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TAX LEVY
AUTHORIZATIONS AND LIMITATIONS
for
CITIES, VILLAGES, TOWNS, SCHOOL DISTRICTS,
OTHER DISTRICTS and COUNTIES
IN MINNESOTA
1961

Prepared and Published by the
Department of Public Examiner
State of Minnesota

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FOREWORD

The laws shown herein were compiled to meet the long recognized need for a single booklet containing citations to statutes and laws specifically dealing with tax levies; laws which at the present time are scattered in many books and under various subjects in indices, and in some cases can only be found after a tedious, painful effort. The laws passed at the 1961 sessions 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 Subd. 1	\$54.00 per capita.
Cut in valuation after the mill rate has been determined by the auditor, to make up for -----	275.48	Amount by which tax has been reduced (under maximum) by reduction of valuation.**
Error by auditor in previous levy, to correct -----	275.075	All or any part of amount omitted.**
Money and credits tax, to replace--	285.143	Amount received in 1943 from money and credits tax levied in 1942. **
Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property ----- {	272.64 Ex. L. '59, c. 70 }	Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property.

General Purposes

General fund purposes -----	426.04	40 mills in cities of third and fourth class, unless a greater amount is authorized by special law or charter. Not applicable in third class cities contiguous to first class city located in a different county, or cities of fourth class located in a county having a city of the first class.
Additional levy for general fund purposes (in addition to levy provided for in Sec. 275.11, Subd.1) except in cities organized pursuant to Laws 1895, Chap. 8. ---- {	275.11 Subd. 2 L. '61, c. 500 }	Maximum levy limit shall be increased by 3 1/3% for each of the first 6 points Revised Consumer Price Index may be increased over 102, and by 1% for each point or major fraction thereof increased above 6 points. In cities with more than 25% of assessed valuation consisting of iron ore, this levy shall be in addition to statutory and charter limitations. In other cities, such addition shall be within charter limitations.**

Special Purposes

Advertising (fourth class cities) ---	465.56	1/2 mill but not over \$1,000.
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* See note, page 52.

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

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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 L. '59 c. 607	{ 3 mills but not over \$10,000, except in Rochester, not over \$25,000, upon approval of voters.
Bonds and interest		At least 5% more than maturities to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
General obligations -----{	475.61 L. '61, c. 673	{
	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.**

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

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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.
Charter Commission expense -----	L. 1961, c. 608	\$1,500 in cities other than first class.**
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.
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 -----	18.022 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 municipalities) -----	134.12	2 mills.
Memorial building -----	416.02	"Within the limits permitted by law."

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

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Mental health service ----- {	245.62 L. '59, c. 530	} 1 mill.**
Mosquito abatement -----	18.38 18.11	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	1 ½ 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.**
Park Districts, (see page 28 for counties included) operation and maintenance ----- {	398.16 Ex. L. '59, c. 16	} Amount certified by district not to exceed \$.18 per capita.
Parking facilities -----	459.14	½ mill.
Park districts in fourth class cities --	448.32	5 mills.
Permanent improvement and re- placement 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 popula- tion, \$20.00 per capita or 10 mills. Cities over 2,500 popula- tion, the greater of \$10.00 per capita or \$31,500, but not over 10 mills. Applicable to cities hav- ing over \$200,000 assessed valu- ation 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	} 1 ½ mill until fund balance reaches \$150,000; additional ½ mill when fund balance is less than \$50,000.**

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

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Fourth class cities (certain cities)	423.21	1/5 mill.
Fourth class cities ----- {	423.47 L. '59, c. 82	} 1 1/2 mill until fund balance reaches \$150,000.
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 ----- {	353.28 Ex. L. '61, c. 50	} 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. **
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 em- ployees on leave from State) -- {	352.041 L. '59, c. 647	} Amount necessary.**
Sewers and sewage disposal plants Construction ----- {	444.075 Subd. 4 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.
Use of facilities for public purposes {	444.075 Subd. 3	} Amount necessary for payment of reasonable charges.
Sewage disposal plant (certain mu- nicipalities) -----	445.19	Amount necessary for construction and operation.**
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.**

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
Austin Firemen's relief -----	L. 1957, c. 164	1 mill.
Biwabik 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.**
Chisholm Airports (joint with Village of Hibbing) -----	L. 1957, c. 629	\$8,000.
Firemen's relief -----	L. 1961, c. 631 Sp.	\$5,000 within limitations plus \$10,- 000 in excess of limitations until fund reaches \$100,000. \$10,000 within limitations plus \$10,000 in excess of limitations when fund is less than \$50,000.
Library -----	L. 1961, c. 726 Sp.	½ mill.**
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 in- terest.**
Sewage disposal plant -----	L. 1951, c. 145	10 mills.
Permanent improvement and equipment fund -----	L. 1949, c. 215	5 mills.
Cloquet Firemen's relief -----	{ L. 1953, c. 253 L. 1961, c. 295 Sp.	1 mill. Levy omitted when fund exceeds \$150,000.
Crookston Firemen's relief -----	L. 1957, c. 144	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. 1961, c. 620 Sp.	\$5,000 within per capita limitations plus \$10,000 in excess of limita- tions.

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
Hospital -----	L. 1957, c. 948	To retire bonds and interest.**
Police pension -----	{ 423.27 L. '61, c. 639 }	{ \$5,000 until fund exceeds \$100,000 plus sufficient to match members' contributions.
Sewage disposal plant -----	L. 1951, c. 145	10 mills.
Permanent improvement and equipment fund -----	L. 149, c. 215	5 mills.
Fairmont		
All city purposes -----	L. 1959, c. 114 Sp.	Differential rate of taxation on agricultural land.
Faribault		
Firemen's relief -----	L. 1961, c. 443 Sp.	1½ mills until fund reaches 250,000; 1 mill when fund exceeds \$250,000.
Gilbert		
Police pensions -----	L. 1957, c. 687	Sufficient to pay pensions authorized, 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.**
Waterworks bonds -----	L. 1961, c. 483 Sp.	Sufficient to pay bonds and interest, 50% may be in excess of limitations.
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		
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.

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities	Citation	Authorizations and Limitations
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 Employee pensions -----	L. 1961, c. 287 Sp.	Amount necessary.
Red Wing Firemen's relief -----	L. 1961, c. 300 Sp.	1 mill when fund is under \$150,000; ½ mill when fund is over \$150,000.**
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. '59, c. 607 }	{ 3 mills but not over \$25,000.
St. Cloud Firemen's relief -----	{ 424.09 L. '61, c. 343 Sp. }	{ 1 mill until fund reaches \$150,000; 3/10 mill thereafter.
Library -----	L. 1961, c. 643 Sp.	8 mills.
St. Louis Park Firemen's relief -----	424.12	1/10 mill to 2 mills.
South St. Paul Musical entertainment -----	L. 1961, c. 80 Sp.	1 mill.
Music and advertising -----	L. 1961, c. 81 Sp.	1/8 mill.
Emergency relief -----	L. 1961, c. 82 Sp.	3/8 mill.
Parks and recreation -----	L. 1961, c. 83 Sp.	1.5 mills.
Firemen's relief -----	L. 1957, c. 127	1/10 mill to ½ mill.**
Fire protection -----	L. 1961, c. 487 Sp.	1 3/4 mills.
Library -----	L. 1959, c. 520 Sp.	5 mills.**
Flood control bonds -----	L. 1961, c. 514 Sp.	Amount necessary.
Waterworks bonds -----	L. 1961, c. 88 Sp.	Amount equivalent to value of hydrant rental and water used by city, plus amount of any deficiency in "waterworks sinking fund."

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities	Citation	Authorizations and Limitations
Stillwater		
General purposes	L. 1957, c. 333	45 mills.
Thief River Falls		
Water control and sanitary district	L. 1961, c. 672 Sp.	Amount requested.
Virginia		
Firemen's relief	L. 1961, c. 420 Sp.	2½ mills until fund exceeds \$120,000; 1 mill until fund goes below \$100,000 when it shall again be 2½ mills. Act expires in 1965.**
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.**
Waconia		
Improvements	411.49	1%.
Waterville		
Musical entertainment	L. 1939, c. 219	2 mills but not over \$2,000.
Bond levies omitted	L. 1961, c. 411 Sp.	Whole or part of taxes omitted.
West St. Paul		
Bonds for fire apparatus, issued under this chapter	L. 1943, c. 169	Sufficient to meet maturities.
Storm water relief sewers	L. 1961, c. 543 Sp.	Not to exceed \$950,000.**
Winona		
Firemen's relief	424.12	1/10 mill to 2 mills.
General purposes	275.24	50 mills.
Improvements	426.09	Amount deemed necessary to support local improvement fund.

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
Police pension -----	{ 423.807 L. '59, 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 interest.
Swimming pool bonds -----	L. 1957, c. 173	For payment of bonds and interest.**

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

COUNTY TAX LEVIES*

General Application	Citation	Authorizations and Limitations
Agricultural societies -----	38.27	½ mill.
Assessments; unpaid county -----}	106.381 L. '59, 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 L. '61, c.673	} At least 5% more than maturities, to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
	475.64	
	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, 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.
Civil War and Sioux Uprising Centennial -----	L. 1961, c.135	1 mill except in counties having a population of more than 200,000, 1/10 mill.

* See note, page 52.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Cooperative extension -----	22.46	Not less than \$1,500, nor more than \$25,000; \$55,000 in counties having 150 or more townships.
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.
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	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 L. '61, c.422	\$65,000 in any year in counties of 30,000 population or less.
Hospital Districts		
Operation, maintenance, bonds and interest -----	397.13 - 397.14 L. '57, c.3	Amount necessary, within district. 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.
Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property -----	272.64 Ex. L. '59, c.70	Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property.
Insect pests, control of -----	18.14 18.022	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.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
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.
Mental health service ----- {	245.62 L. '59, 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 ^{18.141}	1 mill (in unorganized townships only).
Nursing home ----- {	376.56 L. 59, 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.
Parks -----	L. 1961, c.512	10% of maximum levy for road and bridge.
Probation service from Y.C.C. ----- {	260.09 L. '59, 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 Ex. L. '61, c.50	{ Amount certified by retirement board to county auditors.
Public Examiner's post-audit expense {	215.26 L. '59, c.518	{ Anticipated audit expense, may be levied in advance.
Retirement contribution (for employees on leave from state) --- {	352.041 L. '59, c.647	{ Amount necessary.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Revenue -----{	275.09 L. '61, c.422	{ If population is less than 100,000, 15 mills or the following amounts according to population, which- ever is greater: Less than 10,000-----\$125,000 10,000 to 20,000-----\$150,000 20,000 to 30,000-----\$160,000 In addition a levy may be made in 1961 and 1962 to cover deficit.
Road and Bridge -----{	163.05 L. '59, c.500	{ Levy not to exceed the rate provided under the following classification of counties. Over 300,000 -----10 mills 100,000 to 300,000 ----12 mills All other -----20 mills
Road and bridge, unorganized town- ships -----{	163.06 L. '59, c.500	{ 21 mills, on property in unorganized townships.
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 sana- torium site upon favorable vote of voters.
Establishment -----	376.28	1 mill.
School survey, county -----{	Ex. L. 1959, c.71 Art. III, Sec. 8, Sd.27	{ Amount necessary to defray ex- penses.
School tax fund, county -----{	Ex. L. 1959, 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 de- ficiency in prior year levy for tu- ition.
School transportation tax fund, county -----{	Ex. L. 1959, c.71 Art.V, Sec.39, Sd.5	{ Amount which together with state aid will be sufficient to pay for transportation of non-resident high school pupils.
Timber development -----	90.125	1 mill but not over \$15,000.
Veterans service officer -----	197.60	Amount necessary to defray cost of salaries and expense.

COUNTY TAX LEVIES—Continued

GENERAL APPLICATION—Continued	Citation	Authorizations and Limitations
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 expense -----	256.34, 262.16 & 393.08 }	Amount necessary for these purposes.
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		
Anoka Revenue -----	L. 1955, c.7	20 mills.
Library -----	L. 1959, c.527 Sp.	3 mills.
Parks -----	L. 1961, c.209 Sp.	2 mills.
Beltrami Revenue -----	L. 1957, c.478	\$35,000 in excess of all existing limitations.
Big Stone Agricultural Society—Grandstand construction -----	L. 1961, c.320 Sp.	½ mill in addition to levy authorized by Sec. 38.27 for years 1961 through 1965.
State Park land acquisition -----	L. 1961, c.449	3.5 mills until \$30,000 has been provided.
Carlton Revenue -----	L. 1961, c.210 Sp.	To produce not to exceed \$165,000 in 1962 and 1963.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Road and bridge, unorganized townships -----	163.06 L. '59, c.500	} 31 mills, on property in unorganized townships.
Carver		
Revenue -----	L. 1959, c.92 Sp.	15 mills.
Parks -----	L. 1961, c.424 Sp.	1 mill.
Cass		
Health Nurse -----	L. 1957, c.213	2 mills.
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.	¼ mill.
Cottonwood		
Road and bridge -----	L. 1961, c.126 Sp.	25 mills.
Crow Wing		
Revenue -----	L. 1961, c.537 Sp.	Sufficient to defray expenses.
Town purposes in unorganized townships -----	L. 1959, c.674	10 mills.
Dakota		
Library building acquisition and maintenance -----	L. 1961, c.532 Sp.	1 mill in area served by county library system.
Dodge		
Agricultural Society—Grandstand construction or grandstand construction bonds -----	L. 1961, c.168 Sp.	½ mill in addition to levy authorized by Sec. 38.27.
Fillmore		
Building fund certificates -----	L. 1947, c.450	2 mills.
Road and bridge obligations ---	L. 1961, c.107 Sp.	5 mills for period not to exceed 4 years.
Hennepin		
Building -----	L. 1945, c.263	¼ mill.
Revenue -----	L. 1879, c.338 Sp.	Amount necessary.
Sanatorium -----	L. 1951, c.469	5½ mills.
Building commission -----	L. 1903, c.247	Amount necessary.
Library -----	L. 1961, c.656 Sp.	3½ mills on taxable property not taxed for library.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Houston Revenue	L. 1961, c.106 Sp.	\$150,000.
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.
Schools	L. 1919, c.271	10 mills.
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.
Federal aid road and bridge ...	L. 1959, c.468 Sp.	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. 1961, c.133 Sp.	25 mills, plus additional 5 mills for 1962 and 1963.
Kittson Road and bridge	L. 1957, c.71	30 mills.
Koochiching Revenue	L. 1959, c.60 Sp.	\$195,000.
Equalize educational opportunities	L. 1951, c.659	10 mills.
Library	L. 1961, c.37 Sp.	3 mills.
Lac qui Parle Agricultural Society bonds	L. 1961, c.423 Sp.	½ mill for period not to exceed 10 years.
Lake Unorganized territory	L. 1937, c.395	Same taxes as organized towns.
Road and bridge	L. 1961, c.78 Sp.	30 mills.
Le Sueur Revenue	L. 1961, c.124 Sp.	15 mills.
Lincoln Road and bridge	L. 1961, c.99 Sp.	25 mills.
McLeod Building	L. 1949, c.16	3 mills.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Mahnomen Agricultural Society -----	38.27	2 mills.
Marshall Building -----	L. 1949, c.28	3 mills.
Agricultural Society -----	L. 1961, c.123	Sp.1 mill.
Meeker Building -----	L. 1947, c.381	2 mills.
Morrison Revenue -----	L. 1959, c.84	Sp. \$175,000.
Nicollet Revenue -----	L. 1961, c.162	Sp. 15 mills.
Nobles Library -----	Ex. L. 1961, c.96	Sp.3 mills.
Otter Tail Fairgrounds improvement bonds--	L. 1955, c.159	½ mill.
Park land acquisition -----	L. 1961, c.151	Sp. 1 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. ¼ mill.
Pope Advertising and developing agri- cultural resources -----	L. 1943, c.510	½ mill.
Agricultural Society -----	L. 1953, c.187	1 mill.
Ramsey Hospital bonds (County-City) --	L. 1957, c.938	Sufficient to pay principal and in- terest.
Educational, artistic and scientific purposes -----	L. 1961, c.583	Sp. \$25,000.
Revenue -----	L. 1961, c.705	Sp. 10½ mills in 1962; 11 mills after January 1, 1963.
Detention facilities -----	{ L. 1955, c.353 and } Amount necessary. { L. 1957, c.664 }	
Court House improvement -----	L. 1961, c.688	Sp. \$500,000.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Recreation building, operation and maintenance -----	L. 1959, c.373 Sp.	Amount necessary.
Library: site, construction and equipment -----	L. 1959, c.523 Sp.	1 mill, in 1959 through 1962.
Library bonds -----	L. 1957, c.376	½ 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.	¼ mill.
Rice		
Hospital district #1 bonds -----	L. 1961, c.372 Sp.	Amount necessary.
Roseau		
Agricultural Society -----	L. 1953, c.26	2 mills.
Hospital district: Operation and debt retirement	L. 1961, c.115 Sp.	Amount necessary, within district.
Road and bridge -----	L. 1959, c.41 Sp.	30 mills.
Red River Valley Winter Shows --	L. 1959, c.556 Sp.	¼ 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. 1961, c.305 Sp.	8 mills if valuation is more than \$200,000,000; 8½ mills if valua- tion is less than \$200,000,000; 9 mills when valuation is less than \$170,000,000 and 9½ mills when valuation is less than \$160,000,000.
Sanatorium maintenance -----	L. 1949, c.729	4½ mills.
Schools		
Generally -----	L. 1945, c.368	8/10 mill.
Aid for construction -----	L. 1955, c.823	½ mill.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
In unorganized territory: operation, construction of buildings and indebtedness -----	L. 1961, c.591 Sp.	2 mills (1951 through 1968), plus 2 mills or \$425,000 whichever is larger (1959 through 1968) to produce not exceeding \$4,000,- 000.
Welfare -----	L. 1961, c.345 Sp.	23 mills plus 5 mills if necessary, or an amount necessary to retire de- ficiency.
Work farm 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.
Scott		
General Revenue -----	L. 1957, c.121	18 mills.
Library building acquisition and maintenance -----	L. 1961, c.352 Sp.	1 mill in area served by county li- brary system.
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.
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 from town roads --	L. 1961, c.307 Sp.	4 mills.
Road and bridge -----	L. 1955, c.212	30 mills.
Building bonds -----	L. 1957, c.134	An amount which together with 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.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Wabasha		
Revenue -----	L. 1957, c.64	15 mills.
Road and bridge -----	L. 1961, c.158 Sp.	25 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.
Winona		
Fairground acquisition and im- provement bonds -----	L. 1951, c.415	To be paid from levy for agricultural society purposes—38.27.
Revenue -----	L. 1959, c. 55 Sp.	15 mills.
Road and bridge -----	L. 1961, c.727 Sp.	25 mills.
Wright		
Building -----	L. 1947, c.358	2 mills.
Parks -----	L. 1961, c.403 Sp.	1 mill.
Roads and bridge -----	L. 1959, c.310 Sp.	25 mills.
Appropriation for Nursing Home	L. 1959, c.375 Sp.	\$15,000.

Hospital District Tax Levies

General Application	Citation	Authorizations and Limitations
General expense purposes -----	L. 1961, c.273	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> <div>471.61.</div> <div>L. '59, c.611</div> <div>Ex. L. '59, c.76</div> </div>	<div> <div>Amount necessary to pay premiums.</div> <div>** (50% of cost of benefits for dependents may be in excess of limitations).</div> </div>
Employment security contributions -	<div> <div>268.06</div> <div>L. '59, c.702</div> </div>	<div> <div>Amount necessary.**</div> </div>

Housing And Redevelopment Authority Tax Levies*

General Application	Citation	Authorizations and Limitations
Redevelopment purposes -----	<div> <div>462.545</div> <div>L. '59, c.545</div> </div>	<div> <div>1 mill upon approval of the municipal governing body; except city of Duluth ½ mill.</div> </div>
Information and relocation service--	<div> <div>462.545</div> <div>L. '59, c.545</div> </div>	<div> <div>1/10 mill.</div> </div>
Employees insurance benefits -----	<div> <div>471.61</div> <div>L. '59, c.611</div> <div>Ex. L. '59, c.76</div> </div>	<div> <div>Amount necessary to pay premiums.</div> <div>** (50% of cost of benefits for dependents may be in excess of limitations).</div> </div>
Employment security contributions--	<div> <div>268.06</div> <div>L. '59, c.702</div> </div>	<div> <div>Amount necessary.**</div> </div>
Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property -----	<div> <div>272.64</div> <div>Ex. L. '59, c.70</div> </div>	<div> <div>Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property.</div> </div>

* See note, page 52.

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

Metropolitan Airports Commission

Tax Levies

General Application	Citation	Authorizations and Limitations
Special purposes -----	360.129	Amount necessary for policing and fire protection, and for construction and maintenance of streets and parking areas.
Bonds and Interest -----	360.117	Amount necessary for interest and principal.
Employees insurance benefits -----	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">471.61</div> <div style="display: inline-block; vertical-align: middle;">L. '59, c.611</div> <div style="display: inline-block; vertical-align: middle;">Ex. L. '59, c.76</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">Amount necessary to pay premiums.</div> <div style="display: inline-block; vertical-align: middle;">**(50% of cost of benefits for dependents may be in excess of limitations).</div> </div>
Employment security contributions--	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">268.06</div> <div style="display: inline-block; vertical-align: middle;">L. '59, c.702</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">}</div> <div style="display: inline-block; vertical-align: middle;">Amount necessary.**</div> </div>

North Suburban Sanitary Sewer District Tax Levies

General Application	Citation	Authorizations and Limitations
General purposes -----	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">Ex. L. 1961, c.90</div> <div style="display: inline-block; vertical-align: middle;">Sec. 7, Subd. 1</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">}\$1.50 per capita exclusive of debt levy.**</div> </div>
Construction and operation or bonds for construction and operation --	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">Ex. L. 1961, c.90</div> <div style="display: inline-block; vertical-align: middle;">Sec. 7, Subd. 4</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">}</div> <div style="display: inline-block; vertical-align: middle;">Amount necessary on property with- in particular area established.**</div> </div>
Employees insurance benefits -----	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">471.61</div> <div style="display: inline-block; vertical-align: middle;">L. '59, c.611</div> <div style="display: inline-block; vertical-align: middle;">Ex. L. '59, c.76</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">}</div> <div style="display: inline-block; vertical-align: middle;">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: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">268.06</div> <div style="display: inline-block; vertical-align: middle;">L. '59, c.702</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">}</div> <div style="display: inline-block; vertical-align: middle;">Amount necessary.**</div> </div>

Park District Tax Levies (1)

General Application	Citation	Authorizations and Limitations
Tax anticipation notes -----	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">398.16</div> <div style="display: inline-block; vertical-align: middle;">Ex. L. '59, c.16</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">}</div> <div style="display: inline-block; vertical-align: middle;">If collections of levies made by par- ticipating governments are not sufficient to pay notes and inter- est, the park district board shall make a deficiency levy.**</div> </div>
Operation and maintenance -----	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">398.16</div> <div style="display: inline-block; vertical-align: middle;">Ex. L. '59, c.16</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">}</div> <div style="display: inline-block; vertical-align: middle;">If governmental sub-division fails to levy, Board shall levy amount necessary.**</div> </div>

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

PARK DISTRICT TAX LEVIES (1)—Continued

General Application—Continued	Citation	Authorizations and Limitations
Acquisition, betterment, and refunding bonds -----	398.17	Amount necessary.**
Employees insurance benefits -----	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">471.61</div> <div style="display: inline-block; vertical-align: middle;">L. '59, c.611</div> <div style="display: inline-block; vertical-align: middle;">Ex. L. '59, c.76</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">Amount necessary to pay premiums.</div> <div style="display: inline-block; vertical-align: middle;">** (50% of cost of benefits for dependents may be in excess of limitations).</div> </div>
Employment security contributions --	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">268.06</div> <div style="display: inline-block; vertical-align: middle;">L. '59, c.702</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">Amount necessary.**</div> </div>

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

Port Authority Tax Levies

General Application	Citation	Authorizations and Limitations
Bonds and interest -----	458.193 Subd. 5	5% in excess of amount necessary to pay principal and interest.
Employees insurance benefits -----	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">471.61</div> <div style="display: inline-block; vertical-align: middle;">L. '59, c.611</div> <div style="display: inline-block; vertical-align: middle;">Ex. L. '59, c.76</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">Amount necessary to pay premiums.</div> <div style="display: inline-block; vertical-align: middle;">** (50% of cost of benefits for dependents may be in excess of limitations).</div> </div>
Employment security contributions--	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">268.06</div> <div style="display: inline-block; vertical-align: middle;">L. '59, c.702</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">Amount necessary.**</div> </div>

Regional Planning & Development Commission Tax Levies*

General Application	Citation	Authorizations and Limitations
General purposes -----	473.08	1/10 mill.
Tax anticipation certificates deficiency -----	Ex. L. 1961, c.39	Amount required.
Employees insurance benefits -----	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">471.61</div> <div style="display: inline-block; vertical-align: middle;">L. '59, c.611</div> <div style="display: inline-block; vertical-align: middle;">Ex. L. '59, c.76</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">Amount necessary to pay premiums.</div> <div style="display: inline-block; vertical-align: middle;">** (50% of cost of benefits for dependents may be in excess of limitations).</div> </div>
Employment security contributions--	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">268.06</div> <div style="display: inline-block; vertical-align: middle;">L. '59, c.702</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">Amount necessary.**</div> </div>
Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property -----	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">272.64</div> <div style="display: inline-block; vertical-align: middle;">Ex. L. '59, c.70</div> </div>	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property.</div> </div>

* See note, page 52.

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

Sanitary Disposal Authority Tax Levies*

General Application	Citation	Authorizations and Limitations
General purposes -----	L. 1957, c.450	1 mill.
Bonds -----	L. 1957, c.450	Amount necessary.**
Employees insurance benefits -----	<div> <div>471.61</div> <div>L. '59, c.611</div> <div>Ex. L. '59, c.76</div> </div>	<div> <div>Amount necessary to pay premiums.</div> <div>** (50% of cost of benefits for dependents may be in excess of limitations).</div> </div>
Employment security contributions--	<div> <div>268.06</div> <div>L. '59, c.702</div> </div>	<div> <div>Amount necessary.**</div> </div>
Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property -----	<div> <div>272.64</div> <div>Ex. L. '59, c.70</div> </div>	<div> <div>Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property.</div> </div>

Sanitary District Tax Levies*

General Application	Citation	Authorizations and Limitations
General purposes -----	<div> <div>Ex. L. 1961, c.20</div> <div>Sec. 19, Subd. 1</div> </div>	<div> <div>The greater of 10 mills or \$10,000 not to exceed \$1.50 per capita if the levy in excess of such amount when added to levy subject to M.S.A. 275.11 would cause municipal levy to exceed limitations.</div> </div>
Construction and operation or bonds for construction and operation --	<div> <div>Ex. L. 1961, c.20</div> <div>Sec. 19, Subd. 2</div> </div>	<div> <div>Amount necessary on property with- in particular area established.</div> <div>Amount necessary.</div> </div>
Improvement bonds -----	<div> <div>Ex. L. 1961, c. 20</div> <div>Sec. 20, Subd. 1</div> </div>	
Employees insurance benefits -----	<div> <div>471.61</div> <div>L. '59, c.611</div> <div>Ex. L. '59, c.76</div> </div>	<div> <div>Amount necessary to pay premiums.</div> <div>** (50% of cost of benefits for dependents may be in excess of limitations).</div> </div>
Employment security contributions--	<div> <div>268.06</div> <div>L. '59, c.702</div> </div>	<div> <div>Amount necessary.**</div> </div>
Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property -----	<div> <div>272.64</div> <div>Ex. L. '59, c.70</div> </div>	<div> <div>Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property.</div> </div>

* See note, page 52.

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

Watershed District Tax Levies*

General Application	Citation	Authorizations and Limitations
Organizational expenses ----- {	112.61 L. 1961, c.601	{ 2 mills not to exceed \$20,000.
Administrative expenses ----- {	112.61 1 L. 1961, c.601	{ 1 mill not to exceed \$20,000.
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.**
Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property. ----- {	272.64 Ex. L. '59, c.70	{ Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property.

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

* See note, page 52.

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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. 17 Subd. 4 }	{ Amount necessary.
Special Districts*** All 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.
Increase in mill rate limitations in counties which elect to exempt 2 (household goods) property ---	{ 272.64 Ex. L. '59, c.70 }	{ Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property.
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 Ex. L. '61, c.98 }	{ 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 under 5,000 \$110,000 plus \$81 per capita.
	{ 294.28 L. '59, c.676 298.28 L. '59, c.677 }	{ Taconite tax and taconite railroad tax distribution to be included in determining maximum levy.

* See note, page 52.

*** 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	Authorizations and Limitations
Deficiency levy (in districts receiving taconite and taconite railroad tax). -----	294.28 L. '59, c.676 298.28 L. '59, c.677	When the actual taconite and taconite railroad tax distribution is less than estimated in computing maximum levy, district may levy difference in the following year, including interest if certificates of indebtedness are issued.
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.
Special Purposes		
Bonds and interest— General obligations -----	475.61 L. '61, c.673	At least 5% more than maturities to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
	475.64	Amount necessary for payment to be spread by county auditor.
	475.74	Amount necessary to make good any deficiency in any prior levies.
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 interest. **
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.

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

SCHOOL DISTRICT TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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.
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 L. '61, c.752	Sufficient to pay principal and interest.
State Capital Loans -----	124.43 L. '61, c.752	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 on equalization aid review committee valuations.
Independent districts -----	Ex. L. '59, c.71 Art. V, Sec. 4 Subd. 1	8 mills on equalization aid review committee valuations.
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 to pay premiums. ** (50% of cost of benefits on dependents may be in excess of limitations).
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".

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

SCHOOL DISTRICT TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Judgments ----- {	Ex. L. '59, c.71 Art. VIII, Sec. 5 }	Sufficient to pay judgment.
Library (certain districts) -----	134.03	3 mills.
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 pro-

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

SCHOOL DISTRICT TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
In independent districts organized under consolidation or reorganized 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	<p>duce 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.</p> <p>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.</p> <p>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.</p>
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 Ex. L. '61, c.50	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 employees 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	Authorization and Limitations
Aurora		
Cash basis bonds -----	275.121	Levy to retire bonds.**
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.**
Building addition bonds -----	L. 1961, c.324 Sp.	Levy against taconite property for payment of bonds and interest.**
Biwabik		
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.**

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

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts—Continued	Citation	Authorizations and Limitations
School building betterment bonds	L. 1961, c.615 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.**
Circle Pines		
Building bonds -----	L. 1961, c.730 Sp.	Payment of bonds and interest.**
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.**
General obligation bonds -----	Ex. L. 1961, c.23 Sp.	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.
Special school tax -----	L. 1961, c.284 Sp.	1 mill.
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		
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.**
Building betterment bonds -----	L. 1961, c.667 Sp.	Payment of bonds. **
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.**

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

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts—Continued	Citation	Authorizations and Limitations
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 }	{ Payment 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. }
Mineapolis 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	Payment 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.
Osseo Acquisition and betterment bonds	Ex. L. 1961, c.36 Sp.	Amount required for principal and interest.**
Ramsey County (Independent Districts) 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.
South St. Paul General and special purposes ---	L. 1961, c.444 Sp.	Limitation of 275.12 not applicable. Limits established by Board.
Spring Lake Park Building and betterment bonds --	L. 1961, c.731 Sp.	Payment of bonds and interest.**
Tower-Soudan Building bonds -----	L. 1955, c.422	Payment of bonds and interest.**
Virginia Building bonds -----	L. 1953, c.449	Payment of bonds and interest.**
Building bonds -----	L. 1955, c.539	Payment of bonds and interest.**
Building bonds -----	L. 1957, c.241	Payment of bonds and interest.**
Building bonds -----	Ex. L. 1959, c.24 Sp.	Payment of bonds and interest.**

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

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts—Continued	Citation	Authorizations and Limitations
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	Citation	Authorizations and Limitations
All levies for general and special purposes including payment of indebtedness -----	275.10	17 mills whenever it will produce at least \$1,000 per section.
Cut in valuation after the mill rate has been determined by the auditor, to make up for -----	275.48	Amount by which tax has been reduced (under maximum) by reduction of valuation.**
Error by auditor in previous levy, to correct -----	275.075	All or any part of amount omitted.**
Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property ----- {	272.64 Ex. L. '59, c.70	Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property.
Money and credits tax, to replace --	285.143	Amount received in 1943 from money and credits tax levied in 1942. **

General Purposes

Regular		
Population over 7,000 -----	275.09	10 mills.
Valuation \$100,000 or more ---	275.09	5 mills.
\$35,000 to \$100,000 -----	275.09	\$350.
Less than \$35,000 -----	275.09	10 mills.
Additional levy -----	275.09	5 mills, if levy for regular purposes is insufficient to carry on governmental functions.
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.

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.

* See note, page 52.

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

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest— General obligations ----- {	475.61 L. '61, c.673 }	{ At least 5% more than maturities, to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
	475.64	Amount necessary for payment, to be spread by auditor.
	475.74	Amount necessary to make good any deficiency in any prior levies.
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 ½ 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.

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

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Dump grounds (certain towns) ---	368.64	\$500.
Employees insurance benefits ----- {	471.61 L. '59, c.611 Ex. L. '59, c.76	{ Amount necessary to pay premiums. ** (50% of cost of benefits on dependents may be in excess of limitations).
Employment security contributions -- {	268.06 L. '59, c.702	{ Amount necessary.**
Fire or police apparatus ----- {	365.15 to 365.19 L. '61, c.674	{ 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 18.022	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 18.11	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.**

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

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Park -----	365.10	Amount authorized by voters.
Park (certain towns) -----	368.64	\$500.
Park Districts (see page 28 for counties included). -----	398.16 Ex. L. '59, c.16	} Amount certified by district not to ex- ceed \$.18 per capita.**
Operation and maintenance ----		
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 -----	353.28 Ex. L. '61, c.50	} 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 em- ployees 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. (Included in 25 mills for road and bridge purposes).
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 improve- ments.
Telephone -----	237.35	

Applicable Only to Particular Towns

Balkan Library -----	L. 1961, c.317 Sp.	¼ mill.**
Fairmont Sewer system -----	L. 1953, c.548	Cost of system.
Grand Lake General purposes, except road and bridge -----	L. 1961, c.119 Sp.	15 mills.

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

TOWN TAX LEVIES—Continued

Applicable Only to Particular Towns—Continued	Citation	Authorizations and Limitations
Grand Rapids Cemetery -----	L. 1959, c.298 Sp.	2 mills. On all taxable town prop- erty including incorporated vil- ages.
North, Rocksbury and Smiley Water control and sanitary dis- trict -----	L. 1961, c.672 Sp.	Amount requested.
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 limitations.

VILLAGE TAX LEVIES*

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 Subd. 1	\$54.00 per capita.
	<div> <div>{</div> <div>294.28</div> <div>L. '59, c.676</div> <div>298.28</div> <div>L. '59, c.677</div> <div>}</div> </div>	Taconite tax and taconite railroad tax distribution to be included in determining maximum levy.
Cut in valuation after the mill rate has been determined by the auditor, to make up for -----	275.48	Amount by which tax has been reduced (under maximum) by reduction of valuation.**
Error by auditor in previous levy, to correct -----	275.075	All or any part of amount omitted.**
Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property -----	<div> <div>272.64</div> <div>Ex. L. '59, c.70</div> </div>	Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property.
Money and credits tax, to replace--	285.143	Amount received in 1943 from money and credits tax levied in 1942. **

General Purposes

General village purposes -----	<div> <div>412.251</div> <div>and 412.711</div> </div>	<div> <div>{</div> <div>30 mills in villages having assessed valuation of more than \$500,000.</div> <div>35 mills in villages having assessed valuation of less than \$500,000.</div> <div>}</div> </div>
Additional levy for general fund purposes (in addition to levy provided for in Sec. 275.11, Subd. 1)	<div> <div>275.11</div> <div>Subd. 2</div> <div>L. '61, c.500</div> </div>	Maximum levy limit shall be increased by 3 1/3% for each of the first 6 points Revised Consumer Price Index may be increased over 102, and by 1% for each point or major fraction thereof increased above 6 points.
Deficiency levy (in districts receiving taconite and taconite railroad tax).	<div> <div>294.28</div> <div>L. '59, c.676</div> <div>298.28</div> <div>L. '59, c.677</div> </div>	When the actual taconite and taconite railroad tax distribution is less than estimated in computing maximum levy, district may levy difference in following year, including interest if certificates of indebtedness are issued.

* See note, page 52.

** Levy may be made in excess of limitations.

VILLAGE TAX LEVIES—Continued

Special Purposes	Citation	Authorizations and Limitations
Advertising -----	465.56	½ 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.
Armory building commission (State)	193.145	5/10 mill.**
Armory commission (Village) -----	193.20	Amount necessary.
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 L. '61, c.673 }	{ At least 5% more than maturities, to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized. }
	475.64	Amount necessary for payment, to be spread by auditor.
	475.74	Amount necessary to make good any deficiency in any prior levies.**
Separation of land from village not to release such land from lia- bility for payment of indebted- ness -----	413.137	Sufficient to pay existing bonded in- debtedness.
Community building and fire hall (Villages in Itasca county only)	L. 1949, c.445	2 mills to retire principal and inter- est 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 -----	257.13	Sufficient to pay "excess indebted- ness".
Funding or refunding bonds is- sued under Sec. 475.52 -----	475.61	At least 5% more than maturities, to be levied prior to delivery of obligations.
Funding or refunding bonds is- sued under this chapter -----	L. 1935, c.119	Sufficient to pay interest and to am- ortize and pay principal on or be- fore maturity, to be levied before bonds are issued.
Parking facility bonds -----	459.14	Sufficient to retire bonds.

* * Levy may be made in excess of limitations.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	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 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.
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.
Charter commission expense -----	L. 1961, c.608	\$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.
Employees insurance benefits ----- }	471.61 L. '59, c.611 Ex. L. '59, c.76	Amount necessary to pay premiums. ** (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 Sufficient to pay judgments.
Judgments—		
General -----	465.14	per capita.

* * Levy may be made in excess of limitations.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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 18.14	
Municipal forests -----	459.06	5 mills.
Musical entertainment -----	412.251	1 mill, but not over \$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.**
Park (in Hennepin and Ramsey Counties only) -----	412.531	2 mills.
Park Districts (see page 28 for counties included). Operation and maintenance ----	398.16	Amount certified by district not to exceed \$.18 per capita.**
Parking facilities -----	459.14	½ mill.
Permanent improvement and replacement 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 Hennepin and Ramsey Counties.

* * Levy may be made in excess of limitations.

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Public Employees pensions ----- {	353.28 Ex. L. '61, c.50	{ 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.**
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.**
Sewers and sewage disposal plants { Construction ----- {	444.075 Subd. 4 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.
Use of facilities for public pur- pose ----- {	444.075 Subd. 3	{ Amount necessary for payment of reasonable charges.
Sewage disposal plant (certain mu- nicipalities) -----	445.19	Amount necessary for construction and operation.**
Special assessment improvements -- {	429.051 L. '59, c.490	{ Village's share of cost of improve- ments.
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 in- terest.**
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 in- terest may be in excess of existing limitations.
Babbitt		
Improvement bonds -----	L. 1961, c.199 Sp.	Levy against taconite property for payment of bonds and interest.**
Barnum		
General purposes -----	L. 1961, c.30 Sp.	40 mills.

* * Levy may be made in excess of limitations.

VILLAGE TAX LEVIES—Continued

Applicable Only to Particular Villages—Continued	Citation	Authorizations and 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.**
Hibbing		
Airports (joint with city of Chisholm) -----	L. 1957, c.629	\$8,000.
Cemetery -----	L. 1947, c.224	\$15,000.
Library -----	L. 1961, c.598 Sp.	2% of amount authorized under Section 275.11 in addition to 5 mills.
Firemen's relief -----	L. 1959, c.208 Sp	\$35,000 of which \$15,000 must be within limitations.
Pensions -----	Ex. L. 1961, c.33 Sp.	Amount equal to payments in previous year, 1/2 of levy to be in excess of limitations.
Police pension -----	L. 1957, c.793	\$20,000. \$20,000 to \$35,000 when pensions paid during preceding year exceed \$20,000.**
Utility service -----	L. 1961, c.616 Sp.	Amount equal to utility charges for preceding year. In lieu of 5 mill water and light levy.
Hoyt Lakes		
Water and sewer bonds -----	L. 1959, c.664 Sp.	Levy against taconite property for payment of bonds and interest.**
Long Prairie		
General purposes -----	L. 1961, c.276 Sp.	58 mills.

* * Levy may be made in excess of limitations.

VILLAGE TAX LEVIES—Continued

Applicable Only to Particular Villages—Continued	Citation	Authorizations and Limitations
Marble Waterworks bonds -----	L. 1955, c.334	Payment of bonds and interest.**
Milaca Storm sewer bonds -----	L. 1959, c.522 Sp.	Amount necessary.
Mountain Iron Funding bonds -----	L. 1961, c.703 Sp.	Amount required; 50% may be in excess of limitations.
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.**
Silver Bay Improvement bonds -----	L. 1961, c.95 Sp.	Levy against taconite property for payment of bonds and interest.**
Wood Lake General purposes -----	L. 1961, c.439 Sp.	50 mills.

* * Levy may be made in excess of limitations.

*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	33 1/3	\$ 8,993.33
Remainder -----	21,243.00	33 1/3	7,081.00	33 1/3	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 ----	<u>\$798,998.00</u>		<u>\$257,989.00</u>		<u>\$316,384.33</u>
Personal property -----	<u>84,610.00</u>	(various)	<u>21,730.00</u>	(various)	<u>21,730.00</u>
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.

There should be a reference to M.S.A. Section 273.13, Subd. 7a in the above illustration.