

Census - rec of. 7/19/65 City

Legislative Auditor - State of Minnesota

Tax Levy
Authorizations and Limitations
for
Cities, Villages, Towns, School Districts,
Other Districts and Counties in Minnesota
1965

REVISED AFTER
1965 LEGISLATIVE SESSION

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State of Minnesota

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 1965 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 $31\frac{1}{2}\%$ 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	$\frac{1}{2}$ mill but not over \$1,000.00, 2 successive years after favorable referendum.
Advertising (second and third class cities)	426.055	1 mill.

* See note, page 47.

** 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)..	<div style="display: inline-block; vertical-align: middle;"> <div style="font-size: 3em; vertical-align: middle; margin-right: 5px;">{</div> <div style="display: inline-block; vertical-align: middle;"> 193.145 L. '63, C. 183 </div> </div>	1 mill.**
Armory commission (City)		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		
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.**
Disaster Certificates (cities in Washington County)	L. '65, C. 867 Sp.	Payment of certificates and interest.**
Excess indebtedness	275.13	Sufficient to pay "excess indebtedness."
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 therefore, 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.
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.**

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CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
County Planning Commission Third and fourth class cities in cer- tain counties	394.14	\$1,000.
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.
Insurance benefits Officers, employees and retired officers, employees	$\left\{ \begin{array}{l} 471.61 \\ \text{L. 1965, C. 296} \end{array} \right\}$	Amount necessary.** (50% of cost of benefits on dependents may be in excess of limitations.)
Insurance, liability	L. 1963, C. 798	Amount necessary.**
Judgments: General	465.14	Sufficient to pay judgments.
	L. 1963, C. 798	Sufficient to pay judgments.
Firemen	471.86	Sufficient to pay judgments.
Library	$\left\{ \begin{array}{l} 134.07 \\ \text{L. '63, C. 144} \end{array} \right\}$	8 mills.
Library (in neighboring municipali- ties)	$\left\{ \begin{array}{l} 134.12 \\ \text{L. '63, C. 144} \end{array} \right\}$	5 mills.
Memorial building	416.02	"Within the limits permitted by law."
Mental health service	245.62	1 mill.**
Mentally retarded activity center.....	L. 1965, C. 480	1 mill; except in counties with cities of first class, 1/10 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.
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.

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

CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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 26 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 replacement fund	{ L. 1957, C. 614 L. 1965, C. 145 }	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 consisting in part of iron ore or lands containing taconite or semi-taconite.**
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.**
	L. 1965, C. 174	Additional levy in years 1965 and 1966.
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 Hennepin 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. 1965, C. 146	2 mills but not over \$3 per capita or \$15,000 in cities with assessed valuation consisting in part of iron ore or lands containing taconite or semi-taconite.

** 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.**
Sheltered workshops	L. 1965, C. 835	10 cents per capita in cities of first class. 30 cents per capita in all other cities.**
Special assessment improvements	429.051	City's share of cost of improvements.
Voting Machines	206.12	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% may be in excess of limitations.
Bloomington Firemen's relief	L.1965 C. 446 Sp.	Amount necessary for current cost plus retirement of deficit.
Policemen's relief	L.1965, C.498 Sp.	Amount necessary for current cost plus retirement of deficit.
Brainerd Recreation	L. 1965, C. 146	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.1965, C. 177 Sp.	6 mills, not to exceed \$23,000. ½ of which 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.

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
Chisholm - continued		
Permanent improvement and equip- ment fund	L. 1949, C. 215	5 mills.
Cloquet		
Firemen's relief	L.1965, C. 594 Sp.	1 mill.** Levy omitted when fund ex- ceeds \$200,000.
Water bonds	L.1965, C. 518 Sp.	Amount necessary.**
Columbia Heights		
Firemen's relief	L.1965, C. 605 Sp.	1½ mills until fund reaches \$150,000, may be reduced to 1/10 mill to maintain \$150,000 balance; plus ½ mill if balance is under \$75,000.
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		
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 pensions	L.1965, C. 636 Sp.	Amount necessary to pay pensions.
Permanent improvement and equip- ment fund	L. 1949, C. 215	5 mills.
Fairmont		
All city purposes	L.1959, C. 114 Sp.	Differential rate of taxation on agri- cultural land.
Faribault		
Firemen's relief	L.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, ½ may be in excess of limitations.
Permanent improvement and equip- ment fund	L. 1949, C. 215	5 mills.
Comprehensive bond issue	L. 1953, C. 545	Sufficient to retire bonds, 50% may be in excess of limitation.
Firemen's relief	L.1965, C. 436 Sp.	\$3,600. excess of 2 mills to be over limitations.
Waterworks bonds	L.1965, C. 348 Sp.	Payment of bonds and interest.**
Hastings		
Disaster certificates of indebted- ness	L.1965, C. 206 Sp.	Payment of certificates and interest.**

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and 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.
Disaster certificates	L.1965, C. 428 Sp.	Payment of certificates and interest.**
Montgomery Musical entertainment	L. 1939, C. 219	2 mills but not over \$2,000.
Moorhead Police pensions	L. 1945, C. 277	3/5 mill to 1 mill.
Bonds for parking facilities	L.1963, C. 573 Sp.	Amount necessary.**
Business developement	L. 1965, C. 6 Sp.	4 mills.**
Armory alterations	L. 1965, C. 66 Sp.	½ mill.**
Firemen's relief	L.1965, C. 190 Sp.	1 mill until fund is actuarially sound.**
New Prague Musical entertainment	L. 1939, C. 219	2 mills but not over \$2,000.
North Mankato Improvements	411.49	10 mills.
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.**
Richfield Policemen's pension	L.1965, C. 458 Sp.	Amount necessary plus sum necessary to achieve full funding in 40 years. Not to exceed three times salary deduction.
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.
Program for aged	L.1965, C. 527 Sp.	1/10 mill.
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.

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
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.1965, C. 421 Sp.	4.5 mills.**
Firemen's relief	L.1965, C. 457 Sp.	3/10 mill to 1 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 necessary.
Disaster certificates of indebted- ness	L.1965, C. 206 Sp.	Payment of certificates and interest.**
Stillwater		
General purposes	L. 1957, C. 333	45 mills.
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.1965, C. 546 Sp.	3 mills until fund exceeds \$120,000; 1 mill until fund goes below \$100,000 when it shall be 3 mills.**
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.**
Funding bonds	L. 1957, C. 438	Sufficient to pay bonds and interest, 65% of levy can be over limitations.
Waconia		
Improvements	411.49	10 mills.
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.**

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

CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
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.**
Disaster certificates	L.1965, C. 311 Sp.	Payment of certificates 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, ½ 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 deficiency in any prior levies.
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.
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	½ 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.
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.

* See note, page 47.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
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.
Insurance benefits		
Officers, employees and retired officers, employees	{ 471.61 L. 1965, C. 296 }	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
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.
	L. 1963, C. 798	Sufficient to pay judgments.
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	{ 245.65 L. 1965, C. 389 }	2 mills under certain conditions.
Mentally retarded activity centers	L. 1965, C. 480	1 mill; except in counties with cities of first class, 1/10 mill.
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' pension	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 Others.....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 }	{ Amount which together with state aid will be sufficient to pay high school tuition to be spread on property outside of districts which maintain a secondary school. Separate levy authorized for deficiency in prior year levy for tuition.
School transportation tax (In school districts not maintaining classified secondary schools.)	{ 124.51 Subd. 5 L. 1965, C. 805 }	{ Amount which together with state aid will be sufficient to pay for transportation of non-resident high school pupils.
Sheltered workshops	L. 1965, C. 835	30 cents per capita.
Timber developement	90.125	1 mill but not over \$15,000.
Veterans service officer	197.60	Amount necessary to defray cost of salaries and expenses.
Voting machines	206.12	Amount necessary.
Weed eradication	18.231 Subd. 5	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 L. 1965, C. 274 }	{ 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.
Parks	L.1961, C. 209 Sp.	2 mills.
Library buildings	L.1965, C. 448 Sp. Sec. 1	1 mill outside any city or village having library.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Becker Minnesota Red River Valley De- velopment Association	L.1963, C. 343 Sp.	¼ mill.
Beltrami Revenue	L. 1957, C. 478	\$35,000 in excess of all existing limi- tations.
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.
Carlton Road and bridge, unorganized town- ships	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.
Revenue	L.1965, C. 373 Sp.	Sufficient to defray expenses.
Chippewa Building	L. 1949, C. 202	2 mills.
Chisago Nursing home	L.1963, C. 376 Sp.	Payment of bonds and interest.
Clearwater Agricultural Society	Ex.L1959, C.32Sp	2 mills.
Minnesota Red River Valley De- velopment Association	L.1963, C. 343 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 town- ships	L.1965, C. 512 Sp.	10 mills.
Road and bridge purposes in unor- ganized townships	L.1965, C. 512 Sp.	25 mills.
Dakota Library building acquisition main- tenance, operation and services	L.1963, C. 287 Sp.	1 mill in area served by county library system.
Dodge Agricultural Society — Grandstand construction or grandstand con- struction bonds	L.1961, C. 168 Sp.	½ mill in addition to levy authorized by Sec. 38.27.
Fillmore Road and bridge	L.1963, C. 28 Sp.	25 mills.
Agricultural Society	L. 1963, C: 4 Sp.	½ mill in addition to levy authorized by Sec. 38.27.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Goodhue		
Road and bridge	L.1965, C. 19 Sp.	25 mills.
Hennepin		
Building	L. 1945, C. 263	¼ mill.
Revenue	L.1879, C. 338 Sp.	Amount necessary.
Court services	L. 1963, C. 877	Amount necessary.
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.
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.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Lake		
Unorganized territory	L. 1937, C. 395	Same taxes as organized towns.
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.
Lake of the Woods		
Road and bridge	L.1963, C. 349 Sp.	41 mills on property in unorganized townships.
Minnesota Red River Valley De- velopment Association	L.1963, C. 343 Sp.	¼ mill.
Le Sueur		
Revenue	L.1965, C. 613 Sp.	20 mills.
Road and bridge	L.1965, C. 613 Sp.	25 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.	¼ mill.
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.
Road and bridge	L.1965, C. 413 Sp.	25 mills.
Morrison		
Revenue	L.1965, C. 543 Sp.	Sufficient to defray expenses.
Nicollet		
Revenue	L.1961, C. 162 Sp.	15 mills.
Nobles		
Library	Ex.L1961, C96Sp.	3 mills.
Otter Tail		
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.	¼ mill.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Pope		
Advertising and developing agricultural resources	L. 1943, C. 510	½ mill.
Agricultural Society	L. 1953, C. 187	1 mill.
Road and bridge	L.1965, C 73 Sp.	25 mills.
Historical building bonds	L. 1965, C. 75 Sp.	Amount necessary.
Ramsey		
Hospital bonds (County-City)	L. 1957, C. 938	Sufficient to pay principal and interest.
Educational, artistic, and scientific purposes	L.1961, C. 583 Sp.	\$25,000.
Revenue	L.1965, C. 707 Sp.	11¼ 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 equipment	L.1963, C. 724 Sp.	1 mill.
Library bonds	L. 1957, C. 376	½ mill.
Retired employees insurance benefits	L.1965, C. 492 Sp.	Amount necessary.
Red Lake		
Bridge construction	L. 1949, C. 252	5 mills.
Road and bridge	L.1959, C. 478 Sp.	25 mills.
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 Development Association	L.1963, C. 343 Sp.	¼ mill.
St. Louis		
All county purposes	L. 1945, C. 117	24 mills.
Extension Committee	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.
Sanatorium maintenance	L. 1949, C. 729	4½ mills.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
St. Louis-continued		
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 valuation is less than \$160,000,000.
Schools		
Generally	L. 1945, C. 368	8/10 mill.
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.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Wabasha		
Revenue	L. 1965, C. 20 Sp.	20 mills.
Road and bridge	L. 1961, C. 158 Sp.	25 mills.
Wadena		
Courthouse bonds	L. 1965 C. 442 Sp.	8 mills.
Waseca		
Revenue	L. 1959, C. 147 Sp.	16 mills.
Road and bridge	L. 1965, C. 17 Sp.	25 mills.
Washington		
Building	L. 1949, C. 668	3 mills.
Hospital	L. 1953, C. 154	1 mill.
Watonwan		
Road and bridge	L. 1963, C. 212 Sp.	25 mills.
Wilkin		
Minnesota Red River Valley De- velopment Association	L. 1963, C. 343 Sp.	¼ mill.
Winona		
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.
Road and bridge	L. 1959, C. 310 Sp.	25 mills.

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.
Employment security contributions....	268.06	Amount necessary.
Insurance benefits Officers, employees and retired officers, employees	$\left\{ \begin{array}{l} 471.61 \\ \text{L. 1965, C. 296} \end{array} \right\}$	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	L. 1963, C. 798	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.
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.
Information and relocation service	462.545	1/10 mill.
Insurance benefits Officers, employees and retired officers, employees	$\left\{ \begin{array}{l} 471.61 \\ \text{L. 1965, C. 296} \end{array} \right\}$	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	L. 1963, C. 798	Amount necessary.
Applicable Only to Particular Authorities		
Duluth Redevelopment purposes	462.545	½ mill.
Gateway renewal	L. 1961, C. 200	½ mill (10 years).

*See note, page 47.

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.
Employment security contributions....	268.06	Amount necessary.
Insurance benefits Officers, employees and retired officers, employees	{ 471.61 L. 1965, C. 296 }	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	L. 1963, C. 798	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.
Employment security contributions....	268.06	Amount necessary.
Insurance benefits Officers, employees and retired officers, employees	{ 471.61 L. 1965, C. 296 }	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	L. 1963, C. 798	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 maintenace	398.16	If governmental sub-division fails to levy, Board shall levy amount necessary.

Park District Tax Levies (1) - Continued

General Application	Citation	Authorizations and Limitations
Acquisition, betterment, and refunding bonds	398.17	Amount necessary.
Employment security contributions....	268.06	Amount necessary.
Insurance benefits Officers, employees and retired officers, employees	{ 471.61 L. 1965, C. 296 }	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	L. 1963, C. 798	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.
Employment security contributions....	268.06	Amount necessary.
Insurance benefits Officers, employees and retired officers, employees	{ 471.61 L. 1965, C. 296 }	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	L. 1963, C. 798	Amount necessary.

Regional Planning & Development Commission Tax Levies*

General Application	Citation	Authorizations and Limitations
General purposes	{ 473.08 L. 1965, C. 501 }	13/100 mill, 1/5 mill in 1965 and 1966.
Tax anticipation certificates deficiency	473.11	Amount required.
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.
Insurance benefits Officers, employees and retired officers, employees	{ 471.61 L. 1965, C. 296 }	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	L. 1963, C. 798	Amount necessary.

* See note, page 47.

Regional Sanitary Sewer Districts Tax Levies

General Application	Citation	Authorizations and Limitations
All purposes	L. 1965, C. 895	Amount necessary.
Employment security contributions....	268.06	Amount necessary.
Insurance benefits Officers, employees and retired officers, employees	{ 471.61 L. 1965, C. 296 }	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	L. 1963, C. 798	Amount necessary.

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.
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.
Insurance benefits Officers, employees and retired officers, employees	{ 471.61 L. 1965, C. 296 }	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	L. 1963, C. 798	Amount necessary.

Sanitary District Tax Levies*

General Application	Citation	Authorizations and Limitations
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.
Employment security contributions....	268.06	Amount necessary.
Improvement bonds	115.34	Amount necessary.

* See note, page 47.

Sanitary District Tax Levies* - Continued

General Application	Citation	Authorizations and Limitations
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.
Insurance benefits Officers, employees and retired officers, employees	471.61 L. 1965, C. 296	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	L. 1963, C. 798	Amount necessary.
Water pollution control (sewage disposal systems)	L. 1963, C. 874	Amount necessary.**

Watershed District Tax Levies*

General Application	Citation	Authorizations and Limitations
Organizational expenses	112.61 L. 1963, C. 834	2 mills not to exceed \$20,000.
Administrative expenses and construction and maintenance	112.61 L. 1963, C. 834	1 mill not to exceed \$20,000.
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.
Insurance benefits Officers, employees and retired officers, employees	471.61 L. 1965, C. 296	Amount necessary.
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	L. 1963, C. 798	Amount necessary.

* See note, page 47.

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

School District Tax 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		
Independent Districts	{	{
All purposes		
Special Districts***		
All purposes	123.51	Same as independent districts unless there are other provisions in special laws and charters.
Unorganized Territory	{	{
All purposes		
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. 1965, C. 374	}	Taxes levied shall not exceed the greater of: \$326 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 \$109 per capita; population over 5,000 not in the foregoing class, \$96 per capita but not less than \$142,000 plus \$77 per capita; 2,501 population to 5,000 \$110,000 plus \$85 per capita; less than 2,500 population \$135,000 plus \$85 per capita.
	294.28 298.28		
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 47.

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

Duluth	Rochester	So. St. Paul
Minneapolis		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 (Certain districts on Iron Range)	129.06	\$85,000 in districts under 6,500 population; \$125,000 in districts over 6,500 population.**
Betterments (Certain districts on Iron Range)	129.10	\$75,000 in districts under 6,500 population; \$100,000 in districts over 6,500 population.**
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 (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 principal and interest.
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.
State Debt Service Loans	{ 124.42 L. 1965, C. 875 }	{ Sufficient to pay principal and interest.
State Capital Loans	{ 124.43 L. 1965, C. 875 }	{ Sufficient to pay principal and interest.
Tax anticipation certificates (certain districts with taconite or semi-taconite plant construction	L. 1965, C. 386	Amount necessary to pay certificates and interest.**
Unorganized territory	123.56, Subd. 16	Payment of bonds and interest.

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

SCHOOL DISTRICT TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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.**
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."
Insurance benefits Officers, employees and retired officers, employees	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;"> <div style="font-size: 3em; vertical-align: middle; line-height: 1;">{</div> <div style="display: inline-block; vertical-align: middle; text-align: center;"> 471.61 L. 1965, C. 296 </div> </div> </div>	Amount necessary.** (50% of cost of benefits on dependents may be in excess of limitations.)
Insurance, liability	L. 1963, C. 798	Amount necessary.
Judgments	127.05	Sufficient to pay judgment.
	L. 1963, C. 798	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	<p>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.</p> <p>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.</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>

** 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 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	206.12	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
Independent School District No. 691 (Aurora-Hoyt Lakes)		
Building bonds	{ L. 1957, C. 628 ExL1959, C. 21Sp. }	Levy against taconite property for payment of bonds and interest.**
Building bonds	{ L. 1955, C. 540 L. 1957, C. 858 }	Levy against taconite property (65%) and against all other property (35%) 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.**
Building bonds	L.1965, C. 735 Sp.	Levy against taconite property (60%) and against all other property (40%) for payment of bonds and interest.**
Independent School District No. 692 (Babbitt)		
Building bonds	{ L. 1957, C. 567 L. 1957, C. 910 ExL1959, C.20Sp. }	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.**
Independent School District No. 693 (Biwabik)		
Building bonds	{ L. 1955, C. 643 L. 1957, C. 53 L. 1957, C. 451 }	Payment of bonds and interest.**
Independent School District No. 694 (Buhl)		
School building repair bonds	{ L. 1955, C.851 L. 1957, C. 444 ExL1959, C.39Sp. }	Payment of bonds and interest.**
School building betterment bonds	L.1961, C. 615 Sp.	Payment of bonds and interest.**
Independent School District No. 531 (Byron)		
Building bonds	L.1965, C. 420 Sp.	Payment of bonds and interest.**
Independent School District No. 911 (Cambridge)		
Building bonds	L.1965, C. 235 Sp.	Payment of bonds and interest.**
Independent School District No. 695 (Chisholm)		
Building bonds	L. 1957, C. 459	Payment of bonds and interest.**
Betterment bonds	ExL1959, C.38Sp.	Payment of bonds.**
Independent School District No. 12 (Circle Pines)		
Building bonds	{ L.1961, C. 730 Sp. L.1965, C. 28 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
Independent School District No. 316 (Coleraine) Building bonds	$\left\{ \begin{array}{l} \text{L. 1953, C. 191} \\ \text{L. 1955, C. 143} \\ \text{L. 1957, C. 112} \\ \text{L. 1965, C. 87 Sp.} \end{array} \right\}$	Payment of bonds and interest.**
School house construction	L. 1951, C. 564	Payment of bonds and interest.**
General obligation bonds	ExL1961, C.23Sp.	Payment of bonds and interest.**
Independent School District No. 95 (Cromwell) Building bonds	L.1963, C. 256 Sp.	Payment of bonds and interest.**
Special School District No. 3 (Duluth) School purposes	$\left\{ \begin{array}{l} \text{L. 1955, C. 274} \\ \text{L. 1957, C. 264} \end{array} \right\}$	(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.**
Independent School District No. 696 (Ely) Building bonds	L. 1957, C. 460	Payment of bonds and interest.**
Independent School District No. 14 (Fridley) Building bonds	$\left\{ \begin{array}{l} \text{L. 1957, C. 588} \\ \text{L.1965, C. 615 Sp.} \end{array} \right\}$	Sufficient to pay bonds and interest.**
Building bonds	L.1963, C. 251 Sp.	Payment of bonds or loans and interest.**
Independent School District No. 699 (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	$\left\{ \begin{array}{l} \text{L.1961, C. 677 Sp.} \\ \text{L.1963, C. 358 Sp.} \end{array} \right\}$	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.1965, C. 725 Sp.	(See Law)

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

SCHOOL DISTRICT TAX LEVIES—Continued

Applicable Only to Particular Districts—Continued	Citation	Authorizations and Limitations
Independent School District No. 701 (Hibbing) Building bonds	$\left\{ \begin{array}{l} \text{L. 1953, C. 566} \\ \text{L. 1955, C. 510} \\ \text{L. 1957, C. 574} \end{array} \right\}$	Payment of bonds and interest.**
Independent School District No. 300 (La Crescent) Building bonds	L.1963, C. 278 Sp.	Payment of bonds and interest.**
Independent School District No. 381 (Lake County) Building bonds	$\left\{ \begin{array}{l} \text{L. 1955, C. 514} \\ \text{L. 1957, C. 66} \\ \text{L. 1957, C. 189} \end{array} \right\}$	Payment of bonds and interest.**
Building bonds	ExL1959, C.19Sp.	Amount necessary to pay principal and interest-78% on taconite property and 22% on general property.**
Independent School District No. 275 (Meadowbrook) General and special purposes	L.1965, C. 240 Sp.	Limitations of 275.12, Subd. 1 not applicable.
Special School District No. 1 (Minneapolis) General purposes	$\left\{ \begin{array}{l} \text{L. 1951, C. 691} \\ \text{L. 1955, C. 736} \\ \text{L.1959, C. 462 Sp.} \end{array} \right\}$	(See Law)
Independent School District No. 703 (Mountain Iron) Building bonds	L. 1953, C. 557	Payment of bonds and interest.**
Independent School District No. 319 (Nashwauk) Building bonds	L. 1953, C. 544	\$55,000 plus interest, in excess of limitations, in payment of bonds.
Independent School District No. 279 (Osseo) Acquisition and betterment bonds	$\left\{ \begin{array}{l} \text{ExL1961, C.36Sp.} \\ \text{L.1963, C. 273 Sp.} \\ \text{L. 1965, C. 85 Sp.} \end{array} \right\}$	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.
Special School District No. 4 (Rochester) General and special purposes	275.12, Subd. 6	Limitations of 275.12, Subd. 1 not applicable.
Independent School District No. 196 (Rosemount) Building bonds	L. 1965, C. 61 Sp.	Payment of bonds and interest.**
Independent School District No. 15 (St. Francis) Acquisition and betterment bonds	$\left\{ \begin{array}{l} \text{L.1963, C. 270 Sp.} \\ \text{L.1965, C. 164 Sp.} \end{array} \right\}$	Payment of bonds or loans 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
Independent School District No. 625 (St. Paul) School purposes	L.1965, C. 705 Sp.	(See Law)
Independent School District No. 833 (St. Paul Park) Building bonds	L.1963, C. 220 Sp.	Amount necessary.**
Special School District No. 6 (South St. Paul) General and special purposes	L.1961, C. 444 Sp.	Limitation of 275.12 not applicable. Limits established by Board.
Independent School District No. 16 (Spring Lake Park) Building and betterment bonds	{ L.1961, C. 731 Sp. L. 1965, C. 27 Sp. }	Payment of bonds and interest.**
Independent School District No. 708 (Tower-Soudan) Building bonds	L. 1955, C. 422	Payment of bonds and interest.**
Independent School District No. 706 (Virginia) Building bonds	{ L. 1953, C. 449 L. 1955, C. 539 L. 1957, C. 241 ExL1959, C.24Sp. }	Payment of bonds and interest.**
Special School District No. 5 (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	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.

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

* See note, page 47.

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest-continued		
Disaster Certificates (towns in Washington County)	L.1965, C. 867 Sp.	Payment of certificates and interest.**
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 ½ cost of bridge repairs made by county.
Buildings	365.14	Amount authorized at town meeting.
Cemetery (certain towns only)	<div style="display: inline-block; vertical-align: middle;"> <div style="text-align: center;">471.24</div> <div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 5px;">{</div> <div style="text-align: center;">L. 1963, C. 609</div> <div style="font-size: 3em; margin-left: 5px;">}</div> </div> </div>	\$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	Amount authorized by voters to purchase grounds for cemetery.
Civil defense	12.26	(1) 20¢ per capita or \$1,000, whichever is higher, to finance town's share of defense activities. (2) Levy over existing limitations to pay local share of cost of organizational equipment if governor has approved purchase. (3) Limitations not applicable in case emergency exists.**
Commemorative purposes	365.106	\$250.
County planning commission (certain counties)	394.14	\$1,000.
Dump grounds (certain towns)	368.64	\$500.
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 or 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.
Insurance benefits Officers, employees and retired officers, employees	<div style="display: inline-block; vertical-align: middle;"> <div style="text-align: center;">471.61</div> <div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 5px;">{</div> <div style="text-align: center;">L. 1965, C. 296</div> <div style="font-size: 3em; margin-left: 5px;">}</div> </div> </div>	Amount necessary.** (50% of cost of benefits on dependents may be in excess of limitations.
Insurance, liability	L. 1963, C. 798	Amount necessary.**
Judgments General	365.42	Amount of judgment.
	L. 1963, C. 798	Sufficient to pay judgments.
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. 1963, C. 144 }	5 mills.
Lighting streets and parks (certain towns)	368.64	1 mill.
Mental health service	245.62	1 mill.**
Mentally retarded activity centers.....	L. 1965, C. 480	1 mill; except in counties having cities of first class, 1/10 mill.**
Mosquito abatement	18.111	1 mill.
Municipal forests	459.06	5 mills.
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	365.10	Amount authorized by voters.
Park (certain towns)	368.64	\$500.
Park Districts, (see page 26 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. 1965, C. 147	2 mills but not over \$10,000 in towns in which assessed valuation consists in part of iron ore or taconite or semi-taconite.**
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.
Sheltered workshops	L. 1965, C. 835	30 cents per capita.**
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.**

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

TOWN TAX LEVIES—Continued

Applicable Only to Particular Towns	Citation	Authorizations and Limitations
Balkan Library	L.1961, C. 317 Sp.	¼ mill.**
Beatty, Owens, Field Cemetery	L.1965, C. 451 Sp.	\$500.
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.
Lawrence Cemetery	{ L.1965, C. 378 Sp. L.1965, C. 617 Sp. }	\$1,000.
North and Rocksbury: Water control and sanitary district..	{ L.1961, C. 672 Sp. L.1965, C. 377 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.
Fire truck	L.1965, C. 710 Sp.	\$5,000. and interest.**
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 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.
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	½ 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. 1963, C. 183 }	{ 1 mill.**
Armory commission (Village)	193.20	Amount necessary.

* See note, page 47.

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

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	275.13	Sufficient to pay "excess indebtedness".
Disaster Certificates (villages in Washington County)	L.1965, C. 867 Sp.	Payment of certificates and interest.**
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 therefore, 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. 1963, C. 609 }	Not to exceed \$2,000.
Cemetery (certain villages only)	L. 1947, C. 387	3 mills but not over \$1,500.
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.**
County planning commission (in certain counties)	394.14	\$1,000.
Employment security contributions	268.06	Amount necessary.**
Equipment certificates	412.301	To retire principal and interest.

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

VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Firemen's relief	424.80	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.
Insurance benefits		
Officers, employees and retired officers, employees	$\left\{ \begin{array}{l} 471.61 \\ \text{L. 1965, C. 296} \end{array} \right\}$	Amount necessary. ** (50% of cost of benefits on dependents may be in excess of limitation.)
Insurance, liability	L. 1963, C. 798	Amount necessary.**
Judgment—		
General	465.14	Sufficient to pay judgments.
	L. 1963, C. 798	Sufficient to pay judgments.
Firemen	471.86	Sufficient to pay judgments.
Library	$\left\{ \begin{array}{l} 134.12 \\ \text{L. 1963, C. 144} \end{array} \right\}$	8 mills.
Library (in neighboring municipality)	$\left\{ \begin{array}{l} 134.07 \\ \text{L. 1963, C. 144} \end{array} \right\}$	5 mills.
Memorial building	416.02	"Within the limit permitted by law."
Mental health service	245.62	1 mill.**
Mentally retarded activity centers	L. 1965, C. 480	1 mill; except in counties with cities of first class, 1/10 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 26 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	$\left\{ \begin{array}{l} \text{L. 1957, C. 614} \\ \text{L. 1965, C. 145} \end{array} \right\}$	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 consisting in part of iron ore or lands containing taconite or semi-taconite.**

** 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 Examiner post-audit expense	215.26	Amount of claim or estimated cost.**
Public works reserve	471.57	"Within existing limits."
Recreation	L. 1965, C. 146	2 mills but not over \$3 per capita or \$15,000 in villages with assessed valuation consisting in part of iron ore or lands containing taconite or semi-taconite.
Retirement contributions (for employees on leave from state)	352.041	Amount necessary.**
Sewers and sewage disposal plants Construction	444.075 Subd. 4	Within 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	Amount necessary for payment of reasonable charges.
Sewage disposal plant (certain municipalities)	445.19	Amount necessary for construction and operation.**
Sheltered workshops	L. 1965, C. 835	30 cents per capita.**
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	206.12	Amount necessary.
Water pollution control (sewage disposal systems)	L. 1963 C. 874	Amount necessary.**
Applicable Only to Particular Villages		
Aurora		Sufficient to pay principal and interest.**
Waterworks bonds	L. 1955, C. 419	
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.

** Levy may be made in excess of statutory 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 $\frac{1}{3}$ % of the levy may be in excess of the limitations of Sec. 275.11. Excess levy shall not exceed \$75,000 plus $\frac{1}{3}$ 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 $\frac{1}{2}$ 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.**
Burnsville		
Bonds for water and sewer	L.1963, C. 433 Sp.	Sufficient to pay bonds and interest.**
Cook		
Cemetery	L.1965, C. 451 Sp.	\$500.
Grand Rapids		
Recreational program	L.1965, C. 251 Sp.	2 mills not to exceed \$3. per capita or \$15,000.**
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	ExL1961, C. 33Sp	Amount equal to payments in previous year, $\frac{1}{2}$ of levy to be in excess of limitations.
Police pension	{ L. 1957, C. 793 L. 1965, C. 536 }	\$15,000. within limitations. \$15,000 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.

** Levy may be made in excess of statutory 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.
Plymouth Storm sewer and storm drainage	L.1963, C. 29 Sp.	5 mills.**
Silver Bay Improvement bonds	L.1961, C. 95 Sp.	Levy against taconite property for payment of bonds and interest.**
General obligation bonds	L.1965, C. 427 Sp.	Amount not provided by taconite and taconite railway taxes.**
Wood Lake General purposes	L.1961, C. 439 Sp.	50 mills.

** Levy may be made in excess of statutory 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 $33\frac{1}{2}\%$ 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	$33\frac{1}{2}$	\$ 8,993.33
Remainder	21,243.00	$33\frac{1}{2}$	7,081.00	$33\frac{1}{2}$	7,081.00
Other real estate:					
Homesteads up to					
\$4,000.00 (class 3c).....	365,320.00	25	91,330.00	40	146,128.00
Remainder	385,455.00	40	154,182.00	40	154,182.00
Total real property	\$ 798,998.00		\$ 257,989.00		\$ 316,384.33
Personal property	<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.