

TAX LEVY
AUTHORIZATIONS AND LIMITATIONS
for
CITIES, VILLAGES, TOWNS, SCHOOL DISTRICTS
AND COUNTIES IN MINNESOTA
1959

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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 1959 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 1957 (which are the same section numbers as appear in Minnesota Statutes Annotated), or to chapters in the various session laws.

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

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 certain levies which are authorized to be made in excess of statutory limitations--	275.11	\$54.00 per capita. Note: Cities where more than 50% of assessed valuation consists of iron ore, may increase maximum levy by 3 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. Cities where more than 25% of assessed valuation consists of iron ore may increase maximum levy \$10.80 per capita for first 6 points that the consumers' price index goes above 102 and by \$.54 for each point above 6.
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, cities of fourth class located in a county having a city of the 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	1/2 mill but not over \$1,000.
Advertising (second and third class cities) -----	426.055	1 mill.
Airports -----	360.037	Amount approved by voters.
Aquatic vegetation control -----	L. 1959, c.472	2 mills or 50 cents per capita.
Armory building commission (State)	193.145	5/10 mill.**
Armory commission (City) -----	193.20	Amount necessary.
Band, orchestra, or chorus -----{	449.09	{ 3 mills but not over \$10,000, except in Rochester, not over \$25,000, upon approval of voters.
	L. '59, c.607	

* See note, page 44.

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

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest		
General obligations -----	475.61	At least 5% more than maturities to be levied prior to delivery of obligations.
	475.64	Amount necessary for payment, to be spread by auditor.
	475.74	Amount necessary to make good any deficiency in any prior levies.**
Excess indebtedness -----	275.13	Sufficient to pay "excess indebtedness."
Funding or refunding bonds issued under Sec. 475.52 -----	475.61	At least 5% more than maturities, to be levied prior to delivery of obligations.
Funding or refunding bonds issued under this chapter -----	L. 1935, c.119	Sufficient to pay interest and amortize and pay principal on or before maturity, to be levied before bonds are issued.
Hospital, community -----	L. 1953, c.364	Cities of fourth class may levy to make up deficiency in funds available from liquor store earnings for payment of hospital bonds.
Parking facility bonds -----	459.14	Sufficient to retire bonds.
Sewers and sewage disposal plants -----	{ 444.075 L. '59, c.294 }	{ Within the limitations of Sec. 275.11; provided that 35% of the cost of construction, and 35% of the interest on bonds issued therefor, 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.
Bridges over interstate or international waters -----	441.17	\$15,000 if approved by voters.
Civil defense -----	12.26	(1) 20¢ 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.
County Planning Commission Third and Fourth Class Cities in certain counties -----	394.14	\$1,000.

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

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Employees insurance benefits ----- {	471.61 L. '59, c.611 Ex. L. '59, c.76	{ Amount necessary. ** (50% of cost of benefits on dependents may be in excess of limitations.)
Employment security contributions -- {	268.06 L. '59, c.702	{ Amount necessary. **
Firemen's relief (certain cities) --- {	424.30 L. '59, c.509	{ 1/10 mill to 2 mills.
Forest Fire prevention -----	88.04	10 mills but not over \$3,000.
Gifts, interest on -----	465.05	Sufficient to pay interest.
Improvements in certain cities ----	L. 1870, c.31	1%
Insect pests, control of -----	18.14	2 mills but not more than 50 cents per capita.
Judgments:		
General -----	465.14	Sufficient to pay judgments.
Fireman -----	471.86	Sufficient to pay judgments.
Library -----	134.07	5 mills.
Library (in neighboring munic- palities -----	134.12	2 mills.
Memorial building -----	416.02	"Within the limits permitted by Law."
Mental health service ----- {	245.62 L. '59, c.530	{ 1 mill.**
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	1/2 mill but not over \$2,000.
Certain fourth class cities -----	449.06	1 1/2 mill but not over \$3,500.
O.A.S.I. contributions and State Agency expenses ----- (for employees not covered by state retirement systems)	269.35	Amount necessary.**
O.A.S.I. contributions and State Agency expenses ----- (for employees covered by state retirement systems)	269.52	Amount necessary.**

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

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Park Districts, (see page 24 for counties included) operation and maintenance ----- {	398.16 Ex. '59, c.16	} Amount certified by district not to exceed \$.18 per capita.
Parking facilities -----	459.14	
Park districts in fourth class cities --	448.32	5 mills.
Permanent improvement and replacement fund -----	L. 1957, c.614	Cities over 500 and less than 2,500 population, \$12.50 per capita or \$10,000 but not more than 10 mills. Cities under 500 population, \$20.00 per capita or 10 mills. Cities over 2,500 population, the greater of \$10.00 per capita or \$31,500, but not over 10 mills. Applicable to cities having over \$200,000 assessed valuation of which 25% is iron ore.**
Police pension— Second class cities -----	423.807	3/10 to 1 mill, to maintain balance of \$150,000. **
Third class cities ----- {	423.376 L. '59, c.175	} 1½ mill until fund balance reaches \$150,000; additional 1/2 mill when fund balance is less than \$50,000. **
Fourth class cities (certain cities) _	423.21	
Fourth class cities ----- {	423.47 L. '59, c.82	} 1½ mill until fund balance reaches \$150,000.
Poor (in counties operating under town system of poor relief) ----	263.05	
Promotion of general safety and preservation of human life ----	471.63	\$500 annually. Does not apply in Hennepin and Ramsey counties.
Public employees pensions ----- {	353.28 L. '59, c.650	} Amount certified by retirement board to county auditor.**
Public Examiner's post-audit expense {	215.26 L. '59, c.518	
Public works reserve -----	471.57	"Within existing limits."
Recreation -----	L. 1957, c.623	2 mills but not over \$3 per capita or \$15,000 in cities with assessed valuation consisting of more than 25% iron ore.**
Retirement contributions (for employees on leave from State) --- {	352.041 L. '59, c.647	} Amount necessary.**

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

CITY TAX LEVIES—Continued

Special Purposes—Continued

Sewers and sewage disposal plants_ {	444.075 L. '59, c.294	{ Within the limitations of Sec. 275.11; provided that 35% of the cost of construction may be in excess of the limitations of Sec. 275.11.
Special assessment improvements -- {	429.051 L. '59, c.490	{ City's share of cost of improvements.
Voting Machines -----	209.11	Amount necessary.
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. 1959, c.207 Sp. 5/10 mill to 1 mill.**

Austin

Firemen's relief ----- L. 1957, c.164 1 mill.

Bibwabik

Comprehensive bond issue ----- L. 1953, c.542 Sufficient to retire bonds, 50% of tax levied may be in excess of limitations.

Brainerd

Recreation ----- L. 1957, c.623 2 mills but not over \$3 per capita or 15,000.**

Police pension ----- L. 1959, c.437 Sp. M.S. 423,376 as amended applicable only if approved by city council.

Chisholm

Airports (joint with Village of Hibbing) ----- L. 1957, c.629 \$8,000.

Firemen's relief ----- L. 1955, c.293 \$10,000 to \$20,000.

Police pension ----- L. 1949, c.164 \$8,000 annually. If more than \$8,000 is paid for pensions in any year, the levy may be in an amount equal to the pensions paid.

Fire and police equipment bonds_ L. 1959, c.512 Sp. Sufficient to pay principle and interest.**

Sewage disposal plant ----- L. 1951, c.145 10 mills.

Permanent improvement and equipment fund ----- L. 1949, c.215 5 mills.

Crookston

Firemen's relief ----- L. 1957, c.144 1/10 mill to 1 mill.

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

See 444.075 for authority to levy for payment of reasonable charges.

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
Ely		
Sewage disposal plant	L. 1951, c.145	10 mills.
Permanent improvement and equipment fund	L. 1949, c.215	5 mills.
Eveleth		
Firemen's relief	L. 1953, c.391	\$10,000 to \$15,000.** ?
Hospital	L. 1957, c.948	To retire bonds and interest.**
Police pension	423.27	\$10,000.
Sewage disposal plant	L. 1951, c.145	10 mills.
Permanent improvement and equipment fund	L. 1949, c.215	5 mills.
Fairmont		
All city purposes	L. 1959, c.114 Sp.	Differential rate of taxation on agri- cultural land.
Faribault		
Firemen's relief	L. 1957, c.36	1 mill to 1 ½ mill.
Gilbert		
Police Pensions	L. 1957, c.687	Sufficient to pay pensions author- ized, one-half of tax levied may be in excess of limitation.
Permanent improvement and equipment fund	L. 1949, c.215	5 mills.
Comprehensive bond issue	L. 1953, c.545	Sufficient to retire bonds, 50% of tax levied may be in excess of limitation.
Fire equipment bonds	L. 1957, c.632	Sufficient to pay indebtedness and interest.**
Henderson		
All purposes	L. 1953, c.441	Such amounts as are authorized for cities of the fourth class.
Le Sueur		
Musical entertainment	L. 1939, c.219	2 mills but not over \$2,000.
Mankato		
Airport	L. 1949, c.2	Sufficient to retire airport bonds.**
Firemen's relief	L. 1953, c.37	1/10 mill to 1 mill.
Montgomery		
Musical entertainment	L. 1939, c.219	2 mills but not over \$2,000.
Moorhead		
Police pension	L. 1945, c.277	3/5 mill to 1 mill.
Firemen's relief	L. 1955, c.75	1/2 mill to 1 mill.**

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
New Prague		
Musical entertainment	L. 1939, c.219	2 mills but not over \$2,000.
North Mankato		
Improvements	411.49	1%.
Red Wing		
Firemen's relief	L. 1957, c.10	1/2 mill to 1 mill.
Rochester		
Firemen's relief	L. 1959, c.131 Sp.	3/10 mill to 1 mill to maintain balance at \$150,000.**
Band	{ 449.09 L. 1959, c.607 }	{ 3 mills but not over \$25,000.
St. Cloud		
Firemen's relief	424.12	1/10 mill to 2 mills.
St. Louis Park		
Firemen's relief	424.12	1/10 mill to 2 mills.
South St. Paul		
Musical entertainment and advertising	L. 1933, c.270	1/8 mill.
Emergency relief	L. 1933, c.271	3/8 mill.
Parks	L. 1947, c.368	1.5 mill.**
Firemen's relief	L. 1957, c.127	1/10 mill to 1/2 mill.**
Library	L. 1959, c.520 Sp.	5 mills.**
Stillwater		
General purposes	L. 1957, c.333	45 mills.
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, 50% or \$225,000 may be levied in excess of limitations.
Hospital bonds	L. 1953, c.491	Sufficient to retire bonds.**
Police and fire equipment bonds	L. 1955, c.852	Sufficient to retire bonds.**
Funding bonds	L. 1957, c.438	Sufficient to pay bonds and interest, 65% of levy can be over limitations.
Field house betterment	L. 1959, c.665 Sp.	\$80,000.**

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
Waconia		
Improvements -----	411.49	1 %.
Waterville		
Musical entertainment -----	L. 1939, c.219	2 mills but not over \$2,000.
West St. Paul		
Bonds for fire apparatus, issued under this chapter -----	L. 1943, c.169	Sufficient to meet maturities.
Winona		
Firemen's relief -----	424.12	1/10 mills to 2 mills.
General purposes -----	275.24	50 mills.
Improvements -----	426.09	Amount deemed necessary to sup- port local improvement fund.
Police pension -----	{ 423.807 L. 1959, c.108 Sp. }	{ 3/10 mill to 1 mill, to maintain bal- ance of \$125,000.
Flood control -----	465.64	Amount necessary.
Hangar bonds -----	L. 1957, c.163	For payment of bonds and in- terest.
Swimming pool bonds -----	L. 1957, c.173	For payment of bonds and in- terest.**

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

COUNTY TAX LEVIES *

General Application	Citation	Authorizations and Limitations
Agricultural societies -----	38.27	1/2 mill.
Assessments; unpaid county ----- }	106.381 L. 1959, c.423	When city, village or town neglects or refuses to pay assessment, county shall levy the amount against all taxable property in the city, village or town.
Bonds and interest—		
General obligation -----	475.61	At least 5% more than maturities, to be levied prior to delivery of obligations.
	475.64	Amount necessary for payment, to be spread by auditor.
	475.74	Amount necessary to make good any deficiency in any prior levies.**
Funding or refunding bonds issued under Sec. 475.52 -----	475.61	At least 5% more than maturities, to be levied prior to delivery of obligations.
Funding or refunding bonds issued this chapter -----	L. 1935, c.119	Sufficient to pay interest and to amortize and pay principal on or before maturity, to be levied before bonds are issued.
State loans -----	475.73	50% in excess of amount certified by State Auditor.
Building fund, except in counties containing a city of the first class.	373.25	2 mills.
Cattle test -----	35.19	If no funds are available tax shall be levied for amount necessary.
Civil defense -----	12.26	(1) 20¢ per capita or \$1,000, whichever is higher, to finance county's share of defense activities in areas over which the county organization has jurisdiction. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) Limitations not applicable in case emergency exists.
Cooperative extension -----	22.46	Not less than \$1,500, nor more than \$25,000; \$55,000 in counties having 150 or more townships.

* See note, page 44.

** Levy may be made in excess of statutory limitations. ? county?

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Employee's insurance benefits ----{	471.61 L. 1959, c.611 Ex. L. 1959, c.76	{ Amount necessary.** (50% of cost of benefits on dependents may be in excess of limitations.)
Employment Security contributions--{	268.06 L. 1959, c.702	{ Amount necessary.**
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	1/2 mill but not over \$25,000.
Fire protection in unorganized town- ships -----	L. 1955, c.501	Amount necessary.
Health department, multi-county --	145.51	2 mills except in cities of first and second class not within the jurisdiction of the health department.**
Historical society -----	138.052	Amount deemed advisable.
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.
Hospital Districts		
Operation, maintenance, bonds{ and interest -----{	397.13 - 397.14 L. 1957, c.3	{ Amount necessary, within district. Apparently is applicable to Rice and Washington Counties. Levies for bonds and interest may be in excess of limitations.
Operation, maintenance, bonds and interest -----	397.09 - 397.10	Amount necessary, within district. Levies for bonds and interest may be in excess of limitations.
Bonds and interest -----	376.111	Amount necessary. Apparently is applicable to Mille Lacs, Roseau, Winona and Yellow Medicine Counties.**
Insect pests, control of -----	18.14	2 mills but not more than 50 cents per capita.
Jail construction -----	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.

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

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Mental health service ----- {	245.62 L. 1959, c.530	{ 1 mill.**
Metropolitan Mosquito Control Commission -----	L. 1959, c.488	2 mills, not to exceed 50 cents per capita in certain counties in Metropolitan area.**
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 ----- {	376.56 L. 1959, c.146	{ Amount necessary to defray costs of operation and maintenance, and to retire bonds issued for establishing and equipping home.
O. A. S. I. contributions and State Agency expenses ----- (for employees not covered by state retirement systems)	269.35	Amount necessary.**
O. A. S. I. contributions and State Agency expenses ----- (for employees covered by state retirement systems)	269.52	Amount necessary.**
Probation service from Y.C.C. ----- {	260.09 L. 1959, c.698	{ Sufficient to pay for services.
Promotion of general safety and preservation of human life -----	471.63	\$500 annually except in St. Louis County where \$1,500 annually may be levied. Does not apply in Hennepin and Ramsey Counties.
Public employees pensions ----- {	353.28 L. 1959, c.650	{ Amount certified by retirement board to county auditors.**
Public Examiner's post-audit expense {	215.26 L. 1959, c.518	{ Anticipated audit expense, may be levied in advance.**
Retirement contribution (for employees on leave from state) --- {	352.041 L. 1959, c.647	{ Amount necessary.**
Revenue -----	275.09	If population is less than 100,000, 10 mills, or the following amounts according to population, whichever is greater: Less than 10,000----\$110,000 10,000 to 20,000----\$120,000 20,000 to 30,000----\$130,000 30,000 to 40,000----\$140,000 40,000 to 100,000----\$160,000

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

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Road and Bridge ----- {	163.05 L. 1959, c.500	{ Levy not to exceed the rate provided under the following classification of counties. Over 300,00-----10 mills 100,000 to 300,000-----12 mills All other-----20 mills
Road and bridge, unorganized townships ----- {	163.06 L. 1959, c.500	{ 21 mills, on property in unorganized townships.
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 ----- {	Ex. L. '59, c.71 Art. III Sec. 8 Sd. 27	{ Amount necessary to defray expenses.**
School tax fund, county ----- {	Ex. L. '59, c.71 Art. V Sec. 39 Sd. 4	{ 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 ----- {	Ex. L. '59, c.71 Art. V Sec. 39 Sd. 5	{ Amount which together with state aid will be sufficient to pay for the transportation of non-resident high school pupils.
<i>Timber development</i> Veterans service officer -----	<i>90.125</i> 197.60	<i>imill but not over \$15,000.</i> Amount necessary to defray cost of salaries and expense.
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 permanently disabled persons, etc., and administration expenses {	256.34, 262.16 &393.08	{ Amount necessary for these purposes.

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

COUNTY TAX LEVIES—Continued

General Applications—Continued	Citation	Authorizations and Limitations
Blind, aid to -----	256.67	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.
Applicable Only to Particular Counties		
Aitken		
Hospital -----	275.09	\$65,000.
Anoka		
Revenue -----	L. 1955, c.7	20 mills.
Library -----	L. 1959, c.527	Sp. 3 mills.
Beltrami		
Revenue -----	L. 1957, c.478	\$35,000 in excess of all existing limitations.
Carlton		
Revenue -----	L. '59, c.463	Sp. \$150,00 in 1960 and 1961.
Road and bridge, unorganized townships -----	163.06 L. '59, c.500	31 mills, on property in unorganized townships.
Carver		
Revenue -----	L. '59, c.92	Sp. 15 mills.
Cass		
Health Nurse -----	L. 1957, c.213	2 mills.
Road and bridge (Federal project) -----	L. 1957, c.216	5 mills in 1959 and 1960.
Chippewa		
Building -----	L. 1949, c.202	2 mills.
Clearwater		
Agricultural Society -----	Ex. L. 1959, c.32	Sp. 2 mills.
Red River Valley Winter Shows--	L. 1959, c.556	Sp. 1/4 mills.
Cottonwood		
Road and bridge -----	L. 1957, c.99	25 mills.

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

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Crow Wing		
Revenue -----	{ L. 1959, c.479 Sp. & c.671 Sp. }	{ To produce \$228,000.
Town purposes in unorganized townships -----	L. 1959, c.674	10 mills.
Dodge		
Agricultural Society -----	Ex. L. 1959, c.69 Sp	1/2 mill in addition to levy auth- orized by Sec. 38.27.
Fillmore		
Building fund certificates -----	L. 1947, c.450	2 mills.
Hennepin		
Building -----	L. 1945, c.263	1/4 mill.**
Revenue -----	L. 1944, c.338 275.09	5 mills. <i>Amount necessary.</i>
Sanatorium -----	L. 1951, c.469	5 1/2 mills.
Building commission -----	L. 1903, c.247	Amount necessary.
Library -----	L. 1957, c.788	2 1/2 mills on taxable property not taxed for library.
Itasca		
Agricultural Society -----	L. 1959, c.613 Sp.	1 mill.
Bridge certificates -----	L. 1947, c.383	To be paid from levy for road and bridge.
Hospital -----	L. 1947, c.340	1 mill.
Hospital or nursing homes; other than county -----	L. 1959, c.425 Sp.	2 mills in years 1959 through 1962.
Revenue -----	L. 1959, c.421 Sp.	\$285,000.
Jail certificates -----	L. 1951, c.256	To be paid from levy for building fund.
<i>Schools</i> Federal aid road and bridge ---	L. 1949, c.271 L. 1959, c.468 Sp.	10 mills. 5 mills (1959 through 1962).
Kandiyohi		
Building -----	L. 1947, c.358	2 mills.
Fairgrounds improvement -----	L. 1959, c.216 Sp.	1 mill annually to \$50,000 total.
Road and bridge -----	L. 1959, c.203 Sp.	25 mills, plus additional 5 mills in 1960 and 1961.
Kittson		
Road and bridge -----	L. 1957, c.71	30 mills.
Red River Valley Winter Shows -	L. 1959, c.556 Sp.	1/4 mill.
Koochiching		
Revenue -----	L. 1959, c.60 Sp.	\$195,000.
Equalize educationl opportunities	L. 1951, c.659	10 mills.

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

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
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.
Red River Valley Winter Shows -	L. 1959, c.556 Sp.	1/4 mill.
Meeker Building -----	L. 1947, c.381	2 mills.
Morrison Revenue -----	L. 1959, c.84 Sp.	\$175,000.
Mower Revenue -----	L. 1959, c.94 Sp.	13 mills.
Norman Red River Valley Winter Shows -	L. 1959, c.556 Sp.	1/4 mill.
Otter Tail Fairgrounds improvement bonds -	L. 1955, c.159	1/2 mill.
Pennington Building -----	L. 1947, c.10	\$10,000.
Pine Hospital bonds -----	L. 1955, c.180	Amount necessary.
Polk Red River Valley Winter Shows -	L. 1959, c.556 Sp.	1/4 mill.
Pope Advertising and developing agricultural resources -----	L. 1943, c.510	1/2 mill.
Agricultural Society -----	L. 1953, c.187	1 mill.
Ramsey Hospital bonds (County-City) --	L. 1957, c.938	Sufficient to pay principal and interest.**
Revenue -----	L. 1959, c.623 Sp.	10 mills.
Detention facilities -----	{ L. 1955, c.353 and L. 1957, c.664 }	Amount necessary.**
Recreation building, operation and maintenance -----	L. 1959, c.373 Sp.	Amount necessary.**

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

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Auth
Ramsey—Continued		
Library: site, construction and equipment -----	L. 1959, c.523 Sp.	1 mill, in
Library bonds -----	L. 1957, c.376	1/2 mill.
Red Lake		
Bridge construction -----	L. 1949, c.252	5 mills.
Road and bridge -----	L. 1959, c.478 Sp.	25 mills.
Red River Valley Winter Shows -	L. 1959, c.556 Sp.	1/4 mill.
Roseau		
Agricultural Society -----	L. 1953, c.26	2 mills.
Hospital districts:		
Operation and debt retirement -	L. 1959, c.8 Sp.	Amount necessary, within c
Road and bridge -----	L. 1959, c.41 Sp.	30 mills.
Red River Valley Winter Shows -	L. 1959, c.556 Sp.	1/4 mill.
St. Louis		
All county purposes -----	L. 1945, c.117	24 mills.
Cooperative extension -----	22.46	\$55,000 if county revenue fund is exhausted.**
Emergency fund -----	L. 1941, c.118	Sufficient to restore fund to \$20,000.
Contagious disease control -----	L. 1951, c.430	\$40,000.**
Revenue -----	L. 1957, c.702	8 mills if valuation is more than \$200,000,000; 8 1/2 mills if valua- tion is less than \$200,000,000.
Sanatorium maintenance -----	L. 1949, c.729	4 1/2 mills.
Schools		
Generally -----	L. 1945, c.368	8/10 mill.
Aid for construction -----	L. 1955, c.823	1/2 mill.
In organized territory: operation, construction of buildings and indebtedness -----	L. 1959, c.533 Sp.	2 mills (1951 through 1968), plus 2 mills (1959 through 1968) to produce not exceeding \$4,000, 000.
Welfare -----	L. 1959, c.218 Sp.	18 mills plus 5 mills if necessary.
Work form maintenance -----	L. 1959, c.209 Sp.	3/5 mill.
Building commission -----	394.05	Amount necessary (to be included with levy for revenue fund.)
Port authority -----	458.14	\$50,000.

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

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Scott		
General Revenue -----	L. 1957, c.121	18 mills.
Sibley		
Revenue -----	L. 1959, c.195 Sp.	15 mills.
Road and bridge -----	L. 1959, c.196 Sp.	25 mills.
Steele		
Fairground improvement warrants	L. 1955, c.739	1 mill (1957 through 1966).
Hospital bonds (appropriation to city hospital) -----	L. 1957, c.6	2 mills, not to exceed \$250,000 in ten years.
Stearns		
Revenue -----	L. 1957, c.483	14 mills.
Stevens		
Building -----	L. 1943, c.11	\$10,000.
Swift		
Building -----	L. 1949, c.202	2 mills.
Road and bridge -----	L. 1959, c.141 Sp.	25 mills.
Todd		
Snow removal -----	L. 1949, c.307	4 mills.
Road and bridge -----	L. 1955, c.212	30 mills.
Building bonds -----	L. 1957, c.134	An amount which together with the the 2 mills provided in 373.25 will be sufficient to pay principal and interest.
Building fund -----	L. 1959, c.306 Sp.	2 mills in addition to levy authorized by 373.25.
Wabasha		
Revenue -----	L. 1957, c.64	15 mills.
Wadena		
Courthouse bonds -----	L. 1959, c.529 Sp.	4 mills.
Waseca		
Revenue -----	L. 1959, c.147 Sp.	16 mills.
Washington		
Building -----	L. 1949, c.668	3 mills.
Hospital -----	L. 1953, c.154	1 mill.
Watonwan		
Revenue -----	L. 1955, c.106	14 mills.

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

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Winona		
Fairground acquisition and im- provement bonds -----	L. 1951, c.415	To be paid from levy for agricul- tural society purposes—38.27.
Revenue -----	L. 1959, c.55 Sp.	15 mills.
Wright		
Building -----	L. 1947, c.358	2 mills.
Road and bridge -----	L. 1959, c.310 Sp.	25 mills.
Appropriation for Nursing Home.	L. 1959, c.375 Sp.	\$15,000.
** Levy may be made in excess of statutory limitations.		

HOSPITAL DISTRICTS*

General Application	Citation	Authorizations and Limitations
General expense purposes -----	L. 1959, c.570	Amount necessary not to exceed \$1.50 per capita in excess of levy limitations of any town or municipality in hospital district.
Bonds -----	L. 1959, c.570	Amount necessary.
Employees insurance benefits -----	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">{</div> <div style="text-align: center;"> 471.61 L. '59, c.611 Ex. L. '59, c.76 </div> <div style="margin-left: 10px;">}</div> </div>	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">}</div> <div> Amount necessary to pay premiums. ** (50% of cost of benefits for dependents may be in excess of limitations.) </div> </div>
Employment security contributions -{	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">{</div> <div style="text-align: center;"> 268.06 L. '59, c.72 </div> <div style="margin-left: 10px;">}</div> </div>	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">}</div> <div>Amount necessary.**</div> </div>

HOUSING AND REDEVELOPMENT AUTHORITIES TAX LEVY*

General Application	Citation	Authorizations and Limitations
Redevelopment purposes -----{	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">{</div> <div style="text-align: center;"> 462.545 L. '59, c.545 </div> <div style="margin-left: 10px;">}</div> </div>	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">}</div> <div>1 mill upon approval of the municipal governing body; except city of Duluth 1/2 mill.</div> </div>
Informational & relocation service --{	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">{</div> <div style="text-align: center;"> 462.545 L. '59, c.545 </div> <div style="margin-left: 10px;">}</div> </div>	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">}</div> <div>1/10 mill.</div> </div>
Employees insurance benefits -----{	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">{</div> <div style="text-align: center;"> 471.61 L. '59, c.611 Ex. L. '59, c.76 </div> <div style="margin-left: 10px;">}</div> </div>	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">}</div> <div> Amount necessary to pay premiums. ** (50 % of cost of benefits for dependents may be in excess of limitations.) </div> </div>
Employment security contributions -{	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">{</div> <div style="text-align: center;"> 268.06 L. '59, c.702 </div> <div style="margin-left: 10px;">}</div> </div>	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">}</div> <div>Amount necessary.**</div> </div>

METROPOLITAN AIRPORTS COMMISSION TAX LEVY

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

* See note, page 44.

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

Metropolitan Airports Commission—Continued

General Application—Continued	Citation	Authorizations and Limitations
Employees insurance benefits ----- {	471.61 L. '59, c.611 Ex. L. '59, c.76	} Amount necessary to pay premiums. ** (50 % of cost of benefits for dependents may be in excess of limitations.)
Employment security contributions - {	268.06 L. '59, c.702	

PARK DISTRICT TAX LEVIES (1)

General Application	Citation	Authorization and Limitations
Tax anticipation notes ----- {	398.16 Ex. L. '59, c.16	} If collections of levies made by participating governments are not sufficient to pay notes and interest, the park district board shall make a deficiency levy.**
Operation and maintenance ----- {	398.16 Ex. L. '59, c.16	
Acquisition, betterment, and refunding bonds -----	398.17	Amount necessary.**
Employees insurance benefits ----- {	471.61 L. '59, c.611 Ex. L. '59, c.76	} Amount necessary to pay premiums. ** (50 % of cost of benefits for dependents may be in excess of limitations.)
Employment security contributions -- {	268.06 L. '59, c.702	

(1) Park districts in Anoka, Carver, Dakota, Scott, Washington, Wright and Hennepin Counties (except Minneapolis unless subsequently annexed.)

PORT AUTHORITY LEVY

General Application	Citation	Authorizations and Limitations
Bonds and interest ----- {	458.193 Subd. 5	} 5% in excess of amount necessary to pay principal and interest.
Employees insurance benefits ----- {	471.61 L. '59, c.611 Ex. L. '59, c.76	
Employment security contributions -- {	268.06 L. '59, c.702	} Amount necessary.**

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

REGIONAL PLANNING & DEVELOPEMENT COMMISSION TAX LEVY*

General Application	Citation	Authorizations and Limitations
General purposes -----	473.08	1/10 mill.
Employees insurance benefits ----{	471.61 L. '59, c.611 Ex. L. '59, c.76	} Amount necessary to pay premiums. ** (50% of cost of benefits for dependents may be in excess of limitations.)
Employment security contributions --{	268.06 L. '59, c.702	} Amount necessary.**

SANITARY DISPOSAL AUTHORITY*

General Application	Citation	Authorization and Limitations
General purposes -----	L. 1957, c.450	1 mill.
Bonds -----	L. 1957, c.450	Amount necessary.**
Employees insurance benefits ----{	471.61 L. '59, c.611 Ex. L. '59, c.76	} Amount necessary to pay premiums. ** (50% of cost of benefits for dependents may be in excess of limitations.)
Employment security contributions--{	268.06 L. '59, c.702	} Amount necessary.**

WATERSHED DISTRICTS*

General Application	Citation	Authorizations and Limitations
Organization and administration --{	112.61 L. 1959, c.271 Ex. L. '59, c.67	} 1 mill not to exceed \$20,000.
Administrative expense fund -----{	112.611 L. 1959, c.256 Ex. L. '59, c.67	} 1 mill not to exceed \$10,000.
Employees insurance benefits ----{	471.61 L. '59, c.611 Ex. L. '59, c.76	} Amount necessary to pay premiums. ** (50% of cost of benefits for dependents may be in excess of limitations.)
Employment security contributions--{	268.06 L. '59, c.702	} Amount necessary.**

* See note, page 44.

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

SCHOOL DISTRICT LEVIES*

General Provisions	Citation	Authorizations and Limitations
Associated Districts All purposes -----	122.75	Same as independent districts. For the conduct of schools, the payment of indebtedness and all proper expenses.
Bonds for existing facilities ----	122.80	Amount necessary.
Common Districts All purposes -----	{ Ex. L. '59, c.71 Art. IV Sec. 3 Subd. 2 }	{ Amount necessary.
Independent Districts All purposes -----	{ Ex. L. '59, c.71 Art. IV Sec. 16 Subd. 4 17 }	{ Amount necessary.
Special Districts*** For various purposes -----	{ Ex. L. '59, c.71 Art. IV Sec. 25 }	{ Same as independent districts unless there are other provisions in special laws and charters.
Unorganized Territory All purposes -----	{ Ex. L. '59, c.71 Art. IV Sec. 26 Subd. 10 }	{ Amount necessary.

General Purposes

School Districts—Generally

All levies for general and special purposes except certain levies which are authorized to be made in excess of statutory limitations.

275.12, Subd. 1

Taxes levied shall not exceed the greater of: \$315 per resident pupil unit plus amount of levies for bonds and interest, or the following amounts per capita of the population of the District; population over 5,000 and operating schools in four or more villages or cities, the greater of \$540,000 or \$105 per capita; population over 5,000 not in the foregoing class, \$92 per capita but not less than \$142,000 plus \$73 per capita; population 2,750 to 5,000, the greater of \$330,000 or \$108 per capita; population under 2,750 \$110,000 plus \$81 per capita.

Per capita tax limitation adjustment
for cost of living changes -----

275.12, Subd. 2

Total maximum amounts levied under Subd. 1 shall be increased by 1 per cent for each point increase in index above 119, if less than 35% of "total current expenditures" is budgeted for non-instructional costs.

* See note, page 44.

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

Duluth	Rochester	So. St. Paul
Minneapolis	St. Paul	Winona

SCHOOL DISTRICT TAX LEVIES—Continued

General Purposes—Continued	Citation	Authorization and Limitations
School Districts—Generally—Cont. Loss in population as a result of 1950 census -----	275.12, Subd. 3	Districts having less than 6,000 pop- ulation may compute levy upon (a) the 1950 census or a subse- quent special census, or (b) the population base applicable to the 1952 levy.
Special Purposes		
Bonds and interest— General obligations -----	475.61	At least 5% more than maturities to be levied prior to delivery of obligations.
	475.64	Amount necessary for payment to be spread by county auditor.
	475.74	Amount necessary to make good any deficiency in any prior levies.
Betterments -----	125.36	\$85,000 in districts under 6,500 population; \$125,000 in districts over 6,500 population; to retire bonds issued by districts on the iron range.**
Betterments -----	125.38	\$75,000 in districts under 6,500 population; \$100,000 in districts over 6,500 population; to retire bonds issued by districts on the iron range.**
Betterments -----	L. 1957, c.51	\$125,000 in districts over 20,000 population; to retire bonds issued by districts on iron range.**
Building bonds (certain districts) -	L. 1957, c.733	Sufficient to pay bonds and in- terest.**
Certificates of indebtedness issued in 1957 by districts subject to 471.71 - 471.83 -----	275.12, Subd. 4	Sufficient to pay principal and in- terest in four installments begin- ning in 1958.
Funding or refunding bonds issued under Se. 475.52 -----	475.61	At least 5% more than maturities to be levied prior to delivery of ob- ligations.
Funding or refunding bonds issued under this chapter -----	L. 1935, c.119	Sufficient to pay interest and to amortize and pay principal on or before maturity.
Funding (certain districts) -----	471.741	Amount necessary to pay bond or certificates in excess of limitation where unfunded debt occurred before January 1, 1957. Must be within limitations if unfunded debt occurred during year 1957.

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

SCHOOL DISTRICT TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest—Continued		
Interstate agreements for joint facilities -----	125.46	Sufficient to pay interest and principal.
Refunding bonds of dissolved districts -----	Ex. L. '59, c.71 Art. IV Sec. 26 Subd. 17	First year levy to be 50% in excess of amount necessary for principal and interest and not to exceed 50% thereafter.
State loans -----	475.73	50% in excess of amount certified by State Auditor.
State Debt Service Loans -----	124.42 Ex. L. '59, c.27	Sufficient to pay principal and interest.
State Capital Loans -----	124.43 Ex. L. '59, c.27	Sufficient to pay principal and interest.
Unorganized territory -----	Ex. L. '59, c.71 Art. IV Sec. 26 Subd. 16	Sufficient to pay principal and interest.
Buildings and sites— Common districts -----	Ex. L. '59, c.71 Art. V Sec. 4 Subd. 2	\$600 or 30 mills.
Independent districts -----	Ex. L. '59, c.71 Art. V Sec. 4 Subd. 1	8 mills. <i>3/8 footnotes to show valuation per equalization and review committee, (more than buildings and sites)</i>
Cut in valuation, to make up for ---	275.48	Amount by which tax has been reduced by reduction of valuation after tax was spread.
Employees insurance benefits -----	471.61 L. '59, c.611 Ex. L. '59, c.76	Amount necessary.** (50% of cost of benefits on dependents may be in excess of limitation.)
Employment security contributions--	268.06 L. '59, c.702	Amount necessary.**
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 -----	Ex. L. '59, c.71 Art. VIII, Sec. 5	Sufficient to pay judgment.
Library (certain districts) -----	134.03	3 mills.

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

SCHOOL DISTRICT TAX LEVIES—Continued

Special Purposes—Continued

Citation

Authorizations and Limitations

Maintenance—

In common and independent districts maintaining graded elementary or high school and in unorganized territory -----

Ex. L. '59, c.71
Art. V, Sec. 3
Subd. 1 and 2

In counties with 20 or more common districts the rate on agricultural land and seasonal residential real estate shall not exceed by more than 10% the average rate for school maintenance on such property in districts in the same county not maintaining graded or secondary schools.

In counties with less than 20 common districts the rate on agricultural land and seasonal residential real estate shall not exceed one half the rate for school maintenance on such property in the same district or unorganized territory.

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.

In independent districts organized under consolidation or reorganization statutes and contain 18 sections of land -----

Ex. L '59, c.71
Art. V, Sec 3
Subd. 1 and 2

The rate of taxation of agricultural land, seasonal residential real estate 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. 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.

SCHOOL DISTRICT TAX LEVIES—Continued

Special Purposes—Continued

Citation

Authorizations and Limitations

Maintenance—Continued

In independent districts organized under consolidation or reorganization statutes which contain 18 sections of land and contains a village entirely within the district limits -----

Ex. L '59, c.71
Art. V, Sec 3
Subd. 1 and 2

If the assessed valuation of the village does not exceed ten per cent of the total assessed valuation of the property within the district, the rate on agricultural lands and seasonal residential real estate 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 by more than 100 per cent.

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.

O.A.S.I. contributions and state
Agency expenses -----
(for employees not covered by
State retirement systems)

269.35

Amount necessary.**

O.A.S.I. contributions and state
Agency expenses -----
(for employees covered by state
retirement systems)

269.52

Amount necessary.**

Public employees pensions ----- {

353.28
L. '59, c.650

} Amount certified by retirement board
to county auditor.**

Public Examiner's post-audit expense {

215.26
L. '59, c.518

} Amount of claim or estimated cost.**

Retirement contributions (for em-
ployees on leave from state) --- {

352.041
L. '59, c.647

} Amount necessary.**

Teachers retirement associations --

135.24

In first class cities, amount necessary.

Voting machines -----

209.11

Amount necessary.

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

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts	Citation	Authorizations and Limitations
Aurora		
Cash basis bonds -----	275.121	Levy to retire bonds.**
Operation and maintenance ---	L. 1957, c.627	\$250,000 in 1959 to be levied against taconite property. Levy over per capita limitations if taxes levied under 275.12 are based on population used in 1954.
Building bonds -----	L. 1957, c.628	Levy against taconite property for payment of bonds and interest.**
Building bonds -----	L. 1955, c.540	Levy against taconite property (65%) and against all other property (35%) for payment of bonds and interest.**
Building bonds -----	L. 1957, c.858	Levy against taconite property 50%, and against all other property (50%) for payment of bonds and interest.**
Refunding bonds -----	L. 1957, c.776	Levy against taconite property for payment of bonds and interest.**
Building bonds -----	Ex. L.1959, c.21	Sp. Levy against taconite property for payment of bonds and interest.**
Babbitt		
Building bonds -----	L. 1957, c.567	Levy against taconite property for payment of bonds and interest.**
Building bonds -----	L. 1957, c.910	Levy against taconite property for payment of bonds and interest.**
Building bonds -----	Ex. L. 1959, c.20	Sp. Levy against taconite property for payment of bonds and interest.**
Bibwabik		
Building bonds -----	L. 1953, c.450	Levy to retire \$25,000 of bonds.**
Building bonds -----	<div> <div> L. '55, c.643 & L. '57, c.53 & L. '57, c.451 </div> <div> </div> </div>	
		Payment of bonds and interest.**
Buhl		
School building repair bonds ---	L. 1955, c.851	Payment of bonds and interest. **
School building repair bonds ---	L. 1957, c.444	Payment of bonds and interest. **
School building repair bonds ---	Ex. L. 1959, c.39	Sp. Payment of bonds and interest. **
Chisholm		
Building bonds -----	L. 1957, c.459	Payment of bonds and interest. **
Betterment bonds -----	Ex. L. 1959, c.38	sp. Payment of bonds. **

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

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts—Continued	Citation	Authorizations and Limitations
Coleraine		
Building bonds -----	L. 1957, c.112	Payment of bonds and interest. **
Building bonds -----	L. 1953, c.191	Payment of bonds and interest. **
Building bonds -----	L. 1955, c.143	Payment of bonds and interest. **
School house construction -----	L. 1951, c.564	Payment of bonds and interest. **
Duluth		
School purposes -----	{ L. 1955, c.274 L. 1957, c.264 }	{ Board may establish maximum levy within limitations of 275.12, and subject to referendum. If rejected, L. 1957, c.264 governs.
Teachers Pensions -----	L. 1957, c.651	Sufficient to pay retired teachers difference between amount of pension benefit and \$1,200.**
Teachers Retirement -----	269.27	Sufficient to meet employers share of social security tax.**
Ely		
Building bonds -----	L. 1957, c.460	Payment of bonds and interest.**
Fridley (Dist. #14)		
Building bonds -----	L. 1957, c.588	Sufficient to pay bonds and interest.**
Gilbert		
Building bonds -----	L. 1953, c.161	Levy up to \$70,000 in excess of limitations to retire bonds.
Building bonds -----	L. 1959, c.119 Sp.	Levy 37½ % of \$200,000 or 75,000 for principal plus interest on such \$75,000.**
Hennepin County (District #27)		
Building bonds -----	L. 1953, c.564	Sufficient to pay principal and interest.
Hibbing		
Building bonds -----	L. 1953, c.566	Payment of bonds and interest.**
Building bonds -----	L. 1955, c.510	Payment of bonds and interest.**
Building bonds -----	L. 1957, c.574	Payment of bonds and interest.**
Lake County District		
Building bonds -----	{ L. '55, c.514 L. '57, c.66 L. '57, c.189 }	{ Payments of bonds and interest.**
Building bonds -----	Ex. L. '59, c.19 Sp.	Amount necessary to pay principal and interest - 78 % on taconite property and 22 % on general property.**
Meadowbrook		
General and special purposes --	{ 275.12, Subd. 5 L. '59, c.517 }	{ Limitations of 275.12, Subd. 1 not applicable.

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

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts—Continued	Citations	Authorizations and Limitations
Minneapolis General purposes -----	{ L. 1951, c.691 L. 1955, c.736 L. 1959, c.462 Sp. }	9 mills. Additional 9 mills. Provisions of Sec. 273.13, Subd. 7a not applicable.
Mountain Iron Building bonds -----	L. 1953, c.557	Payments of bonds and interest.**
Nashwauk Building bonds -----	L. 1953, c.544	Levy \$55,000 plus interest, in excess of limitations, in payment of bond issue.
Ramsey County (Independent Dis- tricts) General and special purposes --	275.12 Subd. 5	Limitations of 275.12, Subd. 1 not applicable.
Rochester General and special purposes --	275.12, Subd. 6	Limitations of 275.12, Subd. 1 not applicable.
Tower-Soudan Building bonds -----	L. 1955, c.422	Payments of bonds and interest.**
Virginia Building bonds -----	L. 1953, c.449	Payments of bonds and interest.**
Building bonds -----	L. 1955, c.539	Payments of bonds and interest.**
Building bonds -----	L. 1957, c.241	Payments of bonds and interest.**
Building bonds -----	Ex. L. 1959, c.24 Sp.	Payments of bonds and interest.**
Winona General fund -----	L. 1947, c.155	Amount needed.
Sinking fund -----	L. 1923, c.255	10 mills.

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

TOWN TAX LEVIES*

General Provisions	Citations	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		
Regular		
Population over 7,000 -----	275.09	10 mills.
Valuation \$100,000 or more ---	275.09	5 mills.
\$35,000 to \$100,000 -----	275.09	\$350.
Less than \$35,000 -----	275.09	10 mills.
Additional levy -----	275.09	5 mills, if levy for regular purposes is insufficient to carry on governmental functions.
In Crow Wing & Morrison Counties only		
Valuation \$300,000 or more ---	L. 1941, c.451	2 mills.
\$250,000 to \$300,00 -----	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.
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.
Aquatic vegetation control -----	L. 1959, c.472	2 mills or 50 cents per capita.
Band, orchestra, or chorus -----	449.09 L. '59, c.607	3 mills but not over \$1,500 upon approval of voters.
Bonds and interest—		
General obligations -----	475.61	At least 5% more than maturities, to be levied prior to delivery of obligations.

* See note, page 44.

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

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citations	Authorizations and Limitations
General obligations—continued _	475.64	Amount necessary for payment, to be spread by auditor.
	475.74	Amount necessary to make good any deficiency in any prior levies.
Funding or refunding bonds issued under Sec. 475.52 -----	475.61	At least 5% more than maturities, to be levied prior to delivery of obligations.
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 ----- {	165.12 L. '59, c.500	} Sufficient to pay 1/2 cost of bridge repairs made by county.
Buildings -----	365.14	Amount authorized at town meeting.
Cemetery (certain towns only) ----	471.24	\$1,000 where town and contiguous village each have valuation in excess of \$500,000; \$2,000 where town has valuation in excess of \$3,000,000.
Cemetery -----	365.10	Amount authorized by voters to purchase grounds for cemetery.
Civil defense -----	12.26	(1) 20¢ per capita or \$1,000, whichever is higher, to finance town's share of defense activities. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) Limitations not applicable in case emergency exists.
Commemorative purposes -----	365.106	\$250.
County planning commission (certain counties) -----	394.14	\$1,000.
Dump grounds (certain towns) ---	368.64	\$500.
Employee's medical and hospital benefits ----- {	471.61 L. '59, c.611 Ex. L. '59, c.76	} Amount necessary.** (50% of cost of benefits on dependents may be in excess of limitations.)

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

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citations	Authorizations and Limitations
Employment security contributions -- }	268.06 L. '59, c.702	} Amount necessary.**
Fire apparatus and fire protection_	365.15 to 365.19	Not to exceed \$6,000. (Limitation not applicable in Hennepin and Ramsey Counties.)
Fire and police protection -----	365.23	Amount authorized by voters.
Fire protection district -----	368.85	5 mills.
Fire relief association (certain towns only) -----	366.27	1 mill.
Forest fire prevention -----	88.04	10 mills but not over \$3,000.
Insect pests, control of -----	18.14	2 mills but not more than 50 cents per capita.
Judgments		
General -----	365.42	Amount of judgment.
Firemen -----	471.86	Sufficient to pay judgment.
Library (in neighboring municipality) -----	134.12	2 mills.
Lighting streets and parks (certain towns) -----	368.64	1 mill.
Mental health service ----- }	245.62 L. '59, c.530	} 1 mill.**
Mosquito abatement -----	18.38	1 mill.
Municipal forests -----	459.06	5 mills.
O.A.S.I. Contributions and State Agency expense ----- (for employees not covered by state retirement systems)	269.35	Amount necessary.**
O.A.S.I. contributions and State Agency expense ----- (for employees covered by state retirement systems)	269.52	Amount necessary.**
Park -----	365.10	Amount authorized by voters.
Park (certain towns) -----	368.64	\$500.
Park Districts (see page 24 for counties included). Operation and maintenance ---- }	398.16 Ex. L. '59, c.16	} Amount certified by district not to exceed \$.18 per capita.**
Poor (in counties operating under town system of poor relief) ----	263.05	Amount necessary.

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

TOWN TAX LEVIES—Continued

Special Purposes—Continued --	Citations	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 ----- {	353.28 L. '59, c.650	{ Amount certified by retirement board to county auditor.**
Public Examiner post audit expense-- {	215.26 L. '59, c.518	{ Amount of claim or estimated cost.**
Retirement contributions (for employees on leave from state) -- {	352.041 L. '59, c.647	{ Amount necessary.**
Recreation -----	L. 1957, c.623	2 mills but not over \$10,000 in towns having over 25% iron ore valuation.**
Road and bridge ----- {	164.04 L. '59, c.500	{ 25 mills and in case of emergency an additional 5 mills may be levied by town board.
Road drainage ----- {	164.05 L. '59, c.500	{ 10 mills.
Road work done by county ----- {	163.16 L. '59, c.500	{ Sufficient to cover cost.
Special assessment improvements certain urban towns only) -----	429.051	Town's share of cost of improvements.
Telephone -----	237.35	10 mills.
Applicable Only to Particular Towns		
Balkan Library -----	L. 1959, c.580	Sp. 1/4 mill. **
Fairmont, Martin County Sewer system -----	L. 1953, c.548	Cost of system.
Grand Rapids Cemetery -----	L. 1959, c.298	Sp. 2 mills. On all taxable town property including incorporated villages.
Stuntz All levies -----	275.32	17 mills, except debt levies may be in excess of limitations when the law so provides.
Water and sewer bonds -----	368.52	Sufficient for interest and sinking fund.
Road and bridge certificates ---	L. 1955, c.242	\$114,100.
White Community building bonds -----	L. 1955, c.580	\$37,500 of which \$12,500 may be levied in excess of limitations.

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

*OAG
3-21-60
To get other towns
to pay 25 mills.*

VILLAGE TAX LEVIES*

General Provisions	Citations	Authorizations and Limitations
All levies for general and special purposes except certain levies which are authorized to be made in excess of statutory limitations.	275.11	\$54.00 per capita.
		Note: Villages where more than 50 % of assessed valuation consists of iron ore, may increase maximum levy by 3 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. Villages where more than 25 % of valuation consists of iron ore may increase maximum levy \$10.80 per capita for the first six points that consumers' price index goes above 102 and <u>\$.54</u> for each additional point above 6.
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 and 412,711	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	1/2 mill but not over \$1,000.
Airports -----	360.037	Amount approved by voters.
Aquatic vegetation control -----	L. 1959, c.472	2 mills or 50 cents per capita.
Amory buildingnng commission (State)	193.145	5/10 mill.**
Armory commission (Village) ----	193.20	Amount necessary.

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

* See note, page 44.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citations	Authorizations and Limitations
Band, orchestra, or chorus ----- }	449.09 L. '59, c.607	3 mills but not over \$10,000 upon approval of voters.
Bonds and interest— General obligations -----	475.61	At least 5% more than maturities, to be levied prior to delivery of obligations.
	475.64	Amount necessary for payment, to be spread by auditor.
	475.74	Amount necessary to make good any deficiency in any prior levies.**
Separation of land from village not to release such land from liability for payment of indebtedness -----	413.137	Sufficient to pay existing bonded indebtedness.
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 issued of not to exceed \$100,000.
Emergency debt certificates (plan B and C villages) -----	412.751	Sufficient to redeem certificates.
Excess indebtedness -----	275.13	Sufficient to pay "excess indebtedness."
Funding or refunding bonds issued under Sec. 475.52 -----	475.61	At least 5% more than maturities, to be levied prior to delivery of obligations.
Funding or refunding bonds issued under this chapter -----	L. 1935, c.119	Sufficient to pay interest and to amortize and pay principal on or before maturity, to be levied before bonds are issued.
Parking facility bonds -----	459.14	Sufficient to retire bonds.
Sewers and sewage disposal plants ----- }	444.075 L. '59, c.294	Within the limitations of Sec. 275.11; provided that 35% of the cost of construction and 35% of the interest on bonds issued therefor, 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.

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

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citations	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 -----	12.26	(1) 20¢ 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.
County planning commission (in certain counties) -----	394.14	\$1,000.
Employee's insurance benefits ----	471.61 L. '59, c.611 Ex. L. '59, c.76	} Amount necessary.** (50% of cost of benefits on dependents may be in excess of limitations.)
Employment security contributions -	268.06 L. '59, c.702	} Amount necessary.**
Equipment certificates -----	412.301	To retire principal and interest.
Firemen's relief -----	424.30 L. '59, c.509	} 1/10 mill to 2 mills.
Forest fire prevention -----	88.04	10 mills but not over \$3,000.
Indebtedness of dissolved villages--	412.093 L. 1959, c.433	} Amount necessary to retire debt.
Insect pests, control of -----	18.14	2 mills but not more than 50 cents per capita.
Judgments—		
General -----	465.14	Sufficient to pay judgments.
Firemen -----	471.86	Sufficient to pay judgments.
Library -----	134.07	5 mills.
Library (in neighboring municipality) -----	134.12	2 mills.
Memorial building -----	416.02	"Within the limit permitted by law."
Mental health service -----	245.62 L. '59, c.530	} 1 mill.**
Mosquito abatement -----	18.38	1 mill.
Municipal forests -----	459.06	5 mills.
Musical entertainment -----	412.251	1 mill, but not over \$500.

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

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citations	Authorizations and Limitations
O.A.S.I contributions and State Agency expenses ----- (for employees not covered by retirement systems)	269.35	Amount necessary.**
O.A.S.I contributions and State Agency expenses ----- (for employees covered by state retirement systems)	269.52	Amount necessary.**
Park (in Hennepin and Ramsey Counties only) -----	412.531	2 mills.
Park Districts (see page 24 for counties included). Operation and maintenance ----	398.16	Amount certified by district not to exceed \$.18 per capita.**
Parking facilities -----	459.14	1/2 mill.
Permanent improvement and re- placement fund -----	L. 1957, c.614	Villages over 500 and less than 2,500 population, \$12.50 per capita or \$10,000, but not more than 10 mills. Villages under 500 population, \$20.00 per capita or 10 mills. Villages over 2,500 population, the greater of \$10.00 per capita or \$31,500, but not over 10 mills. Applicable to villages having over \$200,000 assessed valuation of which 25% is iron ore.**
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 Heenepin and Ramsey Counties.
Public Employees pensions ----- {	353.28 L. '59, c.650	} Amount certified by retirement board to county auditor.**
Public Examiner's Post-audit ex- pense ----- {	215.26 L. '59, c.518	} Amount of claim or estimated cost.**
Public works reserve -----	471.57	"Within existing limits."
Recreation -----	L. 1957, c.623	2 mills but not over \$3 per capita or \$15,000 in villages having over 25% iron ore valuations.**
Retirement contributions (for em- ployees on leave from state) --- {	352.041 L. '59, c.647	} Amount necessary.**

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

VILLAGE
SCHOOL-DISTRICT TAX LEVIES—Continued

Special Purposes—Continued

Citations

Authorizations and Limitations

Sewers and sewage disposal plants—{	444.075 L. '59, c.294	{ Within the limitations of Sec. 275.11; provided that 35% of the cost of construction may be in excess of the limitations of Sec. 275.11.
Special assessment improvements --{	429.051 L. '59, c.490	{ Village's share of cost of improvements.
Utilities fund (in villages having a public utilities commission) ----	412.251	5 mills.
Voting machines -----	209.11	Amount necessary.

Applicable Only to Particular Villages

Aurora

Waterworks bonds -----	L. 1955, c.419	Sufficient to pay principal and interest.**
Community building bonds ----	L. 1955, c.579	\$37,500 of which \$12,500 may be levied in excess of limitations.
Sewage disposal plant -----	L. 1957, c.457	To pay for construction of facilities and bonds and interest thereon. 35% of cost of project and interest may be in excess of existing limitations.

Buhl

Water, light and heat bonds ---	L. 1953, c.404	Within the limitations of Sec. 275.11; provided that 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.
Water certificates of indebtedness	L. 1959, c.498 Sp.	Amount necessary for principal and interest.**
Police relief -----	L. 1957, c.630	1 mill of which 1/2 mill may be in excess of per capita limitation. Proceeds shall not exceed \$5,000 of which not more than \$2,500 shall be in addition to per capita limitation. Levy may be continued until balance in fund reaches \$50,000.
Public utility improvement bonds	L. 1959, c.318 Sp.	Levy for principal and interest on \$70,000 bond issue, plus levy in 1959 for improvement fund equal to payment of principal and interest in 1957 and 1958.**

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

VILLAGE TAX LEVIES—Continued

Applicable Only to Particular Villages—Continued	Citations	Authorizations and Limitations
Hibbing		
Airports (joint with city of Chisholm -----	L. 1957, c.629	\$8,000.
Cemetery -----	L. 1947, c.224	\$15,000.
Corporation, utility services furnished, and library purposes ---	L. 1949, c.447	33 mills.
Firemen's relief -----	L. 1959, c.208 Sp.	\$35,000 of which \$15,000 must be within limitations.
Police pension -----	L. 1957, c.793	\$20,000. \$20,000 to \$35,000 when pensions paid during preceding year exceed \$20,000.**
Hoyt Lakes		
Water and sewer bonds -----	L. 1959, c.664 Sp.	Levy against taconite property for payment of bonds and interest.**
Marble		
Waterworks bonds -----	L. 1955, c.334	Payment of bonds and interest.**
Milaca		
Storm sewer bonds -----	L. 1959, c.522 Sp.	Amount necessary.
Nashwauk		
Police pension -----	L. 1959, c.358 Sp.	Levy not to exceed \$2,500 to maintain balance of \$30,000.
Pelican Rapids		
General purposes -----	L. 1947, c.454	35 mills.
Richfield		
Police pension -----	L. 1957, c.455	1/10 to 2 mills.**

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

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

Homestead property should be valued at 33 1/3% of the assessed full value, in the case of rural real estate, and 40% in the case of all other real estate (except real estate where iron ore is located), in determining the maximum amount of money that can be raised under a mill-rate limitation, the Attorney General said in an opinion dated July 6, 1951.

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 illustrations.

	Assessed Full Value	Percentage of Full Value for Taxation		Percentage of Full Value for Levy	
		Per Cent	Amount	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 -----	\$883,608.00		\$279,719.00		\$338,114.33

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.

*Add note in line with the provisions
of Extra Session Laws 1959, Chapter 70,
Article II, Section 5. Mill rate limitations
may be increased, in counties where
class 2 property has been exempted, by the
ratio that class 2 property bears to all
taxable property. (coded 272.64)*