



Tax Levy Authorizations and Limitations

for

**Cities, Villages, Towns, School Districts,
Other Districts and Counties in Minnesota**

1963

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

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**REVISED AFTER
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FOREWORD

The laws shown herein were compiled to meet the 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 1963 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 1961 (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 | 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 | Maximum levy limit shall be increased by 3½% 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 | ½ mill but not over \$1,000. |
| Advertising (second and third class cities) | 426.055 | 1 mill. |

* See note, page 44.

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

CITY TAX LEVIES—Continued

| Special Purposes—Continued | Citation | Authorizations and Limitations |
|--|-----------------|---|
| Airports | 360.037 | Amount approved by voters. |
| Aquatic vegetation control | 111.81 | 2 mills or 50 cents per capita. |
| Armory building commission (State).. { | 193.145 | } 1 mill.** |
| | L. '63, C. 183 | |
| 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. |
| 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 | |
| | 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. Portion of such taxes may be levied after obligations have been authorized. |
| 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 | 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. |

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

CITY TAX LEVIES—Continued

| Special Purposes—Continued | Citation | Authorizations and Limitations |
|---|-------------------------------------|---|
| Charter Commission expense | 410.06 | \$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 | Amount necessary. **(50% of cost of benefits on dependents may be in excess of limitations.) |
| Employment security contributions..... | 268.06 | Amount necessary.** |
| Equipment certificates (cities of fourth class) | L. 1963, C. 646 | To retire principal and interest. |
| Firemen's relief (certain cities) | 424.30 | 1/10 mill to 2 mills. |
| Forest Fire prevention | 88.04 | 10 mills but not over \$3,000. |
| Gifts, interest on | 465.05 | Sufficient to pay interest. |
| Improvements in certain cities | L. 1870, C. 31 | 1% |
| Insect pests, control of | 18.022 | 2 mills but not more than 50 cents per capita. |
| <i>Insurance, Liability</i> Judgments: General | 466.06 L. 1967, C. 798 465.14 | <i>Amount necessary *</i> Sufficient to pay judgments. |
| Fireman | 471.86 | Sufficient to pay judgments. |
| Library | 134.07 L. '63, C. 144 | } 8 mills. |
| Library (in neighboring municipalities) | 134.12 L. '63, C. 144 | |
| Memorial building | 416.02 | "Within the limits permitted by law." |
| Mental health service | 245.62 | 1 mill.** |
| Mosquito abatement | 18.111 | 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. |

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

CITY TAX LEVIES—Continued

| Special Purposes—Continued | Citation | Authorizations and Limitations |
|--|-----------------------------|---|
| Third or fourth class cities | L. 1917, C. 426 | ½ mill but not over \$2,000. |
| Certain fourth class cities | 449.06 | 1½ mill but not over \$3,500. |
| O.A.S.I. contributions and State agency expenses. Employees not covered by state retirement systems | 269.35 | Amount necessary.** |
| Employees covered by State retirement systems | 269.52 | Amount necessary.** |
| Hospital employees | L. 1963, C. 793 | Amount necessary.** |
| 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.** |
| 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 | 1½ mill until fund balance reaches \$150,000; additional ½ mill when fund balance is less than \$50,000.** |
| Fourth class cities | 423.21 | 1/5 mill. |
| Fourth class cities | 423.47 | 1½ 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 Henepin and Ramsey counties. |
| Public employees pensions | 353.28 | Amount certified by retirement board to county auditor.** |
| Public Examiner's post-audit expense | 215.26 | 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.** |

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

CITY TAX LEVIES—Continued

| Special Purposes—Continued | Citation | Authorizations and Limitations |
|--|--------------------------------------|---|
| Retirement contributions (for employees on leave from State) | 352.041 | Amount necessary.** |
| Sewers and sewage disposal plants Construction | 444.075 Subd. 4 | 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 L. '63, C. 696 | { Amount necessary for payment of reasonable charges. |
| Sewage disposal plant (certain municipalities) | 445.19 | Amount necessary for construction and operation.** |
| Special assessment improvements | 429.051 | 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. |
| Water pollution control (sewage disposal systems). | L. 1963, C. 874 | Amount necessary.** |
| Applicable Only to Particular Cities | | |
| Albert Lea Firemen's relief | L. 1963, C. 643 Sp. | 1 mill until fund reaches \$210,000; 5/10 mill when fund is over that amount. |
| 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. 1963, C. 527 Sp. | 4 mills of which 1 mill may be in excess of limitations. |
| 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. |

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

CITY TAX LEVIES—Continued

| Applicable Only to Particular Cities—Continued | Citation | Authorizations and Limitations |
|---|---------------------|---|
| Cloquet | L. 1953, C. 253 | |
| Firemen's relief | L. 1961, C. 295 Sp. | 1 mill. Levy omitted when fund exceeds \$150,000. |
| Crookston | | |
| Firemen's relief | L. 1963, C. 636 Sp. | 1 mill until fund reaches \$100,000; 1/10 mill when fund is over \$100,000. |
| Ely | | |
| Sewage disposal plant | L. 1951, C. 145 | 10 mills. |
| Permanent improvement and equip- ment fund | L. 1949, C. 215 | 5 mills. |
| Eveleth | | |
| Firemen's relief | L. 1963, C. 670 Sp. | \$10,000 within per capita limitations plus \$10,000 in excess of limitations. |
| Hospital | L. 1957, C. 948 | To retire bonds and interest.** |
| Police pension | 423.27 | \$5,000 until fund exceeds \$100,000 plus sufficient to match members' con- tributions. |
| Sewage disposal plant | L. 1951, C. 145 | 10 mills. |
| Permanent improvement and equip- ment fund | L. 149, C. 215 | 5 mills. |
| Fairmont | | |
| All city purposes | L. 1959, C. 114 Sp. | Differential rate of taxation on agri- cultural land. |
| Fairbault | | |
| Firemen's relief | L. 1961, C. 443 Sp. | 1½ mills until fund reaches \$250,000; 1 mill when fund exceeds \$250,000. |
| Pedestrian mall | L. 1963, C. 378 Sp. | Amount necessary. |
| 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 equip- ment 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 limita- tion. |
| Fire equipment bonds | L. 1957, C. 632 | Sufficient to pay indebtedness and in- terest.** |
| Waterworks bonds | L. 1961, C. 483 Sp. | Sufficient to pay bonds and interest, 50% may be in excess of limita- tions. |
| 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. |

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

CITY TAX LEVIES—Continued

| Applicable Only to Particular Cities—Continued | Citation | Authorizations and Limitations |
|--|---------------------|--|
| 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. |
| Bonds for parking facilities | L. 1963, C. 573 Sp. | Amount necessary.** |
| Firemen's relief | L. 1955, C. 75 | 1/2 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; 1/2 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 | 3 mills but not over \$25,000. |
| St. Cloud | | |
| Firemen's relief | L. 1961, 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. |
| Policemen's relief | L. 1963, C. 454 Sp. | Amount certified plus deficit carried over; not less than 1 mill. |
| 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 1/2 mill.** |
| 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." |
| Stillwater | | |
| General purposes | L. 1957, C. 333 | 45 mills. |

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

CITY TAX LEVIES—Continued

| Applicable Only to Particular Cities—Continued | Citation | Authorizations and Limitations |
|---|---------------------|--|
| Thief River Falls | | |
| Water control and sanitary district.. | L. 1961, C. 672 Sp. | Amount requested. |
| Two Harbors | | |
| Cemetery | L. 1963, C. 103 Sp. | 5 mills. |
| 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 limita- tions. |
| 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 | | |
| Storm water relief sewers | L. 1961, C. 543 Sp. | Not to exceed \$950,000.** |
| Winona | | |
| Firemen's relief | L. 1963, C. 443 Sp. | 2 mills until fund reaches \$150,000; 3/10 mill thereafter.** |
| General purposes | 275.24 | 50 mills. |
| Improvements | 426.09 | Amount deemed necessary to support local improvement fund. |
| Library | L. 1963, C. 56 Sp. | 8 mills. |
| Police pension | L. 1959, C. 108 Sp. | 3/10 mill to 1 mill, to maintain bal- ance of \$125,000. |
| Flood control | 465.64 | Amount necessary. |
| Hanger 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 L. '63 C. 142 | 1 mill except in Mahanomen, 2 mills, and in counties having cities of 1st class, 1½ mill. |
| Assessments; unpaid county | 106.381 | 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. 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 de- ficiency 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 con- taining 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, which- ever is higher, to finance county's share of defense activities in areas over which the county organization has jurisdiction. (2) Levy over ex- isting limitations to pay local share of cost of organizational equipment, if governor has approved purchase. (3) Limitations not applicable in case emergency exists. |
| Employees insurance benefits | 471.61 | Amount necessary. |
| Employment security contributions.... | 268.06 | 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 | 1½ mill but not over \$25,000. |
| Extension Committee | 38.36 L. '63, C. 198 | Not less than \$1,500, nor more than \$35,000; \$55,000 in counties having 150 or more townships. |

* See note, page 44.

COUNTY TAX LEVIES—Continued

| General Application—Continued | Citation | Authorizations and Limitations |
|--|------------------------------|---|
| Fire protection in unorganized townships | L. 1955, C. 501 | Amount necessary. |
| Great River Road (certain counties).. | L. 1963, C. 169 | Not to exceed \$2,000. |
| 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 30,000 population or less. |
| Hospital Districts | | |
| Operation, maintenance, bonds and interest | 397.13-397.14 | 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 | 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 | 18.022 | 2 mills but not more than 50 cents per capita. |
| Jail construction | 641.23 | Amount necessary. |
| Jail, Regional | L. 1963, C. 452 | Amount necessary for maintenance and operation, and retirement of bonds. |
| Judgments | 373.12 | Amount of judgment. |
| Library, county | { 375.33 L. '63, C. 144 } | { 5 mills on all taxable property outside of any city or village wherein a free library is located or which is already taxed. |
| Library (contracts for service) | { 134.12 L. '63, C. 144 } | { 5 mills. |
| Mental health service | 245.62 | 1 mill. |
| Mental health costs | L. 1963, C. 796 | 2 mills under certain conditions. |
| Metropolitan Mosquito Control Commission | 399.07 | 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 | 18.141 | 1 mill (in unorganized townships only). |

COUNTY TAX LEVIES—Continued

| General Application—Continued | Citation | Authorizations and Limitations |
|---|-----------------|--|
| Nursing home | 376.56 | 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. | | |
| Employees not covered by state retirement systems | 269.35 | Amount necessary. |
| Employees covered by state retirement systems | 269.52 | Amount necessary. |
| Hospital employees | L. 1963, C. 793 | Amount necessary. |
| Parks | 398.33 | 10% of maximum levy for road and bridge. |
| Park Reserve District | | |
| General purposes | L. 1963, C. 883 | Amount necessary not to exceed 15 cents per capita. |
| Bonds and interest | L. 1963, C. 883 | Amount necessary. |
| Probation service from Y.C.C. | 260.311 | 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 | Amount certified by retirement board to county auditors. |
| Public Examiner's post-audit expense | 215.26 | Anticipated audit expense, may be levied in advance. |
| Retirement contribution (for employees on leave from state) | 352.041 | Amount necessary. |
| Revenue | 275.09 | If population is less than 100,000, 15 mills or the following amounts according to population, whichever is greater: Less than 10,000.....\$125,000 10,000 to 20,000.....\$150,000 20,000 to 30,000.....\$160,000 |
| Road and Bridge | 163.05 | 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 townships | 163.06 | 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. |

COUNTY TAX LEVIES—Continued

| General Application—Continued | Citation | Authorizations and Limitations |
|--|----------------------------|---|
| School survey, county | 122.24 Subd. 27 | } Amount necessary to defray expenses. |
| School tax fund, county | 124.51 Subd. 4 | |
| School transportation tax fund, county | 124.51 Subd. 5 | } 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. |
| | | |
| 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. |
| 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 apportion- ment. |
| Welfare | | |
| Old age assistance, aid to depen- dent children, aid to totally and permanently disabled persons, etc. and administration expense | 256.34, 262.15 & 393.08 | } Amount necessary for these purposes. |
| Blind, aid to | 256.67 | |
| Poorhouse | | |
| County system | 262.01 | Amount needed to provide necessary land and buildings. |
| Town system | 263.04 | Amount needed to establish, main- tain and govern poorhouses. |
| Poor relief | | |
| County system | 262.15 | Sufficient for poor relief and deficien- cy of prior year. |
| Town system | 263.10 | Amount necessary to cover 75% of cost of poor relief in excess of 1 mill. |
| Anoka | | |
| Revenue | L. 1955, C. 7 | 20 mills. |
| Library | L. 1959, C. 527 Sp. | 3 mills. |
| Library building construction | L. 1963, C. 243 Sp. | 1 mill on property in area served. |
| Parks | L. 1961, C. 209 Sp. | 2 mills |
| Becker | | |
| Minnesota Red River Valley De- velopment Association | L. 1963, C. 343 Sp. | 1/4 mill. |
| Beltrami | | |
| Revenue | L. 1957, C. 478 | \$35,000 in excess of all existing limi- tations. |

COUNTY TAX LEVIES—Continued

| Applicable Only to Particular Counties | Citation | Authorizations and Limitations |
|--|------------------------|--|
| Big Stone Agricultural Society—Grandstand construction | L. 1961, C. 320 Sp. | 1/2 mill in addition to levy authorized by Sec. 38.27 for years 1961 through 1965. |
| Carlton Road and bridge, unorganized townships | 163.06 | 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. |
| Chisago Nursing home | L. 1963, C. 376 Sp. | Payment of bonds and interest. |
| Clay Minnesota Red River Valley Development Association | L. 1963, C. 343 Sp. | 1/4 mill. |
| Clearwater Agricultural Society | Ex. L. 1959, C. 32 Sp. | 2 mills. |
| Minnesota Red River Valley Development Association | L. 1963, C. 343 Sp. | 1/4 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 maintenance, operation and services | L. 1963, C. 287 Sp. | 1 mill in area served by county library system. |
| Dodge Agricultural Society—Grandstand construction or grandstand construction bonds | L. 1961, C. 168 Sp. | 1/2 mill in addition to levy authorized by Sec. 38.27. |
| Fillmore Building fund certificates | L. 1947, C. 450 | 2 mills. |
| Road and bridge | L. 1963, C. 28 Sp. | 25 mills. |
| Road and bridge obligations | L. 1961, C. 107 Sp. | 5 mills for period not to exceed 4 years. |
| Agricultural Society | L. 1963, C. 4 Sp. | 1/2 mill in addition to levy authorized by Sec. 38.27. |
| Hennepin Building | L. 1945, C. 263 | 1/4 mill. |
| Revenue | L. 1879, C. 338 Sp. | Amount necessary. |
| Sanatorium | L. 1951, C. 469 | 5 1/2 mills. |

County service

COUNTY TAX LEVIES—Continued

| Applicable Only to Particular Counties—Continued | Citation | Authorizations and Limitations |
|---|---|---|
| Building commission | L. 1903, C. 247 | Amount necessary. |
| Library | L. 1961, C. 656 Sp. | 3½ mills on taxable property not taxed for library. |
| Hospital | | |
| Operation and maintenance | { L. 1963, C. 738 Sp. Sec. 3 Subd. 3 } | { Amount necessary. |
| Capital Outlay | { L. 1963, C. 738 Sp. Sec. 3 Subd. 5 } | { ½ mill |
| Feasibility study | { L. 1963, C. 738 Sp. Sec. 3 Subd. 5 } | { 1/10 mill, years 1963 to 1965. |
| Court reporters retirement allowance | L. 1963, C. 786 | Sufficient to defray cost. |
| Houston | | |
| Revenue | L. 1961, C. 106 Sp. | \$150,000. |
| Itasca | | |
| Agricultural Society | L. 1959, C. 613 Sp. | 1 mill. |
| Schools | L. 1919, C. 271 | 10 mills. |
| Hospital | L. 1947, C. 340 | 1 mill. |
| Garbage disposal (in unorganized towns) | L. 1963, C. 603 Sp. | 2 mills in townships affected. |
| Revenue | L. 1959, C. 421 Sp. | \$285,000. |
| 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. 1963, C. 43 Sp. | 30 mills. |
| Kittson | | |
| Road and bridge | L. 1957, C. 71 | 30 mills. |
| Minnesota Red River Valley Development Association | L. 1963, C. 343 Sp. | 1/4 mill. |
| 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. |
| Bonds for garage construction or other road and bridge purposes | L. 1963, C. 379 Sp. | Sufficient to pay bonds. |
| Library | L. 1963, C. 186 Sp. | 4 mills. |
| Lake of the Woods | | |
| Road and bridge | L. 1963, C. 349 Sp. | 41 mills on property in unorganized townships. |

COUNTY TAX LEVIES—Continued

| Applicable Only to Particular Counties—Continued | Citation | Authorizations and Limitations |
|---|------------------------|--|
| Minnesota Red River Valley De- velopment Association | L. 1963, C. 343 Sp. | 1/4 mill. |
| 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. |
| Mahnomen Agricultural Society | 38.27 | 2 mills. |
| Minnesota Red River Valley De- velopment Association | L. 1963, C. 343 Sp. | 1/4 mill. |
| Marshall Building | L. 1949, C. 28 | 3 mills. |
| Agricultural Society | L. 1961, C. 123 Sp. | 1 mill. |
| Minnesota Red River Valley De- velopment Association | L. 1963, C. 343 Sp. | 1/4 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. |
| Norman Minnesota Red River Valley De- velopment Association | L. 1963, C. 343 Sp. | 1/4 mill. |
| Otter Tail Fairgrounds improvement bonds | L. 1955, C. 159 | 1/2 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. |
| Road and bridge | L. 1963, C. 438 Sp. | 30 mills. |
| Polk Minnesota Red River Valley De- velopment Association | L. 1963, C. 343 Sp. | 1/4 mill. |
| Pope Advertising and developing agri- cultural 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 in- terest. |

COUNTY TAX LEVIES—Continued

| Applicable Only to Particular Counties—Continued | Citation | Authorizations and Limitations |
|---|---------------------|---|
| Educational, artistic and scientific purposes | L. 1961, C. 583 Sp. | \$25,000. |
| Revenue | L. 1961, C. 705 Sp. | 11 mills. |
| Detention facilities | L. 1963, C. 556 Sp. | Amount necessary. |
| Court House improvement | L. 1961, C. 688 Sp. | \$500,000. |
| Recreation building, operation and maintenance | L. 1959, C. 373 Sp. | Amount necessary. |
| Library: site, construction and and equipment | L. 1963, C. 724 Sp. | 1 mill. |
| Library bonds | L. 1957, C. 376 | 1½ mill. |
| Red Lake | | |
| Bridge construction | L. 1949, C. 252 | 5 mills. |
| Road and bridge | L. 1954, C. 478 Sp. | 25 mills. |
| Minnesota Red River Valley De- velopment Association | L. 1963, C. 343 Sp. | 1/4 mill. |
| Rice | | |
| Hospital district | L. 1957, C. 3 | Amount necessary to pay principal and interest. |
| 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. |
| Minnesota Red River Valley De- velopment Association | L. 1963, C. 343 Sp. | 1/4 mill. |
| St. Louis | | |
| All county purposes | L. 1945, C. 117 | 24 mills. |
| Extension Committee | 22.46 | \$55,000 if county revenue fund is ex- hausted. |
| 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 valuation is less than \$200,000,000; 9 mills when valuation is less than \$170,- 000,000 and 9½ mills when valua- tion 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. 1963, C. 847 Sp. | 2 mills or \$375,000 whichever is larger (1951 through 1968), plus 2 mills or \$475,000 whichever is larger after 1958 to produce not exceeding \$4,500,000. |
| Welfare | L. 1963, C. 314 Sp. | Sufficient to defray estimated expenditures plus 5 mills if necessary, or an amount necessary to retire deficiency. |
| Work farm maintenance | L. 1959, C. 209 Sp. | 3/5 mill. |
| Building commission | 394.05 | Amount necessary. |
| Port authority | 458.14 | \$50,000. |
| Scott | | |
| General Revenue | L. 1957, C. 121 | 18 mills. |
| Library building acquisition, maintenance, operation and services | L. 1963, C. 287 Sp. | 1 mill in area served by county library 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 L. 1963, C. 572 Sp. } | 1 mill (1957 through 1966). 1 mill (1965 through 1974). |
| Hospital bonds (appropriation to city hospital) | L. 1957, C. 6 | 2 mills, not to exceed \$250,000 in ten years. |
| 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. |
| 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. |

COUNTY TAX LEVIES—Continued

| Applicable Only to Particular Counties—Continued | Citation | Authorizations and Limitations |
|---|---------------------|--------------------------------|
| Watonwan | | |
| Road and bridge | L. 1963, C. 212 Sp. | 25 mills. |
| Wilkin | | |
| Minnesota Red River Valley De- velopment Association | L. 1963, C. 343 Sp. | 1/4 mill. |
| Winona | | |
| Fairground acquisition and improve- ment bonds | L. 1951, C. 415 | Amount necessary. |
| 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 | 447.34 | Amount necessary not to exceed \$1.50 per capita in excess of levy limitations of any town or municipality in hospital district. |
| Bonds | 447.35 | Amount necessary. |
| Employees insurance benefits | 471.61 | Amount necessary. |
| Employment security contributions | 268.06 | Amount necessary. |
| O.A.S.I. contributions and State agency expenses | L. 1963, C. 793 | Amount necessary. |

Applicable Only to Particular Districts

| | | |
|---|---------------------|-------------------|
| Rice County Hospital District Current expense and capital outlay (Including nursing home facilities) | L. 1963, C. 118 Sp. | 5 mills. |
| Yellow Medicine Hospital District #1 Current expense and capital outlay (Including nursing home facilities) | L. 1963, C. 276 Sp. | Amount necessary. |

Housing and Redevelopment Authority Tax Levies*

| General Application | Citation | Authorizations and Limitations |
|--|----------|---|
| Redevelopment purposes | 462.545 | 1 mill upon approval of the municipal governing body; except city of Duluth $\frac{1}{2}$ mill. |
| Information and relocation service | 462.545 | 1/10 mill. |
| Employees insurance benefits | 471.61 | Amount necessary. |
| Employment security contributions .. | 268.06 | Amount necessary. |
| Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property | 272.64 | 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. |

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. |

* See note, page 44.

Metropolitan Airports Commission

Tax Levies - Continued

| | | |
|--|---------|--|
| Bonds and Interest | 360.117 | Amount necessary for interest and principal. |
| Employees insurance benefits | 471.61 | Amount necessary. |
| Employment security contributions | 268.06 | Amount necessary. |

North Suburban Sanitary Sewer

District Tax Levies

| General Application | Citation | Authorizations and Limitations |
|---|---|---|
| General purposes | { Ex. L. 1961, C. 90 Sec. 7, Subd. 1 } | { \$1.50 per capita exclusive of debt levy. |
| Construction and operation or bonds for construction and operation | { Ex. L. 1961, C. 90 Sec. 7, Subd. 4 } | { Amount necessary on property within particular area established. |
| Employees insurance benefits | 471.61 | Amount necessary. |
| Employment security contributions | 268.06 | Amount necessary. |
| Water pollution control (sewage disposal systems) | L. 1963, C. 874 | Amount necessary. |

Park District Tax Levies (1)

| General Application | Citation | Authorizations and Limitations |
|--|----------|--|
| Tax anticipation notes | 398.16 | 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 | If governmental sub-division fails to levy, Board shall levy amount necessary. |
| Acquisition, betterment, and refunding bonds | 398.17 | Amount necessary. |
| Employees insurance benefits | 471.61 | Amount necessary. |
| Employment security contributions | 268.06 | Amount necessary. |

(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 | 471.61 | Amount necessary. |
| Employment security contributions | 268.06 | Amount necessary. |

Regional Planning & Development

Commission Tax Levies*

| General Application | Citation | Authorizations and Limitations |
|--|--------------------------|---|
| General purposes | 473.08 L. '63, C. 866 | 13/100 mill. |
| Tax anticipation certificates deficiency | 473.11 | Amount required. |
| Employees insurance benefits | 471.61 | Amount necessary. |
| Employment security contributions | 268.06 | Amount necessary. |
| Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property. | 272.64 | 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. |

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 | 471.61 | Amount necessary. |
| Employment security contributions | 268.06 | Amount necessary. |
| Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property | 272.64 | 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 | 115.33 Subd. 1 | 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. |
| Construction and operation or bonds for construction and operation | 115.33 Subd. 2 | Amount necessary on property within particular area established. |
| Improvement bonds | 115.34 | Amount necessary |

* See note, page 44.

Sanitary District Tax Levies*

| General Application | Citation | Authorizations and Limitations |
|--|-----------------|--|
| Employees insurance benefits | 471.61 | Amount necessary. |
| Employment security contributions | 268.06 | Amount necessary. |
| Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property | 272.64 | Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property deter- mined as of the last assesment of class 2 property. |
| Water pollution control (sewage dis- posal systems) | L. 1963, C. 874 | Amount necessary.** |

Watershed District Tax Levies*

| General Application | Citation | Authorizations and Limitations |
|--|--------------------------|---|
| Organizational expenses | 112.61 L. '63, C. 834 | } 2 mills not to exceed \$20,000. |
| Administrative expenses and con- struction and maintenance | 112.61 L. '63, C. 834 | |
| Employees insurance benefits | 471.61 | Amount necessary. |
| Employment security contributions.... | 268.06 | Amount necessary. |
| Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property | 272.64 | Mill rate limitations may be increased in the ratio that class 2 property bears to all taxable property deter- mined as of the last assessment of class 2 property. |

* See note, page 44.

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 | 123.12 Subd. 2 | } Amount necessary. |
| Independent Districts | | |
| All purposes | 123.35 Subd. 4 | } Amount necessary. |
| Special Districts*** | | |
| All purposes | 123.51 | Same as independent districts unless there are other provisions in special laws and charters. |
| Unorganized Territory | | |
| All purposes | 123.56 Subd. 10 | } Amount necessary. |
| Increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property | 272.64 | 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 L. '63, C. 701 | } 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; 2,501 population to 5,000 \$110,000 plus \$81 per capita; less than 2,500 population \$120,000 plus \$81 per capita. |
| | 294.28 298.28 | } Taconite tax and taconite railroad tax distribution to be included in determining maximum levy. |
| Deficiency levy (in districts receiving taconite and taconite railroad tax) | 294.28 298.28 | } 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. |

* 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 | Authorizations and Limitations |
|---|--------------------|---|
| 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 | 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. |
| 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 | 123.56 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. |

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

SCHOOL DISTRICT TAX LEVIES—Continued

| Special Purposes—Continued | Citation | Authorizations and Limitations |
|---|-------------------------|---|
| State Debt Service Loans | 124.42 | Sufficient to pay principal and interest. |
| State Capital Loans | 124.43 | Sufficient to pay principal and interest. |
| Unorganized territory | 123.56, Subd. 16 | Sufficient to pay principal and interest. |
| Buildings and sites— Common districts | 124.04, Subd. 2 | \$600 or 30 mills on equalization aid review committee valuations. |
| Independent districts | 124.04, 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 | Amount necessary.** (50% of cost of benefits on dependents may be in excess of limitations). |
| Employment security contributions | 268.06 | 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". |
| <i>Insurance, Liability</i> Judgments | <i>466.04</i> 127.05 | <i>Amount necessary **</i> Sufficient to pay judgment. |
| Library (certain districts) | 134.03 | 3 mills. |
| Maintenance— Districts maintaining graded elementary or high school and in unorganized territory | 124.03 | 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. |

** 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 reorganization statutes and contain 18 sections of land | 124.03 | 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. |
| In independent districts organized under consolidation or reorganization statutes and contain 18 sections of land and contains a village entirely within the district limits | 124.03 | 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 | | |
| Employees not covered by state retirement systems | 269.35 | Amount necessary.** |
| Employees covered by state retirement systems | 269.52 | Amount necessary.** |
| Public employees pensions | 353.28 | Amount certified by retirement board to county auditor.** |
| Public Examiner's post-audit expense.. | 215.26 | Amount of claim or estimated cost.** |
| Retirement contributions (for employees on leave from state) | 352.041 | 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 Ind. Dist. #691 | | |
| 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 %) |
| Building bonds | L. 1957, C. 858 | for payment of bonds and interest.** |
| Refunding bonds | L. 1957, C. 776 | Levy against taconite property (50%) and against all other property (50 %) for payment of bonds and interest.** |
| | | 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 Ind. Dist. #692 | | |
| 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 Ind. Dist. #693 | | |
| Building bonds | L. 1953, C. 450 | Levy to retire \$25,000 of bonds.** |
| Building bonds | L. '55 C. 643 & L. '57, C. 53 & L. '57 C. 451 | } Payment of bonds and interest.** |
| Buhl Ind. Dist. #694 | | |
| 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.** |
| School building betterment bonds .. | L. 1961, C. 615 Sp. | Payment of bonds and interest.** |
| Chisholm Ind. Dist. #695 | | |
| Building bonds | L. 1957, C. 459 | Payment of bonds and interest.** |
| Betterment bonds | Ex. L. 1959, C. 38 Sp. | Payment of bonds.** |
| Circle Pines Ind. Dist. #12 | | |
| Building bonds | L. 1961, C. 730 Sp. | Payment of bonds and interest.** |
| Coleraine Ind. Dist. #316 | | |
| 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. |

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

SCHOOL DISTRICT TAX LEVIES—Continued

| Applicable Only to Particular Districts—Continued | Citation | Authorizations and Limitations |
|---|---|--|
| Cromwell Ind. Dist. #95 | | |
| Bonds | L. 1963, C. 256 Sp. | Payment of bonds and interest.** |
| Duluth Special Dist. #3 | | |
| School purposes | L. 1955, C. 274 | (See Law) |
| School purposes | L. 1957, C. 264 | (See Law) |
| Capital outlay | L. 1963, C. 711 Sp. | \$5 to \$15 per resident pupil unit. |
| 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 Ind. Dist. #696 | | |
| Building bonds | L. 1957, C. 460 | Payment of bonds and interest.** |
| Fridley Ind. Dist. #14 | | |
| Building bonds | L. 1957, C. 588 | Sufficient to pay bonds and interest.** |
| Building bonds | L. 1963, C. 251 Sp. | Payment of bonds or loans and interest.** |
| Gilbert Ind. Dist. #699 | | |
| 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.** |
| Bonds | L. 1963, C. 358 Sp. | Payment of bonds.** |
| Hennepin County (District #27) | | |
| Building bonds | L. 1953, C. 564 | Sufficient to pay principal and interest. |
| Hennepin County (certain districts) | | |
| General and special purposes | L. 1963, C. 465 Sp. | \$125 per capita in districts having over 5,000 population, \$115 per capita in districts having less than 5,000 population or \$315 per resident pupil in average daily attendance. |
| Hibbing Ind. Dist. #701 | | |
| 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.** |
| La Crescent Ind. Dist. #300 | | |
| Bonds | L. 1963, C. 278 Sp. | Payment of bonds and interest.** |
| Lake County District #381 | | |
| 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.** |

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

SCHOOL DISTRICT TAX LEVIES—Continued

| Applicable Only to Particular Districts—Continued | Citation | Authorizations and Limitations |
|---|--|---|
| Meadowbrook Ind. Dist. #275 General and special purposes | 275.12, Subd. 5 | Limitations of 275.12, Subd. 1 not applicable. |
| Minneapolis Special Dist. #1 General purposes | <div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">{</div> <div> L. 1951, C. 691 L. 1955, C. 736 L. 1959, C. 462 Sp. </div> </div> | 9 mills. |
| | | Additional 9 mills. Provisions of Sec. 273.13, Subd. 7a not applicable. |
| Mountain Iron Ind. Dist. #703 Building bonds | L. 1953, C. 557 | Payment of bonds and interest.** |
| Nashwauk Ind. Dist. #319 Building bonds | L. 1953, C. 544 | \$55,000 plus interest, in excess of limitations, in payment of bonds. |
| Osseo Ind. Dist. #279 Acquisition and betterment bonds.... | Ex. L. 1961, C. 36 Sp. | Amount required for principal and interest.** |
| Acquisition and betterment bonds.... | L. 1963, C. 273 Sp. | Amount required for payment of bonds or loans and interest.** |
| Ramsey County (Independent Districts) General and special purposes | 275.12, Subd. 5 | Limitations of 275.12, Subd. 1 not applicable. |
| Rochester Special Dist. #4 General and special purposes | 275.12, Subd. 6 | Limitations of 275.12, Subd. 1 not applicable. |
| St. Francis Ind. Dist. #15 Acquisition and betterment bonds.... | L. 1963, C. 270 Sp. | Payment of bonds or loans and interest.** |
| St. Paul Park Dist. #833 Building bonds | L. 1963, C. 220 Sp. | Amount necessary.** |
| South St. Paul Special Dist. #6 General and special purposes | L. 1961, C. 444 Sp. | Limitation of 275.12 not applicable. Limits established by Board. |
| Spring Lake Park Ind. Dist. #16 Building and betterment bonds | L. 1961, C. 731 Sp. | Payment of bonds and interest.** |
| Tower-Soudan Ind. Dist. #708 Building bonds | L. 1955, C. 422 | Payment of bonds and interest.** |
| Virginia Ind. Dist. #706 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.** |
| Winona Special Dist. #5 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 | 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 | 111.81 | 2 mills or 50 cents per capita. |
| Band, orchestra, or chorus | 449.09 | 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. 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. |

* See note, page 44.

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

TOWN TAX LEVIES—Continued

| Special Purposes—Continued | Citation | Authorizations and Limitations |
|--|--|--|
| 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 | 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 L. '63, C. 609 | } \$2,000 where town and contiguous village each have valuation in excess of \$500,000; \$3,000 where town has valuation in excess of \$3,000,000. |
| Cemetery | 365.10 | |
| 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. |
| Employees insurance benefits | 471.61 | Amount necessary.** (50% of cost of benefits on dependents may be in excess of limitations). |
| Employment security contributions | 268.06 | Amount necessary.** |
| Fire or police apparatus | 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) | 366.27 | 1 mill. |
| Forest fire prevention | 88.04 | 10 mills but not over \$3,000. |
| Insect pests, control of | 18.022 | 2 mills but not more than 50 cents per capita. |
| <i>Insurance, liability</i> Judgments | <i>446.06</i> <i>L. 1963 C. 198</i> | <i>Amount necessary, **</i> |
| General | 365.42 | Amount of judgment. |
| Firemen | 471.86 | Sufficient to pay judgment. |

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

TOWN TAX LEVIES—Continued

| Special Purposes—Continued | Citation | Authorizations and Limitations |
|---|-----------------------------|--|
| Library (in neighboring municipality) { | 134.12 L. '63, C. 144 | { 5 mills. |
| Lighting streets and parks (certain towns) | 368.64 | 1 mill. |
| Mental health service | 245.62 | 1 mill.** |
| Mosquito abatement | 18.111 | 1 mill. |
| Municipal forests | 459.06 | 5 mills. |
| O.A.S.I. contributions and State Agency expense. | | |
| Employees not covered by state retirement systems | 269.35 | Amount necessary.** |
| Employees covered by state retirement systems | 269.52 | Amount necessary.** |
| Hospital employees | L. 1963, C. 793 | 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. |
| 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 | Amount certified by retirement board to county auditor.** |
| Public Examiner post audit expense .. | 215.26 | Amount of claim or estimated cost.** |
| Retirement contributions (for employees on leave from state) | 352.041 | 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 | 25 mills and in case of emergency an additional 5 mills may be levied by town board. |
| Road drainage | 164.05 | 10 mills. (Included in 25 mills for road and bridge purposes). |
| Road work done by county | 163.16 | Sufficient to cover cost. |
| Special assessment improvements (certain urban towns only) | 429.051 | Towns' share of cost of improvements. |
| Telephone | 237.35 | 10 mills. |
| Water pollution control (sewage disposal systems) | L. 1963, C. 874 | Amount necessary.** |

Applicable Only to Particular Towns

| | | |
|---------------|---------------------|-----------|
| Balkan | | |
| Library | L. 1961, C. 317 Sp. | ¼ mill.** |

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

TOWN TAX LEVIES—Continued

| Applicable Only to Particular Towns — Continued | Citation | Authorizations and Limitations |
|---|---------------------|--|
| Burnesville Bonds for water and sewer | L. 1963, C. 433 Sp. | Sufficient to pay bonds and interest.** |
| 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. |
| Grand Rapids Cemetery | L. 1959, C. 298 Sp. | 2 mills. On all taxable town property including incorporated villages. |
| North and Rocksbury: Water control and sanitary district.. | 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 statutory 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. |
| | 294.28 298.28 | 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 | 272.64 | 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 | 412.251 and 412.711 | 30 mills in village having assessed valuation of more than \$500,000, 35 mills in villages having assessed valuation of less than \$500,000. |
| Additional levy for general fund purposes (in addition to levy provided for in Sec. 275.11, Subd. 1) | 275.11 Subd. 2 | 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) .. | 294.28 298.28 | 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. |

Special Purposes

| | | |
|---------------------------------------|---------------------------|---------------------------------|
| Advertising | 465.56 | 1/2 mill but not over \$1,000. |
| Airports | 360.037 | Amount approved by voters. |
| Aquatic vegetation control | 111.81 | 2 mills or 50 cents per capita. |
| Armory building commission (State) .. | 193.145 L. '63, C. 183 | 1 mill.** |
| Armory commission (Village) | 193.20 | Amount necessary. |

* See note, page 44.

VILLAGE TAX LEVIES—Continued

| Special Purposes—Continued | Citation | Authorizations and Limitations |
|---|--------------------------|---|
| Band, orchestra, or chorus | 449.09 | 3 mills but not over \$10,000 upon approval of voters. |
| Bonds and interest— | | |
| General obligation | 475.61 | 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 liability for payment of indebtedness | 413.137 | Sufficient to pay existing bonded indebtedness. |
| Community building and fire hall (village 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 | 257.13 | 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. Portion of such taxes may be levied after obligations have been authorized. |
| 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 | 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 L. '63, C. 609 | } Not to exceed \$2,000. |
| Cemetery (certain villages only) | L. 1947, C. 387 | |
| Charter commission expense | 410.06 | \$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.** |

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

VILLAGE TAX LEVIES—Continued

| Special Purposes—Continued | Citation | Authorizations and Limitations |
|---|-------------------------------|---|
| County planning commission (in certain counties) | 394.14 | \$1,000. |
| Employees insurance benefits | 471.61 | Amount necessary to pay premiums.** (50% of cost of benefits on dependents may be in excess of limitations). |
| Employment security contributions | 268.06 | Amount necessary.** |
| Equipment certificates | 412.301 | To retire principal and interest. |
| Firemen's relief | 424.30 | 1/10 mill to 2 mills. |
| Forest fire prevention | 88.04 | 10 mills but not over \$3,000. |
| Indebtedness of dissolved villages | 412.093 | Amount necessary to retire debt. |
| Insect pests, control of | 18.022 | 2 mills but not more than 50 cents per capita. |
| <i>Insurance, liability</i> Judgments— | <i>466.06</i> | <i>Amount necessary +†</i> |
| General | <i>L 1963 C 793</i> 465.14 | Sufficient to pay judgments. |
| Firemen | 471.86 | Sufficient to pay judgments. |
| Library | 134.12 L. '63, C. 144 | 8 mills. |
| Library (in neighboring municipality) } | 134.07 L. '63, C. 144 | 5 mills. |
| Memorial building | 416.02 | "Within the limit permitted by law." |
| Mental health service | 245.62 | 1 mill.** |
| Mosquito abatement | 18.111 | 1 mill. |
| 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 | | |
| Employees not covered by state retirement systems | 269.35 | Amount necessary.** |
| Employees covered by state retirement systems | 269.52 | Amount necessary.** |
| Hospital employees | L. 1963, C. 793 | 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 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.** |

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

VILLAGE TAX LEVIES—Continued

| Special Purposes—Continued | Citation | Authorizations and Limitations |
|---|---------------------|---|
| 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 | Amount certified by retirement board to county auditor** |
| Public Examiners' post-audit expense | 215.26 | 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 employees on leave from state) | 352.041 | Amount necessary.** |
| Sewers and sewage disposal plants Construction | 444.075 Subd. 4 | } 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 purpose.. | 444.075 Subd. 3 | |
| Sewage disposal plant (certain municipalities) | 445.19 | Amount necessary for construction and operation.** |
| Special assessment improvements | 429.051 | Villages' share of cost of improvements. |
| Utilities fund (in villages having a public utilities commission) | 412.251 | 5 mills. |
| Voting machines | 209.11 | Amount necessary. |
| Water pollution control (sewage disposal systems) | L. 1963, C. 874 | 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. |
| 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. |
| Buhl | | |
| Water, light and heat bonds | L. 1953, C. 404 | Within the limitations of Sec. 275.11; provided that 331⅓% of the levy may be in excess of the limitations of Sec. 275.11. Excess levy shall not exceed \$75,000 plus 1⅓ of interest. |

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

VILLAGE TAX LEVIES—Continued

| Applicable Only to Particular Villages — Continued | Citation | Authorizations and Limitations |
|--|------------------------|--|
| 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 limitations. 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. |
| Holland | | |
| General purposes | L. 1963, C. 228 Sp. | 10 mills in addition to levies now authorized for general purposes. |
| 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. |
| 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. |
| Plymouth | | |
| Storm sewer and storm drainage | L. 1963, C. 29 Sp. | 5 mills.** |
| Richfield | | |
| Police pension | L. 1957, C. 455 | 1/10 to 2 mills.** |

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

VILLAGE TAX LEVIES—Continued

| Applicable Only to Particular Villages—Continued | Citation | Authorizations and Limitations |
|--|---------------------|---|
| 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 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 ⅓% 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. See also M.S.A. Section 273.13, Subd. 7a.

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 | |
|---|------------------------|--|----------------------|--------------------------------------|----------------------|
| Rural real estate: | | Per Cent | Amount | Per Cent | Amount |
| Homesteads up to | | | | | |
| \$4,000.00 (class 3b)..... | \$ 26,980.00 | 20 | \$ 5,396.00 | 33 ⅓ | \$ 8,993.33 |
| Remainder | 21,243.00 | 33 ⅓ | 7,081.00 | 33 ⅓ | 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.