



itor - State of Minnesota

R.A. Whitaker

TAX LEVY

AUTHORIZATIONS AND LIMITATIONS

for

CITIES, VILLAGES, TOWNS, SCHOOL DISTRICTS

AND COUNTIES IN MINNESOTA

1955

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STATE OF MINNESOTA

DEPARTMENT OF PUBLIC EXAMINER

R. B. VECELLIO
Deputy Public Examiner
Division of Municipal Reporting
R. A. Whitaker, Supervisor
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FOREWORD

The laws shown herein were compiled to meet the long recognized need for a single booklet containing citations to statutes and laws specifically dealing with tax levies; laws which at the present time are scattered in many books and under various subjects in indices, and in some cases can only be found after a tedious, painful effort. The laws passed at the 1955 session of the Legislature, relating to the subject of tax levies, are included in this publication.

This compilation is not a digest. It is in the nature of an index to both general and special laws passed by our Legislature on the subject. Tax levies for the state government and the cities of the first class are not covered in this report, nor are levies authorized by charter provisions. Citations are to sections in Minnesota Statutes 1953 (which are the same section numbers as appear in Minnesota Statutes Annotated), or to chapters in the various session laws.

Special attention is called to the opinions of the Attorney General on mill-rate limitations beginning on page 34 in this compilation.

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

CITY TAX LEVIES*

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

General Provisions	Citation	Authorizations and Limitations
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	\$50.00 per capita. Note: Cities on the iron range may increase maximum levy by $3\frac{1}{4}\%$ for each of the first 6 points that the consumers' price index goes above 102 and by one per cent for each additional point increase above 6.
Loss in population as a result of 1950 census.....	275.14	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. 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	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	$\frac{1}{2}$ mill but not over \$1,000.
Advertising (second and third class cities).....	425.055 L. '55, c.832	} 1 mill.
Airports.....	360.037	
Armory building commission (State)..	193.145	5/10 mill.

*See note, page 37

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 L. '55, c.109 }	{ 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	
At least 5% more than maturities to be levied before bonds are issued.....	{ 475.61 L. '55, c.811 }	
Bridge over interstate waters, issued under Sec. 441.18 before Sept. 1, 1927.....	441.20	Amount of maturities.
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. '55, c.811 }	
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	
Hospital, community.....	L. 1953, c.364	Cities of fourth class may levy to make up deficiency in funds available from liquor store earnings for payment of hospital bonds.
Parking facility bonds.....	{ 459.14 L. '55, c.259 }	{ Sufficient to retire bonds.
Paving, curbs, or storm sewers, issued under Sec. 440.33.....	& 873 440.34	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.

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest—Continued		
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.
Special assessment improvement bonds.....	429.091	Sufficient to take care of deficiencies.
State loans.....	475.73	50% in excess of amount certified by State Auditor.
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. 1955, c.737	(1) 20c per capita or \$1,000, whichever is higher, to finance city's share of defense activities. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) Limitations not applicable in case emergency exists.
Firemen's relief.....	424.30	1/10 mill to 2 mills.
Forest fire prevention.....	88.04	10 mills but not over \$3,000.
Gifts, interest on.....	465.05	Sufficient to pay interest.
Improvements in certain cities.....	L. 1870, c.31	1%.
Insect pests, control of.....	18.14	2 mills but not more than 50 cents ¹ per capita.
Judgments.....	465.14	Sufficient to pay judgments.
Library.....	{ 134.07 L. '55, c.120 }	{ 5 mills.
Library (in neighboring municipalities)	134.12	2 mills.
Memorial building.....	416.02	"Within the limits permitted by law"
Mosquito abatement.....	18.38	1 mill.
Municipal forest.....	459.06	5 mills.
Musical entertainment—		
Second class cities.....	449.07	\$1,500.
Third class cities.....	449.08	1 mill but not over \$3,000.
Third or fourth class cities.....	L. 1917, c.426	½ mill but not over \$2,000.
Certain fourth class cities.....	449.06	1½ mills but not over \$3,500.

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Park districts, operation and maintenance	398.16 L. '55, c.806	\$.18 to \$.35 per capita in Hennepin County (except Minneapolis) and counties contiguous thereto, except Ramsey County.
Parking facilities.....	459.14	½ mill.
Parks in fourth class cities.....	448.32	5 mills.
Permanent improvement and replacement fund.....	L. 1955, c.638	Cities over 900 population, \$5.00 per capita but not more than 5 mills. Cities under 900 population, \$7.50 per capita but not more than 10 mills. Applicable to cities having over \$200,000 assessed valuation of which 50% is iron ore.
Planning Commission.....	394.14	\$1,000.
Police pension—		
Third class cities.....	423.376	1 mill, additional ½ mill when fund balance is less than \$50,000.
Fourth class cities.....	423.21	1/5 mill.
Fourth class cities.....	423.47	1 mill.
Poor (in counties operating under town system of poor relief).....	263.05	Amount necessary.
Promotion of general safety and preservation of human life.....	471.63	\$500 annually. Does not apply in Hennepin and Ramsey counties.
Public employees pensions.....	353.11 L. '55, c.815	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.	215.26	Amount of claim or estimated cost. When audit is mandatory, levy may be made in advance.
Public works reserve.....	471.57	"Within existing limits".
Recreation (cities having over 55% iron ore valuation).....	L. 1955, c.330	2 mills but not over \$3 per capita or \$15,000.

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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.
Special assessment improvements . . . {	429.051 L. '55, c.842	} City's share of cost of improvements.
Waterworks in third class cities	456.14	
		Value of hydrant rental and water used by city.

Applicable Only to Particular Cities

Albert Lea		
Firemen's relief	L. 1953, c.44	1/10 mill to 1 mill.
Austin		
Firemen's relief	L. 1951, c.45	1 mill.
Police pension	L. 1943, c.432	3/10 mill to 1 mill.
Biwabik		
Comprehensive bond issue	L. 1953, c.542	Sufficient to retire bonds.
Brainerd		
Recreation	L. 1955, c.330	2 mills but not over \$3 per capita or \$15,000.
Chisholm		
Firemen's relief	L. 1955, c.293	\$10,000 to \$20,000.
Police pension	L. 1949, c.164	\$8,000 annually. If more than \$8,000 is paid for pensions in any year, the levy may be in an amount equal to the pensions paid, provided that the levy does not exceed the limits permitted by law.
Sewage disposal plant	L. 1951, c.145	10 mills.
Permanent improvement and equipment fund	L. 1949, c.215	5 mills.
Hospital	L. 1955, c.264	\$77,000 in 1953, and \$60,000, each year, in 1954 through 1958.
Crookston		
Firemen's relief	L. 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. 1953, c.391	\$10,000 to \$15,000.
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.

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities —Continued	Citation	Authorizations and Limitations
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.
Comprehensive bond issue.....	L. 1953, c.545	Sufficient to retire bonds.
Henderson		
All purposes.....	L. 1953, c.441	Such amounts as are authorized for cities of the fourth class.
Le Sueur		
Musical entertainment.....	L. 1939, c.219	2 mills but not over \$2,000.
Mankato		
Airport.....	L. 1949, c. 2	Sufficient to retire airport bonds.
Firemen's relief.....	L. 1953, c.37	1/10 mill to 1 mill.
Montgomery		
Musical entertainment.....	L. 1939, c.219	2 mills but not over \$2,000.
Moorhead		
Police pension.....	L. 1945, c.277	3/5 mill to 1 mill.
Firemen's relief.....	L. 1955, c.75	½ mill to 1 mill.
New Prague		
Musical entertainment.....	L. 1939, c.219	2 mills but not over \$2,000.
North Mankato		
Improvements.....	411.49	1%.
Owatonna		
Deficiency.....	L. 1951, c. 35	Amount necessary to retire certificates not exceeding \$200,000, plus interest.
Red Wing		
Firemen's relief.....	L. 1953, c.348	½ mill to 1 mill.
Rochester		
Firemen's relief.....	{ 424.12 L. 55, c.164 }	{ 1/10 mill to 2 mills.
Police pension.....	{ 423.807 L. '55, c.105 }	{ 3/10 mill to 1 mill.
Band.....	{ 449.09 L. '55, c.109 }	{ 3 mills but not over \$25,000.
St. Cloud		
Firemen's relief.....	{ 424.12 L. '55, c.164 }	{ 1/10 mill to 2 mills.
Police pension.....	{ 423.807 L. '55, c.105 }	{ 3/10 mill to 1 mill.

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities —Continued	Citation	Authorization and Limitations
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South St. Paul

Musical entertainment and advertising.....	L. 1933, c.270	1/8 mill.
Emergency relief.....	L. 1933, c.271	3/8 mill.
Parks.....	L. 1947, c.368	1.5 mill.
Firemen's relief.....	L. 1953, c.44	1/10 mill to 1/2 mill.

Virginia

Firemen's relief.....	L. 1953, c.399	1/10 mill to 1 mill.
Information bureau.....	L. 1933, c.423	\$5,000.
Police pension.....	L. 1935, c. 92	\$10,000.
Recreation building bonds.....	L. 1953, c.486	Sufficient to retire bonds.
Hospital bonds.....	L. 1953, c.491	Sufficient to retire bonds.
Police and fire equipment bonds.	L. 1955, c.852	Sufficient to retire bonds.

Waconia

Improvements.....	411.49	1%.
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Waterville

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

Bonds for fire apparatus, issued under this chapter.....	L. 1943, c.169	Sufficient to meet maturities.
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Winona

Firemen's relief.....	{ 424.12 L. '55, c.164 }	{ 1/10 mill to 2 mills.
General purposes.....	275.24	50 mills.
Improvements.....	426.09	Amount deemed necessary to support local improvement fund.
Police pension.....	{ 423.807 L. '55, c.105 }	{ 3/10 mill to 1 mill.
Flood control.....	465.64	Amount necessary.

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	
At least 5% more than maturities, to be levied before bonds are issued.....	475.61	
Funding or refunding bonds issued under Sec. 475.52—		
At least 5% more than maturities, to be levied before bonds are issued.....	475.61	
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. 1955, c.737	(1) 20c per capita or \$1,000, whichever is higher, to finance county's share of defense activities in areas over which the county organization has jurisdiction. (2) Levy over existing limitations to pay local share of cost of organizational equipment if gov- ernor has approved purchase. (3) Limitations not applicable in case emergency exists.

*See note, page 37

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Cooperative extension.....	22.46	If revenue fund is exhausted, not less than \$1,500 nor more than \$7,500 if there is one county agent, or \$15,000, 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.
Fire protection in unorganized townships.....	L. 1955, c.501	Amount necessary.
Health department, multi-county....	145.51	1 mill except in cities of first and second class not within the jurisdiction of the health department.
Historical society.....	138.071	½ mill (not applicable in Hennepin, Ramsey and St. Louis counties).
Hospital site and buildings.....	251.06	1 mill.
Hospital.....	275.09	} \$65,000 in any year in counties of 10,000 to 20,000 population. <i>see 376.08 for conflict in population caused by enactment of Chap. 275.</i>
	L. '55, c.524	
Hospital districts		
Operation, maintenance, bonds and interest.....	{ L. 1955, c.227 and c.400	{ Amount necessary. Chapter 227 apparently is applicable to Anoka, Cass, Chisago, Mahnomon, Red Lake, Rock and Watonwan counties. Chapter 400 apparently is applicable to Rice and Washington counties.
Insect pests, control of.....	18.14	2 mills but not more than 50 cents per capita.
Jail.....	641.23	Probably included in limitation for revenue fund.
Judgments.....	373.12	Amount of judgment.
Library, county.....	375.33	2 mills on all taxable property outside of any city or village wherein a free library is located or which is 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.....	381.12	1 mill but not over \$25,000.
Mosquito abatement.....	18.41	1 mill (in unorganized townships only).
Nursing home.....	375.56	Amount necessary to defray costs of operation and maintenance.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Promotion of general safety and preservation of human life.....	471.63	\$500 annually except in St. Louis county where \$1,500 annually may be levied. Does not apply in Hennepin and Ramsey counties.
Public employees pensions.....	{ 353.11 L. '55, c.815 }	{ 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.	215.26	Anticipated audit expense.
Revenue.....	{ 275.09 L. '55, c.524 }	{ 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
	275.09	Counties having an assessed valuation of more than \$1,750,000 and less than \$2,500,000; over 14,000 population; and less than 75 townships, \$100,000.
Road and bridge.....	{ 162.01 L. '55, c.216 }	{ 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%, 15 mills. If there are sufficient funds in the tax forfeited land fund to make a levy for debt service unnecessary then the county may levy 20 mills for road and bridge purposes. Also excepted are counties having less than 100,000 population which have 51 % of the taxable valuation of the county located within a city or village—15 mills.
Road and bridge, unorganized territory	162.04	21 mills but if the county has received aid as a distressed county during the preceding year the maximum rate is 10 mills.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Sanatorium		
Building and maintenance.....	376.20	5 mills.
Construction, improvement, equip- ment.....	376.19	1 mill. May levy in excess of 1 mill for highway terminating on sanatorium site upon favorable vote of voters.
Establishment.....	376.28	1 mill.
School survey, county.....	122.54	Amount of necessary expenses of superintendent and committee in connection with the conduct of the survey.
School tax fund, county.....	128.088	Amount which together with state aid will be sufficient to pay high school tuition to be spread on property outside of districts which maintain a secondary school. Separate levy authorized for deficiency in prior year levy for tuition.
School transportation tax fund, county	128.088	Amount which together with state aid will be sufficient to pay for the transportation of non-resident high school pupils.
Veterans service officer.....	197.60	Amount necessary to defray cost of salaries and expense. Not applicable in counties 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, aid to totally and perma- nently disabled persons, etc., and administration expenses.....	256.34, 262.16, & 393.08	} Amount necessary for these purposes.
Blind, aid to.....	256.67 L. '55, c.711	} Amount necessary.
Poorhouse:		
County system.....	262.01	Amount needed to provide necessary land and buildings.
Town system.....	263.04	Amount needed to establish, maintain and govern poorhouses.
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 Only to Particular Counties	Citation	Authorizations and Limitations
Anoka		
Revenue.....	L. 1955, c.7	20 mills.
Carlton		
Road and bridge.....	{ 162.01 L. 1955, c.216 }	20 mills.
Road and bridge, unorganized territory.....	{ 162.04 L. 1955, c.217 }	31 mills.
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.
Douglas		
Road and bridge.....	L. 1955, c.149	20 mills.
Fillmore		
Building fund certificates.....	L. 1947, c.450	2 mills.
Freeborn		
Federal aid road and bridge.....	L. 1955, c.176	5 mills (1955 through 1958).
Hennepin		
Building.....	L. 1945, c.263	¼ mill.
Revenue.....	{ 275.09 L. '55, c.524 }	5 mills.
Road and bridge.....	{ 162.01 L. '55, c.216 }	10 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.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Itasca		
Bridge certificates.....	L. 1947, c.383	To be paid from levy for road and bridge.
Cash basis bonds.....	L. 1951, c.188	Amount necessary.
Fairground acquisition and improvement bonds.....	L. 1949, c.417	To be paid from levy for agricultural society purposes—38.27.
Hospital.....	L. 1947, c.340	1 mill.
Revenue.....	L. 1953, c.175	10 mills or \$215,000, whichever is less.
Schools.....	L. 1919, c.271	10 mills.
Jail certificates.....	L. 1951, c.256	To be paid from levy for building fund.
Federal aid road and bridge.....	L. 1955, c.176	5 mills. (1955 through 1958).
Road and bridge.....	{ 162.01 L. '55, c.246 }	{ 15 mills.
Kandiyohi		
Building.....	L. 1947, c.358	2 mills.
Road and bridge.....	L. 1955, c.314	30 mills in 1956 and 1957.
Koochiching		
Revenue.....	L. 1953, c.169	\$160,000.
Unorganized.....	L. 1943, c. 80	Dissolved town orders issued prior to July 10, 1934, sufficient to meet obligations.
Equalize educational opportunities.....	L. 1951, c.659	10 mills.
Road and bridge.....	{ 162.01 L. 1955, c.216 }	{ 20 mills.
Lake		
Unorganized territory.....	L. 1937, c.395	Same taxes as organized towns.
McLeod		
Building.....	L. 1949, c. 16	3 mills.
Mahnomen		
Agricultural society.....	38.27	2 mills.
Marshall		
Building.....	L. 1949, c. 28	3 mills.
Road and bridge funding bonds..	L. 1949, c.172	Amount necessary which may be in addition to the maximum allowed for road and bridge purposes.
Meeker		
Building.....	L. 1947, c.381	2 mills.
Road and bridge.....	L. 1955, c.37	20 mills.
Morrison		
Building.....	L. 1947, c.256	10 mills.
Revenue.....	L. 1953, c.556	\$150,000.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Olmsted		
Building.....	L. 1947, c.277	2 mills.
Otter Tail		
Road and bridge.....	L. 1951, c.260	20 mills.
Fairgrounds improvement bonds.	L. 1955, c.159	½ mill.
Pennington		
Building.....	L. 1947, c. 10	\$10,000.
Pine		
Hospital bonds.....	L. 1955, c.180	Amount necessary.
Road and bridge.....	L. 1955, c.204	20 mills.
Pope		
Advertising and developing agri- cultural resources.....	L. 1943, c.510	½ mill.
Agricultural society.....	L. 1953, c.187	1 mill.
Ramsey		
Revenue.....	L. 1951, c.521	7 mills.
Road and bridge.....	162.01 L. '55, c.216	10 mills.
Emergency bonds.....	L. 1953, c.620	Sufficient to pay principal and interest.
Detention facilities bonds.....	L. 1955, c.353	Amount necessary.
Red Lake		
Bridge construction.....	L. 1949, c.252	5 mills.
Roseau		
Agricultural society.....	L. 1953, c.26	2 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.
Emergency fund.....	L. 1941, c.118	Sufficient to restore fund to \$20,000.
Indebtedness, operation of schools, and construction of new school buildings of unorganized school territory.....	L. 1955, c.698	2 mills (1951 through 1958).
Contagious disease control.....	L. 1951, c.430	\$40,000.
Road and bridge.....	162.01 L. '55, c.216	12 mills.
Revenue.....	L. 1953, c.501	7 mills if valuation is more than \$200,000,000; 7½ mills if valuation is less than \$200,000,000.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued

Citation

Authorizations and Limitations

St. Louis—Continued

Sanatorium maintenance.....	L. 1949, c.729	4½ mills.
Schools.....	L. 1945, c.368	8/10 mill.
School construction, aid for.....	L. 1955, c.823	1 mill.
Welfare.....	264.04	12 to 16 mills.
Work farm.....	L. 1953, c.286	4/10 mill.
Building commission.....	394.05	Amount necessary (to be included with levy for revenue fund).
Port authority.....	{ 458.14 L. '55, c.685 }	{ ½ mill in 1955 and 1956.
<i>U of M Building (Duluth branch)</i>	<i>L. '55, c.855</i>	<i>¾ mill 1/8 in 1955. (Sec. 10, Subd. 4)</i>
Sibley		
Road and bridge.....	L. 1955, c.209	25 mills in 1955 and 1956.
Steele		
Fairground improvement warrants	L. 1955, c.739	1 mill (1957 through 1966).
Stevens		
Building.....	L. 1943, c. 11	\$10,000.
Swift		
Building.....	L. 1949, c.202	2 mills.
Todd		
Snow removal.....	L. 1949, c.307	4 mills.
Road and bridge.....	L. 1955, c.212	30 mills.
Waseca		
Revenue.....	L. 1947, c.269	10 mills.
Washington		
Building.....	L. 1949, c.668	3 mills.
Hospital.....	L. 1953, c.154	1 mill.
Watsonwan		
Revenue.....	L. 1955, c.106	14 mills.
Winona		
Fairground acquisition and im- provement bonds.....	L. 1951, c.415	To be paid from levy for agricultural society purposes—38.27.
Road and bridge.....	L. 1953, c.322	20 mills.
Wright		
Building.....	L. 1947, c.358	2 mills.

HOUSING AND REDEVELOPMENT AUTHORITIES TAX LEVY*

General Application	Citation	Authorizations and Limitations
Redevelopment purposes.....	{ 462.545 L. '55, c.565 }	{ 1 mill upon approval of the municipal governing body for the first two years after the establishment of the authority; ½ mill thereafter.

METROPOLITAN AIRPORTS COMMISSION TAX LEVY*

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

PARK DISTRICT TAX LEVIES*

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

*See note, page 37

(1) Hennepin County (except Minneapolis) and counties contiguous thereto, except Ramsey County.

~~Port Authorities~~

SCHOOL DISTRICT TAX LEVIES*

	Citation	Authorizations and Limitations
Associated Districts		
Bonds for existing facilities.....	122.80	} Amount necessary.
	L. '55, c.682	
Maintenance.....	122.75	} Same as independent districts.
	L. '55, c.682	
Common Districts		
Maintenance.....	124.10 & 125.07	Amount necessary.
County Districts		
All purposes.....	123.27	Same as ten or more township districts except as to limitation on agricultural lands.
Independent Districts		
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.
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 275.075 and 275.48, "excess indebtedness" as provided in 275.13, and certain so-called "cash basis" laws.....		
	275.12, subd.1	} Population over 5,000 and operating schools in more than 4 cities and villages, \$63.00 per capita; population over 5,000 and not in the preceding class, \$44.00 to \$55.00 per capita plus \$85,000; population 2,750 to 5,000, \$44.00 to \$61.00 per capita plus \$52,500; population 2,750 or less, \$110,000 plus \$25.00 per capita.
	L. '55, c.645	

*See note, page 37.

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

Duluth

Minneapolis

Rochester

St. Paul

S. St. Paul

Winona

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally —Continued	Citation	Authorizations and Limitations
Per capita tax limitation adjustment for cost of living changes.....	{ 275.12, subd. 2 } L. '55, c.645	Population over 10,000, maximum levies may be increased by 3½% for each of first 6 points over 102, and by 1% for each point increase over 6; Population 5,000 to 10,000, maximum levies may be increased by 4⅔% for each of the first 6 points over 102, and by 1% for each point in- crease over 6; Population under 5,000, maximum levies may be increased by 6% for each of the first 6 points over 102, and by 1% for each point increase over 6. Not less than \$2 per capita of the added levies must be set aside in a building rehabilitation fund.
Certificates issued when district is re- strained from levying as provided { in Sec. 275.12 (3).....	275.12, subd. 4 } L. '55, c.645	Sufficient to pay principal and interest.
Loss in population as a result of 1950 census.....	275.14	School districts which have lost popu- lation according to the 1950 census are authorized to spread the result- ing per capita tax loss over a seven- year period by decreasing the popu- lation each year by one-seventh of the amount of the loss. Applicable only if a special census is not taken.
	{ 275.12, subd. 5 } L. '55, c.645	Districts having less than 6,000 popu- lation may compute levy upon (a) the 1950 census or a subsequent special census, or (b) the population base applicable to the 1952 levy.
Betterments.....	125.36	\$85,000 in districts under 6,500 popu- lation; \$125,000 in districts over 6,500 population; to retire bonds issued by districts on the iron range.
Betterments.....	L. 1955, c.578	\$75,000 in districts under 6,500 popu- lation; \$100,000 in districts over 6,500 population; to retire bonds issued by districts on the iron range.

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally —Continued	Citation	Authorizations and Limitations
Bonds and interest—		
General provisions:		
Amount necessary for payment to be spread by county auditor...	475.64	
At least 5% more than maturities to be levied before bonds are issued.....	475.61	
Amount necessary to make good any deficiency in any prior levies.....	475.74	
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.
State loans.....	475.73	50% in excess of amount certified by State Auditor.
Unorganized territory.....	123.53	Sufficient to pay interest and principal.
Buildings and sites—		
Common districts.....	127.04	Valuation \$60,000 or more, 10 mills; \$20,000 to \$60,000, \$600; less than \$20,000, 30 mills.
Other districts.....	127.04	8 mills.
County school tax spread by county auditor.....	127.02	1 mill.
Cut in valuation, to make up for.....	275.48	Amount by which tax has been 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.
Dissolved districts.....	123.47	
	123.54	
Error by auditor in previous levy, to correct.....	275.075	All or any part of amount omitted.
Excess indebtedness, for.....	275.13	Sufficient to pay "excess indebtedness."
Judgments.....	126.04	Sufficient to pay judgment.
Library (certain districts).....	134.03	3 mills.

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally —Continued	Citation	Authorizations and Limitations
Maintenance—		
In common and independent districts maintaining graded elementary or high school and in unorganized territory.....	{ 127.05, subd. 1 & 4 }	{ 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. (subd. 1). If the total funds received from state aid plus the proceeds from the maximum levy on agricultural land and a 40 mill levy on all other property subject to taxation are not sufficient to maintain the school, the school board may make an additional levy which shall be uniform on all property. This additional levy shall be within existing limitations, if any, upon the total levy of said district. (subd. 4).***
In joint districts.....	{ 127.055 L. '55, c.712 }	{ The county auditor, of the county in which the joint district clerk's office is located, shall apportion the levies to the respective counties on the basis of the relative proportionate valuation of taxable property located in each county of the joint district.

***See opinion of Attorney General on page 38.

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally —Continued	Citation	Authorizations and Limitations
Maintenance—Continued		
In a consolidated district containing a village entirely within the district limits.....	127.05, subd. 3	If a village is entirely within the territorial limits of a consolidated school district and the total assessed valuation of the property within the village does not exceed ten per cent of the total assessed valuation of the property within the district, the rate of taxation of agricultural lands in the district for school maintenance shall not exceed the average rate for school maintenance on agricultural lands in common school districts of the county in which the consolidated school district is located by more than 100 per cent rather than in accordance with the provisions of subd. 1.
In any consolidated district or a district formed under Sections 122.40 through 122.56, maintaining a graded elementary or secondary school.....	127.05, subd. 1 & 4	<p>The rate of taxation of agricultural land and personal property having taxable situs on farms shall not exceed one-half the rate for school maintenance on other taxable property in the same school district. (subd. 1).</p> <p>When the total funds anticipated to be received from state aid plus the revenue anticipated to be received from a tax levy as provided in subd. 1 for agricultural land and personal property having taxable situs on farms, plus revenue anticipated to be received from at least a 50 mill levy on all other property will not produce sufficient revenue to maintain the school, an additional levy for school maintenance shall be made which shall be uniform on all taxable property subject to limitations imposed by law. (subd. 4).</p>
Public employees pensions.....	353.11 L. '55, c.815	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.

SCHOOL DISTRICT TAX LEVIES—Continued

School Districts—Generally —Continued	Citation	Authorizations and Limitations
Public Examiner's post-audit expense.	215.26	Amount of claim or estimated cost. When audit is mandatory levy may be made in advance.
Teachers retirement associations.	{ 135.24 L. '55, c.722 }	{ In first class cities, amount necessary.
Applicable Only to Particular Districts		
Aurora		
Cash basis bonds.	{ 275.121 L. '55, c.416 }	{ Levy in excess of limitations to retire bonds.
Operation and maintenance.	L. 1955, c.391	\$250,000 in 1955 and \$200,000 in 1956 and 1957 to be levied against tacon- ite plant. Levy over per capita limi- tations if taxes levied under 275.12 are based on population used in 1954.
Building bonds.	L. 1955, c.429	Levy in excess of limitations to pay bonds and interest.
Building bonds.	L. 1955, c.540	Levy in excess of limitations to pay bonds and interest.
Babbitt		
Building bonds.	L. 1955, c.576	Levy in excess of limitations to pay bonds and interest.
Biwabik		
Building bonds.	L. 1953, c.450	Levy in excess of limitations to retire \$25,000 of bonds authorized by this act.
Building bonds.	L. 1955, c.643	Levy in excess of limitations to pay bonds and interest.
Buhl		
School building repair bonds.	L. 1955, c.851	Levy in excess of limitations to pay bonds and interest.
Chisholm		
Cash basis bonds.	L. 1935, c.261	Sufficient to pay principal and interest.
Coleraine		
Building bonds.	L. 1953, c.191	Levy in excess of limitations to retire \$1,200,000 of bonds authorized by this act.
Building bonds.	L. 1955, c.143	Levy in excess of limitations to retire \$1,260,000 of bonds authorized by this act.
School house construction.	L. 1951, c.564	Sufficient to pay principal not to ex- ceed \$500,000 and interest.
Duluth		
School purposes.	L. 1955, c.274	Board may establish maximum levy within limitation of 275.12, and subject to referendum. If rejected, L. 1953, c.415 governs.
Funding bonds.	L. 1935, c.67	5% in excess of maturities.
Improvement bonds.	L. 1935, c.9	5% in excess of maturities.

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts —Continued	Citation	Authorization and Limitations
Gilbert		
Building bonds.....	L. 1953, c.161	Levy up to \$70,000 in excess of limitations to retire bonds.
Grand Rapids		
Funding bonds.....	L. 1941, c.113	5% in excess of maturities.
Hennepin County (District #27)		
Building bonds.....	L. 1953, c.564	Sufficient to pay principal and interest.
Hibbing		
Building bonds.....	L. 1953, c.566	Levy in excess of limitations to retire \$2,000,000 of bonds authorized by this act.
Building bonds.....	L. 1955, c.510	Levy in excess of limitations to pay bonds and interest.
Lake County District		
Building bonds.....	L. 1955, c.514	Levy in excess of limitations to pay bonds and interest.
Minneapolis		
General purposes.....	L. 1951, c.691	9 mills.
General purposes.....	L. 1955, c.736	Additional 9 mills (6 mills of the additional 9 mills authorized by Chapter 736 must be approved by voters). Provisions of Sec. 273.13, subd. 7a are not applicable.
Mountain Iron		
Building bonds.....	L. 1953, c.557	Levy in excess of limitations to retire \$485,000 of bonds authorized by this act.
Nashwauk.		
Building bonds.....	L. 1953, c.544	Levy \$55,000 plus interest, in excess of limitations, in payment of bond issue.
Tower-Soudan		
Building bonds.....	L. 1955, c.422	Levy in excess of limitations to retire bonds and interest.
Virginia		
Building bonds.....	L. 1953, c.449	Levy in excess of limitations to retire \$238,000 of bonds authorized by this act.
Building bonds.....	L. 1955, c.539	Levy in excess of limitations to pay bonds and interest.
Winona		
Building bonds.....	{ Ex. L. 1935, c.40 and L. 1953, c.142 }	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.
Towns having over 7,000 population..	275.09	10 mills.
Regular		
Valuation \$100,000 or more.....	275.09	5 mills.
\$35,000 to \$100,000.....	275.09	\$350.00.
Less than \$35,000.....	275.09	10 mills.
In Crow Wing & Morrison Counties only		
Valuation \$300,000 or more.....	L. 1941, c.451	2 mills.
\$250,000 to \$300,000.....	L. 1941, c.451	2.5 mills.
\$100,000 to \$250,000.....	L. 1941, c.451	3 mills.
Less than \$100,000.....	L. 1941, c.451	\$250.00.
Money and credits tax, to replace....	285.143	Amount received in 1943 from money and credits tax levied in 1942.

Special Purposes

Airports.....	360.037	Amount approved by voters. <i>within</i>
Band.....	{ 449.09 L. '55, c.109 }	{ 3 mills but not over \$1,500. <i>within</i> }
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. '55, c.811 }	

*See note, page 37

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	
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. '55, c.811 }	
Funding or refunding bonds issued under this chapter.....	L. 1935, c.119	Sufficient to pay interest and to amortize and pay principal on or before maturity.
Special assessment improvement bonds (certain urban towns only).	429.091	Sufficient to take care of deficiencies.
State loans.....	475.73	50% in excess of amount certified by State Auditor.
Bridge repairs.....	164.28	Sufficient to pay ½ cost of bridge repairs made by county.
Buildings.....	365.14	Amount authorized at town meeting.
Cemetery (certain towns only).....	471.24	Not to exceed \$1,000.
Cemetery.....	365.10	Amount authorized by voters to purchase grounds for cemetery.
Civil defense.....	L. 1955, c.737	(1) 20c per capita or \$1,000, whichever is higher, to finance town's share of defense activities. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) Limitations not applicable in case emergency exists. <i>Excess</i>
Commemorative purposes.....	365.106	\$250.
Dragging.....	163.06	1 mill but not over \$1,000, to be spread automatically by the county auditor. <i>Excess</i>
Dump grounds (towns in Hennepin and Ramsey counties).....	368.64	\$500.
Fire apparatus and fire protection....	365.15 to 365.19 L. '55, c.107	Not to exceed \$6,000. (Limitation not applicable in Hennepin and Ramsey Counties). <i>Within</i>
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).....	366.27	1 mill.
Forest fire prevention.....	88.04	10 mills but not over \$3,000.
Insect pests, control of.....	18.14	2 mills but not more than 50 cents per capita.
Judgments.....	365.42	Amount of judgment. <i>Excess</i>
Library (in neighboring municipality).	134.12	2 mills. <i>Excess within</i>
Lighting streets and parks (towns in Hennepin and Ramsey counties)...	368.64	1 mill.
Mosquito abatement.....	18.38	1 mill. <i>within</i>
Municipal forests.....	459.06	5 mills. <i>Excess</i>
Park.....	365.10	Amount authorized by voters.
Park (towns in Hennepin and Ramsey counties).....	368.64	\$500.
Park districts		
Operation and maintenance.....	398.16 L.'55, c.806	\$.18 to \$.35 per capita in Hennepin County (except Minneapolis) and counties contiguous thereto, except Ramsey County.
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. <i>within</i>
Public Examiner post-audit expense..	215.26	Amount of claim or estimated cost. <i>Excess</i>
Public employees pensions.....	353.11 L.'55, c.815	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. <i>Excess</i>

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Recreation (towns having over ⁵⁰ 55% iron ore valuation).....	L. 1955, c.330	2 mills but not over \$10,000.
Road and bridge.....	163.05	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.
Road work done by county.....	162.24	Sufficient to cover cost. <i>within</i>
Special assessment improvements.... { (certain urban towns only)	{ 429.051 L. '55, c.842	{ Town's share of cost of improvements.
Telephone.....	237.35	10 mills. <i>Within</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.
<i>Road drainage</i>	<i>163.12</i>	<i>10 mills</i>
Fairmont, Martin County		
Sewer system.....	L. 1953, c.548	Cost of system.
Stuntz		
All levies.....	275.32	17 mills, except debt levies may be in excess of limitations when the law so provides.
Cash basis bonds.....	L. 1941, c.447	22% of principal and interest.
Water and sewer bonds..... {	{ 368.52 L. '55 c.500	{ Sufficient for interest and sinking fund.
Water lines and mains bonds....	L. 1951, c.477	Sufficient for principal and interest.
Hall and office buildings bonds...	L. 1951, c.396	Sufficient for principal and interest.
Road and bridge certificates....	L. 1953, c.203	\$3,000, within existing limitations.
Road and bridge certificates....	L. 1955, c.242	\$114,100, within existing limitations.
White		
Community building bonds.....	L. 1955, c.580	\$37,500 of which \$12,500 may be levied in excess of limitations.

VILLAGE TAX LEVIES*

General Provisions	Citation	Authorizations and Limitations
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	\$50.00 per capita. Note: Villages on the iron range may increase maximum levy by $3\frac{1}{3}\%$ for each of the first 6 points that the consumers' price index goes above 102 and by one per cent for each additional point increase above 6.
Loss in population as a result of 1950 census.....	275.14	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. 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		
General village purposes.....	412.251	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	$\frac{1}{2}$ 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 37

Plan B
4/2.711

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Band.....	{ 449.09 L. '55, c.109 }	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	
At least 5% more than maturities, to be levied before bonds are issued.....	{ 475.61 L. '55, c.811 }	
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. '55, c.811 }	
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	
Parking facility bonds.....	{ 459.14 L. '55, c.259 & 873 }	Sufficient to retire bonds.
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.
Special assessment improvement bonds.....	429.091	Sufficient to take care of deficiencies.
State loans.....	475.73	50% in excess of amount certified by State Auditor.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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.
Civil defense	L. 1955, c.737	(1) 20c per capita or \$1,000, whichever is higher, to finance village's share of defense activities. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) Limitations not applicable in case emergency exists.
Firemen's relief	424.30	1/10 mill to 2 mills.
Forest fire prevention	88.04	10 mills but not over \$3,000.
Insect pests, control of	18.14	2 mills but not more than 50 cents per capita.
Judgments	465.14	Sufficient to pay judgments.
Library	{ 134.07 L. '55, c.120 }	{ 5 mills.
Library (in neighboring municipality).	134.12	2 mills.
Memorial building	416.02	"Within the limits permitted by law".
Mosquito abatement	18.38	1 mill.
Municipal forests	459.06	5 mills.
Musical entertainment	412.251	1 mill, but not over \$500.
Park (In Hennepin and Ramsey Counties only)	412.531	2 mills.
Park districts Operation and maintenance	{ 398.16 L. '55, c.806 }	{ \$.18 to \$.35 per capita in Hennepin County (except Minneapolis) and counties contiguous thereto, except Ramsey County.
Parking facilities	459.14	½ mill.
Permanent improvement and replacement fund	L. 1955, c.638	Villages over 900 population, \$5.00 per capita but not more than 5 mills. Villages under 900 population, \$7.50 per capita but not more than 10 mills. Applicable to villages having over \$200,000 assessed valuation of which 50% is iron ore.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Planning commission.....	394.14	\$1,000.
Poor (in counties operating under town system of poor relief).....	263.05	Amount necessary.
Promotion of general safety and preservation of human life.....	471.63	\$500 annually. Does not apply in Hennepin and Ramsey Counties.
Public employees pensions..... {	353.11 { L. '55, c. 815 }	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.	215.26	Amount of claim or estimated cost. When audit is mandatory, levy may be made in advance.
Public works reserve.....	471.57	"Within existing limits".
Recreation (villages having over 55% iron ore valuation).....	L. 1955, c.330	2 mills but not over \$3 per capita or \$15,000.
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.
Special assessment improvements.... {	429.051 { L. '55, c.842 }	Village's share of cost of improvements.
Utilities fund (in villages having a public utilities commission).....	412.251	5 mills.

Applicable Only to Particular Villages

Aurora		
Waterworks bonds.....	L. 1955, c.419	Sufficient to pay principal and interest.
Community building bonds.....	L. 1955, c.579	\$37,500 of which \$12,500 may be levied in excess of limitations.
Buhl		
Water, light, and heat bonds.	L. 1953, c.404	Within the limitations of Sec. 275.11; provided that 33 1/3% of the levy may be in excess of the limitations of Sec. 275.11. Excess levy shall not exceed \$75,000 plus 1/3 of interest.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Planning commission.....	394.14	\$1,000.
Poor (in counties operating under town system of poor relief).....	263.05	Amount necessary.
Promotion of general safety and preservation of human life.....	471.63	\$500 annually. Does not apply in Hennepin and Ramsey Counties.
Public employees pensions.....	$\left\{ \begin{array}{l} 353.11 \\ \text{L. '55, c. 815} \end{array} \right\}$	$\left. \vphantom{\begin{array}{l} 353.11 \\ \text{L. '55, c. 815} \end{array}} \right\}$ $\frac{1}{2}$ of the salary deductions of employees, when governing body is notified that a deficit exists in the retirement fund, and $\frac{1}{2}$ cost of annuities to employees affected by compulsory retirement.
Public Examiner's post-audit expense.	215.26	Amount of claim or estimated cost. When audit is mandatory, levy may be made in advance.
Public works reserve.....	471.57	"Within existing limits".
Recreation (villages having over 55% iron ore valuation).....	L. 1955, c.330	2 mills but not over \$3 per capita or \$15,000.
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.
Special assessment improvements....	$\left\{ \begin{array}{l} 429.051 \\ \text{L. '55, c.842} \end{array} \right\}$	$\left. \vphantom{\begin{array}{l} 429.051 \\ \text{L. '55, c.842} \end{array}} \right\}$ Village's share of cost of improvements.
Utilities fund (in villages having a public utilities commission).....	412.251	5 mills.

Applicable Only to Particular Villages

Aurora

Waterworks bonds.....	L. 1955, c.419	Sufficient to pay principal and interest.
Community building bonds.....	L. 1955, c.579	\$37,500 of which \$12,500 may be levied in excess of limitations.

Buhl

Water, light, and heat bonds.	L. 1953, c.404	Within the limitations of Sec. 275.11; provided that 33 $\frac{1}{3}$ % of the levy may be in excess of the limitations of Sec. 275.11. Excess levy shall not exceed \$75,000 plus $\frac{1}{2}$ % of interest.
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VILLAGE TAX LEVIES—Continued

Applicable Only to Particular Villages—Continued	Citation	Authorizations and Limitations
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	33 mills.
Firemen's relief.....	L. 1955, c.294	\$15,000 to \$30,000.
Police pension.....	L. 1953, c.401	\$15,000. \$15,000 to \$30,000 when pensions paid during preceding year exceed \$15,000.
Marble		
Waterworks bonds.....	L. 1955, c.334	Levy in excess of limitations to pay \$60,000 of bonds.
Mountain Iron		
Water supply, sewer and sewage disposal plant.....	L. 1953, c.226	May levy for 5 years to retire bonds not exceeding \$250,000 which may be issued for this purpose.
Nashwauk		
Police pension.....	L. 1955, c.88	\$1,500.
Pelican Rapids		
General purposes.....	L. 1947, c.454	35 mills.

***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.

Check more recent opinions for possible conflict. 9/25/56 Raw

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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