	{ \$65,000 in any year before 1954 in counties of 10,000 to 20,000 population.
Jail.....	641.23	Probably included in limitation for revenue fund.
Judgments.....	373.12	Amount of judgment.
Library, county.....	{ 375.33 L. '51, c.217 }	{ 2 mills on all taxable property outside of any city or village wherein a free library is located or which is already taxed.
Money and credits tax, to replace....	285.143	Amount received in 1943 from money and credits tax levied in 1942.
Monuments, reestablishment and relocation.....	L. 1951, c.288	1 mill but not over \$25,000.
Mosquito abatement.....	18.41	1 mill (in unorganized townships only).
Nursing home.....	L. 1951, c.610	Amount necessary to defray costs of operation and maintenance.
Promotion of general safety and preservation of human life.....	471.63	\$500 annually except in St. Louis county where \$1,500 annually may be levied. Does not apply in Henepin and Ramsey counties.
Public employees pensions.....	{ 353.11 L. '51, c.22 }	{ ½ of the salary deductions of employees, when governing body is notified that a deficit exists in the retirement fund, and ½ cost of annuities to employees affected by compulsory retirement.
Public Examiner's post-audit expense.	L. 1951, c.189	Amount of claim or estimated cost.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Revenue.....	{ 275.09 L. '51, c.423 }	{ If population is less than 100,000, 10 mills, or the following amounts according to population, whichever is greater: Less than 10,000.....\$ 80,000 10,000 to 20,000.....\$ 90,000 20,000 to 30,000.....\$100,000 30,000 to 40,000.....\$110,000 40,000 to 100,000.....\$125,000 And in addition (for 1951 and 1952 only) any deficit prior to 1951.
Road and bridge.....	{ 162.01 L. '51, c.523 and c.548 }	{ If population is more than 300,000, 10 mills. If population is less than 100,000, 20 mills, except counties having net indebtedness in excess of 3% or counties having 51% of the taxable valuation of the county located within a city or village—15 mills. If there are sufficient funds in the tax forfeited land fund to make a levy for debt service unnecessary then the county may levy 20 mills for road and bridge purposes.
Road and bridge, unorganized territory	162.04	21 mills but if the county has received aid as a distressed county during the preceding year the maximum rate is 10 mills.
Sanatorium		
Building and maintenance.....	376.20	5 mills.
Construction, improvement, equipment.....	376.19	1 mill. May levy in excess of 1 mill for highway terminating on sanatorium site upon favorable vote of voters.
Establishment.....	376.28	1 mill.
School survey, county.....	122.54	Amount of necessary expenses of superintendent and committee in connection with the conduct of the survey.
School tax fund, county.....	{ 128.088 L. '51, c.705 }	{ Amount which together with state aid will be sufficient to pay high school tuition to be spread on property outside of districts which maintain a secondary school.
School transportation tax fund, county	128.088	Amount which together with state aid will be sufficient to pay for the transportation of non-resident high school pupils.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Veterans service officer	197.60	Amount necessary to defray cost of salaries and expense. Not applicable in counties over 150,000 population.
Weed eradication	20.11	When city, village, or town neglects or refuses to pay charges, county shall pay and levy the amount against the property in the city, village, or town. When collected it shall be withheld from apportionment.
Welfare—		
Old age assistance, aid to dependent children, etc., and administration expenses	256.34, 262.16 & 393.08	<i>aid to totally & permanently disabled L. 53, c. 6, '17</i> Amount necessary for these purposes.
Poorhouse:		
County system	262.01	Amount needed to provide necessary land and buildings.
Town system	263.04	Amount needed to establish, maintain and govern poorhouses.
Poor relief:		
County system	262.15	Sufficient for poor relief and deficiency of prior year.
Town system	263.10	Amount necessary to cover 75% of cost of poor relief in excess of 1 mill.

Applicable to Particular Counties

Carver		
Road and bridge	L. 1951, c. 501	20 mills.
Cass		
Work farm	L. 1925, c. 12	Expense of providing necessary land and buildings.
Chippewa		
Building	L. 1949, c. 202	2 mills.
Clay		
Building	L. 1945, c. 3	\$25,000.
Crow Wing		
Revenue	L. 1951, c. 205	\$200,000.
Fillmore		
Building fund certificates	L. 1947, c. 450	2 mills.
Hennepin		
Building	L. 1945, c. 263	1/4 mill.
Revenue	275.09	} 5 mills.
	L. '51, c. 423	

COUNTY TAX LEVIES—Continued

Applicable to Particular Counties —Continued	Citation	Authorizations and Limitations
Hennepin—continued		
Road and bridge.....	$\left\{ \begin{array}{l} 162.01 \\ \text{L. '51, c.548} \end{array} \right.$	$\left. \vphantom{\left\{ \begin{array}{l} 162.01 \\ \text{L. '51, c.548} \end{array} \right\}} \right\} 10 \text{ mills.}$
Sanatorium.....	L. 1951, c.469	5½ mills.
Transfers to building and equip- ment fund.....	L. 1949, c. 17	Amount transferred.
Building commission.....	L. 1903, c.247	Amount necessary.
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. 1951, c.188	Amount necessary.
Fair ground acquisition and im- provement bonds.....	L. 1949, c.417	To be paid from levy for agricultural society purposes—38.27.
Hospital.....	L. 1947, c.340	1 mill.
Revenue.....	L. 1951, c.188	\$180,000.
Schools.....	L. 1919, c.271	10 mills.
Jail certificates.....	L. 1951, c.256	To be paid from levy for building fund.
Kandiyohi		
Building.....	L. 1947, c.358	2 mills.
Road and bridge.....	L. 1951, c.238	20 mills.
Koochiching		
Revenue.....	L. 1949, c.362	\$125,000. <i>repealed '53, c.169</i>
Unorganized.....	L. 1943, c. 80	Dissolved town orders issued prior to July 10, 1934, sufficient to meet obligations.
Welfare.....	L. 1949, c.362	\$45,000.
Equalize educational opportuni- ties.....	L. 1951, c.659	10 mills.
Lake		
Unorganized.....	L. 1937, c.395	Same taxes as organized towns.
McLeod		
Building.....	L. 1949, c. 16	3 mills.
Marshall		
Building.....	L. 1949, c. 28	3 mills.
Road and bridge funding bonds..	L. 1949, c.172	Amount necessary which may be in addition to the maximum allowed for road and bridge purposes.
Meeker		
Building.....	L. 1947, c.381	2 mills.
Road and bridge.....	L. 1951, c.306	20 mills.

COUNTY TAX LEVIES—Continued

Applicable to Particular Counties —Continued	Citation	Authorizations and Limitations
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Morrison		
Building.....	L. 1947, c.256	10 mills.

Olmsted		
Building.....	L. 1947, c.277	2 mills.

Otter Tail		
Road and bridge.....	L. 1951, c.260	20 mills.

Pennington		
Building.....	L. 1947, c. 10	\$10,000.

Pope		
Advertising and developing agri- cultural resources.....	L. 1943, c.510	½ mill.
Agricultural society.....	L. 1951, c.198	1 mill.

Ramsey		
Revenue.....	L. 1951, c.521	7 mills.
Road and bridge.....	162.01	10 mills.
	L. '51, c.548	

Red Lake
Bridge construction
49.255 5 mills.

St. Louis		
All county purposes.....	L. 1945, c.117	24 mills.
Cooperative extension.....	22.46	\$45,000 if county revenue fund is ex- hausted.
	L. '51, c.390	
Emergency fund.....	L. 1941, c.118	Sufficient to restore fund to \$20,000.
Hospital.....	L. 1951, c.388	\$175,000.
Indebtedness, operation of schools, and construction of new school buildings of unorganized school territory.....	L. 1951, c.236	1 mill (1951 through 1958).
Contagious disease control.....	L. 1951, c.430	\$40,000.
Replacement court house fund....	L. 1951, c.470	1 mill in 1951 and 1952.
Road and bridge.....	162.01	11½ mills in 1951 and 1952, 10½ mills thereafter; excess over 7 mills in 1951 and 1952 shall be apportioned to the City of Duluth.
	L. '51, c.548	
Revenue.....	L. 1947, c.322	6 mills.
Sanatorium.....	L. 1949, c.729	4½ mills.
Schools.....	L. 1945, c.368	8/10 mill.
Welfare.....	264.04	12 to 16 mills.
Work farm.....	L. 1939, c. 55	3/10 mill.
Building commission.....	394.05	Amount necessary.

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

Swift		
Building.....	L. 1949, c.202	2 mills.

COUNTY TAX LEVIES—Continued

Applicable to Particular Counties —Continued	Citation	Authorizations and Limitations
Todd		
Snow removal.....	L. 1949, c.307	4 mills.
Waseca		
Revenue.....	L. 1947, c.269	10 mills.
Washington		
Revenue.....	Ex. L. 1937, c.19	\$85,000.
Building.....	L. 1949, c.668	3 mills.
Watsonwan		
Revenue.....	L. 1947, c.269	10 mills.
Winona		
Fairground acquisition and im- provement bonds.....	L. 1951, c.415	To be paid from levy for agricultural society purposes—38.27.
Wright		
Building.....	L. 1947, c.358	2 mills.

HOUSING AND REDEVELOPMENT AUTHORITIES*

General Application	Citation	Authorizations and Limitations
Redevelopment purposes.....	462.545	1 mill upon approval of the municipal governing body for the first two years after the establishment of the authority; ½ mill thereafter.

*See note, page 34

SCHOOL DISTRICT TAX LEVIES*

	Citation	Authorizations and Limitations
Common Districts		
Buildings and sites.....	127.04	Valuation \$60,000 or more, 10 mills; \$20,000 to \$60,000, \$600.00; less than \$20,000, 30 mills.
Maintenance.....	124.10 & 125.07	Amount necessary.

County Districts		
All purposes.....	123.27	Same as ten or more township districts except as to limitation on agricul- tural lands.

Independent Districts		
Building and sites.....	127.04	8 mills.
Maintenance.....	125.08	Amount necessary.

Special Districts** For Various Purposes

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 Districts—Generally

All levies for general and special purposes except as provided in 275.48 and 275.075, "excess in- debtedness" as provided in 275.13, and certain so-called "cash basis" laws.....	275.12, sub. 1	\$40.00 per capita. If the above rate will not produce \$110,000 for each school unit con- sisting of grades 1 to 12, the levy may be not over \$60.00 per capita and not over \$110,000 per complete school unit.
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Additional levies for general and special purposes.....	{ 275.12, sub. 2 L. '51, c.473 }	{ Population over 5,000 and operating schools in not more than 4 cities and villages: \$11.00 per capita;
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*See note, page 34.

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

Duluth	Minneapolis	Red Wing	St. Paul	Winona
Jackson	Owatonna	Rochester	S. St. Paul	

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally —Continued	Citation	Authorizations and Limitations
		Population over 5,000 and operating schools in more than 4 cities and villages: \$19.00 per capita;
		Population 2,500 to 5,000 and not within the following classifications: \$17.00 per capita;
		Population over 2,500 where the maximum levy will amount to \$110,000 for each school unit: \$17.00 per capita in excess of \$110,000;
		Population less than 2,500 where the maximum levy will amount to \$110,000 or less: \$21.00 per capita.
Per capita tax limitation adjustment for cost of living changes.....	275.12, sub. 4 } L. '51, c.473 }	Population over 10,000, maximum levies may be increased by 1.2% for each of first 10 points over 169, and by .6% for each point increase over 10; Population 4,000 to 10,000, maximum levies may be increased by 1.8% for each of the first 10 points over 169, and by .6% for each point increase over 10; Population under 4,000, maximum levies may be increased by 2.2% for each of the first 10 points over 169, and by .6% for each point increase over 10.
<i>Certificates issued when district is enjoined from levying because of 65% law (275.12 sub. 5)</i>	<i>275.12 sub. 6</i>	Not less than \$2 per capita of the added levies must be set aside in a building rehabilitation fund.
Loss in population as a result of 1950 census.....	275.14 } L. '51, c.447 }	School districts which have lost population according to the 1950 census are authorized to spread the resulting per capita tax loss over a seven-year period by decreasing the population each year by one-seventh of the amount of the loss. For 1951 the same population will be used as for 1950. Applicable only if a special census is not taken.
Bonds and interest— General provisions: Amount necessary for payment to be spread by county auditor...	475.64	

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally —Continued	Citation	Authorizations and Limitations
At least 5% more than maturities to be levied before bonds are issued.....	{ 475.61 L. '51, c.422 }	
Amount necessary to make good any deficiency in any prior levies.....		
Emergency tax anticipation cer- tificates.....	125.091	Amount required to pay certificates and interest.
Funding or refunding bonds issued under Sec. 475.52— At least 5% more than maturi- ties to be levied before bonds are issued.....	475.61	
Funding or refunding bonds issued under this chapter.....	L. 1935, c.119	Sufficient to pay interest and to amor- tize and pay principal on or before maturity.
School house construction.....	L. 1951, c.564	Sufficient to pay principal not to ex- ceed \$200,000 and interest. (Dis- tricts having 5,000 to 10,000 popu- lation and operating schools in more than four villages or cities)
State loans.....	475.73	50% in excess of amount certified by State Auditor.
Unorganized territory.....	123.53	Sufficient to pay interest and principal.
Buildings..... <i>#18 - G1/b.c. +</i>	L. 1951, c.661	Not to exceed 45% of cost nor exceed limitations of 275.12 by \$45,000 (districts having 2,750 to 4,000 population).
County school tax spread by county auditor.....	127.02	1 mill.
Cut in valuation, to make up for...	275.48	Amount by which tax has been reduced by reduction of valuation after tax was spread.
Debt and bonds of—		
Consolidated districts.....	122.27	{ Taxes to be levied on property form- erly comprising such district in suffi- cient amounts to pay debts.
	123.47	
Dissolved districts.....	L. 1927, c. 21	
	123.54	
Error by auditor in previous levy, to correct.....	275.075	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.

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally —Continued	Citation	Authorizations and Limitations
Judgments.....	126.04 & 126.06	Sufficient to pay judgment.
<i>Library (certain districts)</i>	<i>124.03</i>	<i>3 mills.</i>
Maintenance— In common and independent districts maintaining graded elementary or high school and in unorganized territory.....	{ 127.05, sub. 1 & 4 L. '51, c. 549 }	The rate of taxation of agricultural lands for school maintenance shall not exceed by more than ten per cent the average rate for school maintenance on similar lands in common school districts of the same county; provided such county has 20 or more common school districts; nor shall such rate exceed one-half the rate for school maintenance on nonagricultural lands in the same school district or unorganized territory in counties having less than 20 common school districts. (sub. 1). If the total funds received from state aid plus the proceeds from the maximum levy on agricultural land and a 40 mill levy on all other property subject to taxation are not sufficient to maintain the school, the school board may make an additional levy which shall be uniform on all property. This additional levy shall be within existing limitations, if any, upon the total levy of said district. (sub. 4).***
In joint districts.....	127.05, sub. 2	When a joint school district is located in two or more counties, the rate of taxation of agricultural lands for school maintenance in any such joint school district maintaining a graded elementary or high school shall, in each of such joint school districts, be equalized at the rate of the county in which the school house is located in such joint school district.
In a consolidated district containing a village entirely within the district limits.....	127.05, sub. 3	If a village is entirely within the territorial limits of a consolidated school district and the total assessed valuation of the property within the village does not exceed ten per cent of the total assessed valuation of the property within the district, the rate

***See opinion of Attorney General on page 35.

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally —Continued	Citation	Authorizations and Limitations
Maintenance—Continued		of taxation of agricultural lands in the district for school maintenance shall not exceed the average rate for school maintenance on agricultural lands in common school districts of the county in which the consolidated school district is located by more than 100 per cent rather than in accordance with the provisions of subdivision 1.
In any consolidated district or a district formed under Sections 122.40 through 122.56, maintaining a graded elementary or secondary school.....	{ 127.05, sub. 1 & 4 } { L. '51, c. 549 }	The rate of taxation of agricultural land and personal property having taxable situs on farms shall not exceed one-half the rate for school maintenance on other taxable property in the same school district. (sub. 1). When the total funds anticipated to be received from state aid plus the revenue anticipated to be received from a tax levy as provided in subdivision 1 for agricultural land and personal property having taxable situs on farms, plus revenue anticipated to be received from at least a 50 mill levy on all other property will not produce sufficient revenue to maintain the school, an additional levy for school maintenance shall be made which shall be uniform on all taxable property subject to limitations imposed by law. (sub. 4).
Public employees pensions..... (Except employees of Minneapolis schools and some common districts)	{ 353.11 } { L. '51, c. 22 }	{ 1/2 of the salary deductions of employees, when governing body is notified that a deficit exists in the retirement fund, and 1/2 cost of annuities to employees affected by compulsory retirement.
Public Examiner's post-audit expense.....	L. 1951, c. 189	Amount of claim or estimated cost.
Teachers retirement associations...	135.24	In first class cities, amount necessary.

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts	Citation	Authorizations and Limitations
Chisholm		
Cash basis bonds.....	L. 1935, c.261	Sufficient to pay principal and interest.
Duluth		
Building fund and current expenses	L. 1951, c.398	(See law)
Funding bonds.....	L. 1935, c. 67	5% in excess of maturities.
Improvement bonds.....	L. 1935, c. 9	5% in excess of maturities.
Grand Rapids		
Funding bonds.....	L. 1941, c.113	5% in excess of maturities.
Minneapolis.....	L. 1951, c.691	Additional 9 mills.
Winona		
Building bonds.....	Ex. L. 1935, c. 40	Sufficient for interest and sinking fund.
General fund.....	L. 1947, c.155	Amount needed.
Sinking fund.....	L. 1923, c.255	10 mills.

TOWN TAX LEVIES*

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

General Purposes

Additional (after disposing of the annual report).....	275.09	5 mills.
	L. '51, c.149	
Towns having over 7,000 population..	275.09	10 mills.
	L. '51, c.149	

Regular		
Valuation \$100,000 or more.....	275.09	5 mills.
	L. '51, c.149	
\$35,000 to \$100,000.....	275.09	\$350.00.
	L. '51, c.149	
Less than \$35,000.....	275.09	10 mills.
	L. '51, c.149	

In Crow Wing & Morrison Counties only		
Valuation \$300,000 or more.....	L. 1941, c.451	2 mills.
\$250,000 to \$300,000.....	L. 1941, c.451	2.5 mills.
\$100,000 to \$250,000.....	L. 1941, c.451	3 mills.
Less than \$100,000.....	L. 1941, c.451	\$250.00.

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

Special Purposes

Airports.....	360.037	Amount approved by voters.
Band.....	449.09	3 mills but not over \$1,500.

Bonds and interest—

General provisions:		
Amount necessary for payment, to be spread by auditor.....	475.64	
At least 5% more than maturities, to be levied before bonds are issued.....	475.61	
	L. '51, c.422	

*See note, page 34

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and Interest—Continued		
Amount necessary to make good any deficiency in any prior levies.....	475.74 L. '51, c.422	}
Funding or refunding bonds issued under Sec. 475.52—		
At least 5% more than maturities, to be levied before bonds are issued.....	475.61 L. '51, c.422	}
Funding or refunding bonds issued under this chapter.....		
	L. 1935, c.119	Sufficient to pay interest and to amortize and pay principal on or before maturity.
State loans.....	475.73	50% in excess of amount certified by State Auditor.
Bridge repairs.....	164.28	Sufficient to pay ½ cost of bridge repairs made by county.
Buildings.....	365.14	Amount authorized at town meeting.
Cemetery (certain towns only).....	471.24	Not to exceed \$1,000.
Cemetery.....	365.10	Amount authorized by voters to purchase grounds for cemetery.
Civil defense.....	L. 1951, c.694	(1) 20c per capita or \$1,000, whichever is higher, to finance town's share of defense activities. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) To finance program during current year, and additional tax equal to the amount that may be levied for 1952 may be levied in 1951; tax anticipation certificates up to 90% of the amount to be levied may be issued. (4) Limitations not applicable in case emergency exists.
Commemorative purposes.....	L. 1951, c. 38	\$250.
Dragging.....	163.06	1 mill but not over \$1,000, to be spread automatically by the county auditor.
Dump grounds (towns in Hennepin and Ramsey counties).....	368.64	\$500.
Fire apparatus and fire protection....	365.15 to 365.19	10 mills but not over \$3,000.
Fire and police protection.....	365.23	Amount authorized by voters.

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Fire protection district.....	368.85	5 mills.
Fire relief association (certain towns only).....	L. 1951, c.151	1 mill. <i>MSA 366.27</i>
Forest fire prevention.....	88.04	10 mills but not over \$3,000.
Judgments.....	365.42	Amount of judgment.
Library (in neighboring municipality). {	134.12 L. '51, c.217	{ 2 mills.
Lighting streets and parks (towns in Hennepin and Ramsey counties)...	368.64	1 mill.
Mosquito abatement.....	18.38	1 mill.
Municipal forests.....	459.06	5 mills.
Park.....	365.10	Amount authorized by voters.
Park (towns in Hennepin and Ramsey counties).....	368.64	\$500.
Planning commission.....	394.14	\$1,000.
Police (certain towns only).....	366.022	Amount authorized by voters.
Poor (in counties operating under town system of poor relief).....	263.05	Amount necessary.
Promotion of general safety and preservation of human life.....	471.63	\$500 annually. Does not apply in Hennepin and Ramsey counties.
Public Examiner post-audit expense..	L. 1951, c.189	Amount of claim or estimated cost.
Public employees pensions..... {	353.11 L. '51, c. 22	{ ½ of the salary deductions of employees when governing body is notified that a deficit exists in the retirement fund, and ½ cost of annuities to employees affected by compulsory retirement.
Road and bridge..... {	163.05 L. '51, c.427	{ 25 mills regular levy, and in case of emergency 5 mills may be levied by town board.
Road and bridge (erroneous levy)....	L. 1951, c.228	Sufficient to compensate for deficit.
Road drainage.....	163.12	10 mills—except in Biwabik it is a part of regular road and bridge levy and not in addition thereto.

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Road work done by county.....	162.24	Sufficient to cover cost.
Telephone.....	237.35	10 mills.
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 L. '51, c.397 }	Sufficient for interest and sinking fund.
Water lines and mains bonds....		
Hall and office buildings.....	L. 1951, c.477	Sufficient for principal and interest.
	L. 1951, c.396	Sufficient for principal and interest.

*Indicate taxes that are within or without overall limitations,
See League Bulletin*

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 275.075, "excess indebtedness" as provided in 275.13, certain so-called "cash basis" laws, and per capita tax limitation adjustments for cost of living changes.....	275.11 L. '51, c.539	\$50.00 per capita. Note: Villages on the iron range may increase maximum levy by 2% for each of the first 10 points that the consumers' price index goes above 169 and by six-tenths of one per cent for each additional point increase above 10.
Loss in population as a result of 1950 census.....	275.14 L. '51, c.447	Villages which have lost population according to 1950 census are authorized to spread the resulting per capita tax loss over a four-year period by decreasing the population each year by one-fourth of the amount of the loss. For 1951 the same population will be used as for 1950. Applicable only if a special census is not taken.
Cut in valuation after the mill rate has been determined by the auditor, to make up for.....	275.48	Amount by which tax has been reduced (under maximum) by reduction of valuation.
Error by auditor in previous levy, to correct.....	275.075	All or any part of amount omitted.
General Purposes		
Corporation (Village) taxes.....	412.251 L. '51, c.104	30 mills in villages having assessed valuation of more than \$500,000. 35 mills in villages having assessed valuation of less than \$500,000.
Money and credits tax, to replace....	285.143	Amount received in 1943 from money and credits tax levied in 1942.
Special Purposes		
Advertising.....	465.56	½ mill but not over \$1,000.
Airports.....	360.037	Amount approved by voters.
Armory building commission (State)..	193.145	5/10 mill.
Armory commission (Village).....	193.20	Amount necessary.

*See note, page 34

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Band.....	449.09	3 mills but not over \$10,000.
Bonds and interest—		
General provisions:		
Amount necessary for payment, to be spread by auditor.....	475.64	
Amount necessary to make good any deficiency in any prior levies.....	475.74 L. '51, c.422	
At least 5% more than maturities, to be levied before bonds are issued.....	475.61 L. '51, c.422	
Separation of land from village not to release such land from liability for payment of indebt- edness.....	412.061	
Community building and fire hall (Villages in Itasca county only) ..	L. 1949, c.445	2 mills to retire principal and interest of bond or certificate issue of not to exceed \$100,000.
Excess indebtedness.....	275.13	Sufficient to pay "excess indebtedness".
Funding or refunding bonds issued under Sec. 475.52—		
At least 5% more than maturities, to be levied before bonds are issued.....	475.61 L. '51, c.422	
Funding or refunding bonds issued under L. 1947, c. 25.....	L. 1947, c. 25	Amount necessary to pay such obli- gations.
Funding or refunding bonds issued under L. 1935, c.119—		
Sufficient to pay interest and to amortize and pay principal on or before maturity, to be levied before bonds are issued.....	L. 1935, c.119	
Sewers and sewage disposal plants..	444.075 L. '51, c.366	Within the limitations of Sec. 275.11; provided that 35% of the levy may be in excess of the limitations of Sec. 275.11.
Special assessment bonds or war- rants.....	412.471	Sufficient to make up deficiency.
State loans.....	475.73	50% in excess of amount certified by State Auditor.
Cemetery (certain villages only)	471.24	Not to exceed \$1,000.
Cemetery (certain villages only)	L. 1947, c.387	3 mills but not over \$1,500.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Civil defense.....	L. 1951, c.694	(1) 20c per capita or \$1,000, whichever is higher, to finance village's share of defense activities. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) To finance program during current year, an additional tax equal to the amount that may be levied for 1952 may be levied in 1951; tax anticipation certificates up to 90% of the amount to be levied may be issued. (4) Limitations not applicable in case emergency exists.
Firemen's relief.....	424.30	1/10 mill to 1 mill.
Forest fire prevention.....	88.04	10 mills but not over \$3,000.
Improvements.....	412.431	Sufficient to pay village share of improvement cost.
Judgments.....	465.14	Sufficient to pay judgments.
Library.....	134.07	5 mills.
Library (in neighboring municipality).{	134.12 L. '51, c.217	} 2 mills.
Memorial building.....	416.02	"Within the limits permitted by law".
Mosquito abatement.....	18.38	1 mill.
Municipal forests.....	459.06	5 mills.
Musical entertainment.....{	412.251 L. '51, c.104	} 1 mill, but not over \$500.
Park (In Hennepin and Ramsey Counties only).....{	412.531 L. '51, c.378	} 2 mills.
Pensions—Fire department.....	424.30	1/10 mill to 1 mill.
Planning commission.....	394.14	\$1,000.
Poor (in counties operating under town system of poor relief).....	263.05	Amount necessary.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Promotion of general safety and preservation of human life.....	471.63	\$500 annually. Does not apply in Hennepin and Ramsey Counties.
Public employees pensions.....	$\left\{ \begin{array}{l} 353.11 \\ \text{L. '51, c. 22} \end{array} \right\}$	$\left\{ \begin{array}{l} \frac{1}{2} \text{ of the salary deductions of employees, when governing body is notified that a deficit exists in the retirement fund, and } \frac{1}{2} \text{ cost of annuities to employees affected by compulsory retirement.} \end{array} \right\}$
Public Examiner's post-audit expense.	L. 1951, c.189	Amount of claim or estimated cost.
Public works reserve.....	471.57	"Within existing limits".
Sewers and sewage disposal plants....	$\left\{ \begin{array}{l} 444.075 \\ \text{L. '51, c.366} \end{array} \right\}$	$\left\{ \begin{array}{l} \text{Within the limitations of Sec. 275.11; provided that 35\% of the levy may be in excess of the limitations of Sec. 275.11.} \end{array} \right\}$
Utilities fund (in villages having a public utilities commission).....	$\left\{ \begin{array}{l} 412.251 \\ \text{L. '51, c.104} \end{array} \right\}$	$\left\{ \begin{array}{l} 5 \text{ mills.} \end{array} \right\}$
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 limitation applies to this as to Sec. 429.15 above.

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.

VILLAGE TAX LEVIES—Continued

Applicable Only to Particular Villages	Citation	Authorizations and Limitations
Crosby General purposes.....	{ 275.37 L. '51, c.202 }	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.
Corporation, utility services furnished, and library purposes...	L. 1949, c.447	28 mills until January 1, 1951 for corporation purposes and utility services furnished; after January 1, 1951, 33 mills for corporation purposes, utility services furnished and library purposes.
Firemen's relief.....	L. 1951, c. 48	\$15,000.
Police pension.....	L. 1951, c.243	\$15,000. Over \$15,000 when pensions paid during preceding year exceed \$15,000.
Kinney Cash basis bonds.....	L. 1931, c.277	57% of principal and interest.
Marble Cash basis bonds.....	L. 1933, c.211	40% of principal and interest.
McKinley Cash basis bonds.....	L. 1931, c.397	50% of principal and interest.
Nashwauk Cash basis bonds.....	L. 1947, c.596	Levy for bonds and interest to be deducted from levies of 28 mills for library and general purposes.
Police pension.....	L. 1947, c. 77	\$1,000.
Pelican Rapids General purposes.....	L. 1947, c.454	35 mills.

*Repealed
L. 1958, c. 29*

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

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

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

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

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

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

OPINION OF THE ATTORNEY GENERAL INTERPRETING SECTION 127.05

November 6, 1951.

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

Dear Mr. Iversen:

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

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

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

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

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

You submit the following:

QUESTION 1

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

QUESTION 2

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

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

QUESTION 3

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

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

ANSWER TO QUESTION NO. 1

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

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

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

ANSWER TO QUESTION NO. 2

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

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

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

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

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

ANSWER TO QUESTION NO. 3

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

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

Any former opinion inconsistent herewith is hereby superseded.

Very truly yours,

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

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