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**Tax Levy**  
**Authorizations and Limitations**  
  
**for**  
  
**Cities, Villages, Towns, School Districts,**  
**Other Districts and Counties in Minnesota**  
  
**1971**

**REVISED AFTER**  
**1971 LEGISLATIVE SESSION**  
(Through July 31, 1971)

**Prepared and Published by the**  
**Department of Public Examiner**  
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STATE OF MINNESOTA

## **F O R E W O R D**

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 1971 sessions of the Legislature through July 31, 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 1969 (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.

## SPECIAL PROVISIONS

1 Effective for taxes assessed in 1972 and payable in 1973, the rate of taxation for any purpose for which any law or charter now provides a maximum tax rate in mills times the assessed value or full and true value shall not exceed  $33 \frac{1}{3}$  per cent of such tax rate, Laws 1971, Chapter 427, Sec. 4.

2 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  $33 \frac{1}{3}\%$  of the assessed full value, in the case of rural real estate, and 40% in the case of all other real estate (except real estate where iron ore is located), in determining the maximum amount of money that can be raised under a mill-rate limitation, the Attorney General said in an opinion dated July 6, 1951. See also Minn. Stat. Section 273.13, Subd. 7a.

3 Minn. Stat. Section 272.64 permits an increase in mill rate limitations in counties which elect to exempt class 2 (household goods) property in the ratio that class 2 property bears to all taxable property determined as of the last assessment of class 2 property.

4 The valuations used in determining the applicability of any tax levy authorization or limitation shall include at its valuation in 1966, all property of any class exempted from taxation by Minn. Stat. Section 275.49.

## TAX LEVIES AUTHORIZED FOR ALL POLITICAL SUBDIVISIONS

Employment security contributions .....	268.06	Amount necessary.**
Insurance		
Employees group .....	471.61	Amount necessary. ** (50% of cost of benefits on dependents must be within limitations.)
Tort liability .....	466.06	Amount necessary.**
Judgments .....	466.09	Amount necessary.**

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

# 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.**
<b>General Purposes</b>		
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 $3\frac{1}{3}\%$ for each of the first 6 points Revised Consumer Price Index may be increased over 102, and by 1% for each point or major fraction thereof increased above 6 points. In cities with more than 25 % of assessed valuation consisting of iron ore, this levy shall be in addition to statutory and charter limitations. In other cities, such addition shall be within charter limitations.**
<b>Special Purposes</b>		
Advertising (fourth class cities) .....	465.56	1 mill but not over \$2,000.00, after favorable referendum.
Advertising (second and third class cities) .....	426.055	1 mill.
Airports .....	360.037	Amount approved by voters.
Ambulance service.....	471.476	Amount necessary**
Aquatic vegetation control .....	111.81	2 mills or 50 cents per capita.

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## CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Armory building commission (State)..	193.145	1 mill.**
Armory commission (City) .....	193.20	Amount necessary.
Band, orchestra, or chorus .....	449.09	3 mills but not over \$10,000,
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.**
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) 40¢ 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.**
Community correction centers.....	241.31	Amount necessary.
County planning commission		
Third and fourth class cities in certain counties .....	394.14	\$1,000.

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## CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Firemen's relief		
No incorporated association.	424.30	1/10 mill to 2 mills.
Volunteer firemen .....	L. 1971, C. 261	Financial requirements as defined in law.**
Paid firemen .....	69.77	Amount of minimum liability.**
Forest fire prevention .....	88.04	10 mills but not over \$3,000.
Gifts, interest on .....	465.05	Sufficient to pay interest.
Insect pests, control of .....	18.022	2 mills but not more than 50 cents per capita. May be increased to 4 mills but not over \$1 per capita for Dutch Elm Disease control.
Judgments:		
General .....	465.14	Sufficient to pay judgments.
Firemen .....	471.86	Sufficient to pay judgments.
Library .....	134.07	8 mills.
Library (in neighboring municipalities)	134.12	5 mills.
Memorial building .....	416.02	"Within the limits permitted by law."
Mental health service .....	245.62	2 mills.**
Mentally retarded activity center.....	252.22	1/2 mill** Additional limitations apply in Hennepin and Ramsey counties.
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.
Fourth class cities not having rule charter .....	L. 1917, C. 426	1/2 mill but not over \$2,000.
Certain fourth class cities .....	449.06	1 1/2 mill but not over \$3,500.
Park Districts		
Operation and maintenance .....	398.16	Amount certified by district not to exceed \$.18 per capita.**
Parks, County		
Contributions to .....	398.33	Within limitations for park purposes.
Parking facilities .....	459.14	1/2 mill.
Park districts in fourth class cities.....	448.32	5 mills.

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

# CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Permanent improvement and replacement fund .....	471.571	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 .....	69.77	Amount of minimum obligation.**
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	\$1,000; \$2,000 in St. Louis County. Does not apply in Hennepin and Ramsey counties.
Public Examiner's post-audit expense	215.26	Amount of claim or estimated cost.**
Public works reserve .....	471.57	"Within existing limits."
Recreation .....	471.192	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.
Recreation facilities Operation (in 2nd, 3rd, and 4th class cities) .....	471.191	2 mills; in excess of limitations after referendum; within limitation in cities on iron range.
Retirement, Employees P.E.R.A.....	353.28	Amount necessary.**
O.A.S.I.....	(355.35 ) (355.80 ) (355.299)	Amount necessary.**
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	Amount necessary for payment of reasonable charges.
Sewage disposal plant (certain municipalities)	445.19	Amount necessary for construction and operation.**
Sheltered workshops .....	121.712	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.

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## CITY TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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).	115.46	Amount necessary.**
Western Lake Superior Sanitary District (certain cities) .....	L. 1971, C. 478 Sp.	Amount necessary.**
<b>Applicable Only to Particular Cities</b>		
Alexandria Alexandria Lake Area Sanitary District .....	L. 1971, C. 869	Amount necessary.**
Austin Business Development .....	L. 1971, C. 876 Sp.	3 mills, after public hearing.
Biwabik General Fund .....	L. 1971, C. 770 Sp.	Additional levy based on consumer price index.
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.
Recreation facilities.....	L. 1969, C. 602 Sp.	2 mills for operation and maintenance and 4 mills to pay bonds and interest.
Brainerd Recreation .....	471.192	2 mills but not over \$3 per capita or \$15,000.**
Breckenridge Airport .....	L. 1967, C. 630 Sp.	10 mills.**
Brooklyn Center Policemen's pension .....	L. 1967, C. 736 Sp.	Amount necessary to meet current normal cost, and amortize deficit.
Firemen's relief .....	L. 1967, C. 315 Sp.	Amount necessary to meet current normal cost, and amortize deficit.
Chisholm Airports (joint with village of Hibbing) .....	L. 1957, C. 629	\$8,000.
Firemen's relief .....	L. 1971, C. 809 Sp.	Amount necessary for current cost and retire deficit.**
Permanent improvement and equipment fund .....	L. 1949, C. 215	5 mills.
Airport certificates of indebtedness .....	L. 1967, C. 139 Sp.	Payment of principal and interest.
Police pension .....	L. 1971, C. 810 Sp.	Amount necessary for current cost and retire deficit.**
Library .....	L. 1967, C. 161 Sp.	\$30,000; 3 mills may be in excess of limitations. 1 mill for permanent improvement fund.

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# CITY TAX LEVIES—Continued

Applicable Only to Particular Cities—Continued	Citation	Authorizations and Limitations
<b>Cloquet</b>		
Water bonds .....	L.1965, C. 518 Sp.	Amount necessary.**
<b>Crookston</b>		
Firemen's relief .....	L. 1971, C. 51 Sp.	Amount of minimum obligation.**
<b>Crystal</b>		
Firemen's relief.....	L. 1969, C. 1088 Sp.	Amount necessary to meet current cost and retire deficit.
<b>Ely</b>		
Permanent improvement and equip- ment fund .....	L. 1949, C. 215	5 mills.
<b>Eveleth</b>		
Hospital .....	L. 1957, C. 948	To retire bonds and interest.**
Permanent improvement and equip- ment fund .....	L. 1949, C. 215	5 mills.
<b>Fairmont</b>		
Parking facilities .....	L.1967, C. 665 Sp.	Amount necessary.
<b>Fridley</b>		
Firemen's relief.....	L. 1969, C. 594 Sp.	Amount necessary to meet current normal cost and retire deficit.
<b>Gilbert</b>		
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.
Waterworks bonds .....	L.1965, C. 348 Sp.	Payment of bonds and interest.**
<b>Hastings</b>		
Disaster certificates of indebted- ness .....	L.1965, C. 206 Sp.	Payment of certificates and interest.**
<b>Henderson</b>		
All purposes .....	L. 1953, C. 441	Such amounts as are authorized for cities of the fourth class.
<b>Hennepin County, Cities in</b>		
Lake Minnetonka Conservation Dis- trict .....	L. 1969, C. 272	1 mill.
<b>Le Sueur</b>		
Musical entertainment .....	L. 1939, C. 219	2 mills but not over \$2,000.
<b>Litchfield</b>		
Advertising .....	L.1967, C. 649 Sp.	1 mill not over \$2,000. after favorable referendum.
<b>Mankato</b>		
Firemen's relief .....	L. 1971, C. 407 Sp.	Minimum obligation until 1980, there- after additional amount to retire deficit by 2010.**
Disaster certificates .....	L.1965, C. 428 Sp.	Payment of certificates and interest.**
Parking facilities .....	L.1967, C. 130 Sp.	Amount necessary.
Airport bonds .....	L.1967, C. 548 Sp.	Payment of principal and interest.**

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# 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.
Improvements .....	L. 1870, C. 31	1%
Moorhead		
Police pensions .....	L.1967, C. 775 Sp.	Sufficient to meet actuarial obligation.**
Bonds for parking facilities .....	L.1963, C. 573 Sp.	Amount necessary.**
Business development .....	L. 1971, C. 6 Sp.	4 mills.**
Armory alterations .....	L. 1965, C. 66 Sp.	½ mill.**
Firemen's relief .....	L. 1969, C. 138 Sp.	Amount necessary.**
New Prague		
Musical entertainment .....	L. 1939, C. 219	2 mills but not over \$2,000.
North Mankato		
All purposes.....	411.48	Amount necessary.
Equipment certificates .....	411.50	Amount necessary.
Flood control bonds .....	L.1967, C. 236 Sp.	Payment of bonds.**
Owatonna		
Employee pensions .....	L.1961, C. 287 Sp.	Amount necessary.
Red Wing		
Public transit assistance.....	L. 1969, C. 538 Sp.	\$7,500.
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. 1969, C. 694 Sp.	4 mills in 1971, thereafter sufficient to meet normal cost and retire deficit.
Band, orchestra, chorus .....	L.1967, C. 758 Sp.	3 mills.
Program for aged .....	L.1965, C. 527 Sp.	1/10 mill.
Police relief.....	L. 1969, C. 641 Sp.	4 mills in 1971, thereafter sufficient to meet normal cost and retire deficit.
St. Cloud		
Library .....	L.1961, C. 643 Sp.	8 mills.
Library lease.....	L. 1969, C. 659 Sp.	5 mills in addition to library levy.
South St. Paul		
Musical entertainment .....	L.1961, C. 80 Sp.	1 mill.
Music and advertising .....	L. 1961, C. 81 Sp.	⅛ mill.
Airport		
Operation and maintenance.....	L. 1969, C. 730 Sp.	1 mill.**
Bonds.....	L. 1969, C. 730 Sp.	Payment of bonds and interest.**

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# **CITY TAX LEVIES—Continued**

<b>Applicable Only to Particular Cities—Continued</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
<b>South St. Paul—continued</b>		
Library .....	L.1959, C. 520 Sp.	5 mills.**
Flood control.....	L. 1969, C. 536 Sp.	Amount expended in preceding 12 months.
Flood control bonds .....	L.1961, C. 514 Sp.	Amount necessary.
Storm sewer bonds.....	L. 1969, C. 507 Sp.	Payment of bonds and interest.**
Waterworks bonds .....	L.1961, C. 88 Sp.	Amount necessary.
Disaster certificates of indebtedness .....	L.1965, C. 206 Sp.	Payment of certificates and interest.**
Emergency relief .....	L. 1961, C. 82 Sp.	⅜ mill.
Parks and recreation .....	L.1961, C. 83 Sp.	1.5 mills.**
<b>Stillwater</b>		
General purposes .....	L.1967, C. 411 Sp.	60 mills.
Disaster certificates .....	L. 1965, C. 252 Sp.	Payment of certificates and interest.**
<b>Thief River Falls</b>		
Water control and sanitary district..	L. 1957, C. 672 Sp.	Amount requested.
<b>Tower</b>		
Fire protection equipment	L. 1971, C. 515 Sp.	10 mills, after public hearing.
<b>Two Harbors</b>		
Cemetery .....	L. 1963, C. 103 Sp.	5 mills.
Funding bonds .....	L.1967, C. 265 Sp.	Payment of principal and interest.**
<b>Virginia</b>		
Information bureau .....	L. 1933, C. 423	\$5,000.
<b>Waconia</b>		
All purposes.....	411.48	Amount necessary.
Equipment certificates .....	411.50	Amount necessary.
<b>Waterville</b>		
Musical entertainment .....	L. 1939, C. 219	2 mills but not over \$2,000.
Improvements .....	L. 1870, C. 31	1%
<b>West St. Paul</b>		
Storm water relief sewers .....	L.1961, C. 543 Sp.	Not to exceed \$950,000.**
Highway bonds .....	L.1967, C. 458 Sp.	Amount necessary.**
<b>White Bear Lake</b>		
Lake conservation district .....	L. 1971, C. 355 Sp.	1 mill.
<b>Winona</b>		
Disaster certificates .....	L.1965, C. 311 Sp.	Payment of certificates and interest.**

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# County Tax Levies

General Applilation	Citation	Authorizations and Limitations
Agricultural societies .....	38.27	1 mill except in Mahanomen, 2 mills, and in counties having cities of 1st class, ½ mill.
Ambulance service (except Hennepin and Ramsey).....	471.476	Amount necessary.
Armories, except in counties containing a city of the first class.....	193.145	1 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) 40¢ 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. 10¢ per capita on property within city, village, borough, or town which has local civil defense organization. (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.
Community correction centers, except in counties containing a city of the first class.....	241.31	Amount necessary.
County court .....	L. 1971, C. 951	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.

# COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Extension committee .....	38.36	\$35,000.
Fire protection in unorganized townships .....	365.243	Amount necessary.
Great River Road (certain counties)..	373.27	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 .....	275.09	\$65,000 in any year in counties of 30,000 population or less.
Hospital Districts		
Bonds and interest.....	(MS. 1961 - 397.14 ) ( 376.111)	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.
Insect pests, control of .....	18.022	2 mills but not more than 50 cents per capita. May be increased to 4 mills but not more than \$1 per capita for Dutch Elm disease control.
Jail construction .....	641.23	Amount necessary.
Jail, regional .....	641.264	Amount necessary for maintenance and operation, and retirement of bonds.
Judgments .....	373.12	Amount of judgment.
Library, county .....	375.33	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	5 mills.
Mental health service .....	245.62	2 mills
Mental health costs .....	245.65	2 mills under certain conditions.
Mentally retarded activity centers ....	( 252.22 ) (L. 1969, C. 905) (L. 1971, C. 668)	1½ mill; 2/10 mill in Hennepin; 4/10 mill in Ramsey; 3/10 mill in St. Louis.
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.

## COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Mosquito abatement .....	18.141	1 mill (in unorganized townships only).
Nursing home .....	376.56	Amount necessary to defray costs of operation and maintenance, and to retire bonds issued for establishing and equipping home.
Parks .....	398.33	10% of maximum levy for road and bridge.
Probation service from Y.C.C. ....	260.311	Sufficient to pay for services.
Promotion of general safety and preservation of human life .....	471.63	\$1,000; \$2,000 in St. Louis County. Does not apply in Hennepin and Ramsey Counties.
Public Examiner's post-audit expense	215.26	Anticipated audit expense, may be levied in advance.
Recreation programs for senior citizens .....	L. 1971, C. 808	1 mill.
Retirement, Employees		
P.E.R.A.....	353.28	Amount necessary.
O.A.S.I.....	(355.35 ) (355.80 ) (355.299)	Amount necessary.
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 200,000 to 300,000 .....12 mills All others .....25 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.
School secondary tuition (In school districts not maintaining classified secondary schools.) .....	124.51 Subd. 4	Amount which together with state aid will be sufficient to pay high school tuition.

## COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
School transportation tax (In school districts not maintaining classified secondary schools.) .....	124.51 Subd. 5	Amount which together with state aid will be sufficient to pay for transportation of non-resident high school pupils.
Sheltered workshops .....	121.712	30 cents per capita.
Soil and water conservation.....	40.07	2 mills or \$15,000. whichever is less.
Solid waste		
Operation .....	L. 1971, C. 403, Sec. 5	Amount necessary.
Advance funding .....	L. 1971, C. 403, Sec. 11	3 mills, after public hearings.
Solid Waste (Metropolitan Counties)		
Acquisition and betterment .....	L. 1971, C. 496	Amount necessary.
State reassessment costs .....	270.18	Amount necessary.
Timber development .....	282.38	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	Amount necessary for these purposes
Blind, aid to .....	256.67	Amount necessary.
Medical assistance .....	256 B.20	Amount necessary.
Poorhouse		
County system .....	262.01	Amount needed to provide necessary land and buildings.
Town system .....	263.04	Amount needed to establish, maintain and govern poorhouses.
Poor relief		
County system .....	262.15	Sufficient for poor relief and deficiency of prior year.
Town system .....	263.10	Amount necessary to cover 75% of cost of poor relief in excess of 1 mill.

## COUNTY TAX LEVIES—Continued

### Applicable Only to Particular Counties

<b>Aitkin</b>		
Advertising .....	L. 1967, C. 611 Sp.	1 mill.
Revenue.....	L. 1971, C. 378 Sp.	35 mills, after public hearing.
Road and bridge.....	L. 1969, C. 612 Sp.	30 mills
Regional Juvenile Detention Center	L. 1971, C. 592 Sp.	1 1/2 mills.
<b>Anoka</b>		
Revenue .....	L. 1955, C. 7	20 mills.
Parks.....	L. 1969, C. 813 Sp.	6 mills.
Extension committee.....	L. 1969, C. 589 Sp.	\$45,000.
Library buildings .....	L. 1965, C. 448 Sp. Sec. 1	1 mill outside any city or village having library.
Refuse disposal facilities operation .....	L. 1967, C. 413 Sp.	Amount necessary within limitation of general revenue levv.
Arena facility operations .....	L. 1967, C. 530 Sp.	Amount necessary.
<b>Becker</b>		
Minnesota Red River Valley Development Association .....	L. 1963, C. 343 Sp.	1/4 mill.
<b>Beltrami</b>		
Revenue.....	L. 1969, C. 611 Sp.	\$235,000.
<b>Benton</b>		
Revenue .....	L. 1971, C. 364 Sp.	\$250,000, after public hearing.
Road and bridge .....	L. 1971, C. 363 Sp.	35 mills, after public hearing.
Building .....	L. 1971, C. 358 Sp.	5 mills, after public hearing.
<b>Big Stone</b>		
Health Nurse.....	L. 1969, C. 652 Sp.	5 mills.
Revenue.....	L. 1971, C. 519 Sp.	\$175,000, after public hearing.
<b>Blue Earth</b>		
Buildings.....	L. 1967, C. 15 Sp.	5 mills
Service area.....	L. 1969, C. 184 Sp.	Amount necessary on property in service area.
<b>Brown</b>		
Buildings.....	L. 1969, C. 133 Sp.	5 mills.
<b>Carlton</b>		
Revenue.....	L. 1969, C. 461 Sp.	5 additional mills. (total 20 mills)
Regional Juvenile Detention Center	L. 1971, C. 592 Sp.	1 1/2 mills.
<b>Carver</b>		
Revenue.....	L. 1967, C. 847 Sp.	Amount necessary.
Road and bridge.....	L. 1969, C. 512 Sp.	35 mills.
Parks.....	L. 1961, C. 424 Sp.	1 mill.
Service area .....	L. 1971, C. 384 Sp.	Amount necessary on property in service area.
<b>Cass</b>		
Health Nurse.....	L. 1957, C. 213	2 mills.
Revenue.....	L. 1965, C. 373 Sp.	Sufficient to defray expenses

# COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Chippewa Building.....	L. 1949, C. 202	2 mills.
Revenue.....	L. 1969, C. 384 Sp.	20 mills.
Chisago Building.....	L. 1969, C. 537 Sp.	5 mills
Nursing home.....	L.1963, C. 376 Sp.	Payment of bonds and interest.
Road and bridge.....	L. 1971, C. 361 Sp.	40 mills, after public hearing.
Revenue .....	L. 1971, C. 361 Sp.	Amount necessary, after public hearing.
Clearwater Agricultural Society .....	Ex.L1959, C.32Sp	2 mills.
Minnesota Red River Valley De- velopment Association .....	L.1963, C. 343 Sp.	¼ mill.
Cook Health department .....	L. 1971, C. 424 Sp.	6 mills.
Regional Juve nile Detention Center..	L. 1971, C. 592 Sp.	1 1/2 mills.
Cottonwood Road and bridge .....	{ L.1961, C. 126 Sp. L. 1967, C. 592 }	30 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.
Emergency road and bridge purposes in unorganized townships.....	L. 1969, C. 408 Sp.	5 mills.
Dakota Library building acquisition main- tenance, operation and services .....	L.1963, C. 287 Sp.	1 mill in area served by county library system.
Building .....	L. 1967, C. 361 Sp.	5 mills.
Dodge Revenue .....	L. 1971, C. 346 Sp.	\$200,000, after public hearing.
Fillmore Road and bridge .....	{ L. 1963, C. 28 Sp. L. 1967, C. 592 }	30 mills.
Revenue.....	L. 1969, C. 389 Sp.	5 additional mills. (total 20 mills)
Agricultural Society .....	L. 1963, C. 4 Sp.	½ mill in addition to levy authorized by Sec. 38.27.
Goodhue Road and bridge.....	L. 1969, C. 355 Sp.	35 mills.
Revenue .....	L. 1967, C. 800 Sp.	Amount necessary.
Fairgrounds buildings .....	L. 1967, C. 785 Sp.	½ mill on assessed value before is- suanace of bonds. (1967 to 1976)
Grant Revenue .....	L. 1971, C. 805 Sp.	Amount necessary.

# **COUNTY TAX LEVIES—Continued**

<b>Applicable Only to Particular Counties—Continued</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
<b>Hennepin</b>		
Building reserve .....	L. 1969, C. 930 Sp.	2.75 mills less amount required for building bonds and interest.
Revenue .....	<b>L. 1879, C. 338 Sp.</b>	Amount necessary.
Court services .....	L. 1963, C. 877	Amount necessary.
Building commission .....	L. 1903, C. 247	Amount necessary.
Library		
Operation and maintenance .....	Ex. L. 1967, C. 24 Sp.	6½ mills on taxable property not taxed for library.
Acquisition, betterment or construction and bonds and interest.....	L. 1969, C. 967	2 mills on taxable property not taxed for library
Extension committee.....	L. 1969, C. 589 Sp.	\$40,000.
Hospital		
Operation and maintenance .....	<b>L. 1963, C. 788 Sp.</b> <b>Sec. 3 Subd. 3</b>	Amount necessary.
Capital Outlay .....	L. 1967, C. 280 Sp.	1 mill.
Court reporters retirement allowance .....	<b>L. 1963, C. 786</b>	Sufficient to defray cost.
<b>Houston</b>		
All purposes with certain exceptions.	L. 1969, C. 426 Sp.	\$300,000.
<b>Hubbard</b>		
Revenue .....	L. 1971, C. 490 Sp.	\$175,000, after public hearing.
Road and bridge .....	L. 1971, C. 351 Sp.	35 mills, after public hearing.
<b>Isanti</b>		
Revenue .....	L. 1971, C. 342 Sp.	Amount necessary, after public hearing.
<b>Itasca</b>		
Schools .....	<b>L. 1919, C. 271</b>	10 mills.
Hospital .....	<b>L. 1947, C. 340</b>	1 mill.
Garbage disposal (in unorganized towns) .....	<b>L. 1963, C. 603 Sp.</b>	2 mills in townships affected.
Revenue .....	<b>L. 1959, C. 421 Sp.</b>	\$285,000.
Nursing home (Deer River) .....	L. 1971, C. 423 Sp.	Amount necessary.
Regional Juvenile Detention Center ..	L. 1971, C. 592 Sp.	1 1/2 mills.
Road and bridge .....	L. 1971, C. 372 Sp.	35 mills, after public hearing.
<b>Kanabec</b>		
Revenue .....	L. 1971, C. 353 Sp.	\$250,000, after public hearing.
Building .....	L. 1971, C. 344 Sp.	5 mills, after public hearing.
<b>Kandiyohi</b>		
Building.....	L. 1947, C. 358	2 mills.
Revenue.....	L. 1969, C. 452 Sp.	5 additional mills. (total 20 mills)
Road and bridge .....	<b>L. 1963, C. 43 Sp.</b> <b>L. 1967, C. 592</b>	35 mills.

## COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Kittson		
Road and bridge .....	{ L. 1957, C. 71 L. 1967, C. 592 }	35 mills.
Revenue.....	L. 1969, C. 394 Sp.	\$150,000.
Koochiching		
Revenue.....	L. 1971, C. 437 Sp.	\$300,000, after public hearing.
Equalize educational opportunities..	L. 1951, C. 659	10 mills.
Library .....	L. 1961, C. 37 Sp.	3 mills.
Dump Ground .....	L. 1967, C. 542 Sp.	1 mill.
Regional Juvenile Detention Center..	L. 1971, C. 592 Sp.	1 1/2 mills.
Unorganized area services .....	L. 1971, C. 394 Sp.	Amount of service.
Lac qui Parle		
Revenue.....	L. 1969, C. 385 Sp.	20 mills.
Lake		
Unorganized territory .....	L. 1937, C. 395	Same taxes as organized towns.
Road and bridge .....	{ L. 1961, C. 78 Sp. L. 1967, C. 592 }	35 mills.
Bonds for garage construction or other road and bridge purposes.....	L. 1963, C. 379 Sp.	Sufficient to pay bonds.
Regional Juvenile Detention Center..	L. 1971, C. 592 Sp.	1 1/2 mills.
Health department .....	L. 1971, C. 424 Sp.	6 mills.
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.	1/4 mill.
Le Sueur		
Revenue .....	(L. 1965, C. 613 Sp.) (L. 1969, C. 521 Sp.)	25 mills.
Road and bridge .....	L. 1967, C. 786 Sp.	38 mills.
Lincoln		
Road and bridge .....	{ L. 1961, C. 99 Sp. L. 1967, C. 592 }	30 mills.
Revenue.....	L. 1969, C. 317 Sp.	\$160,000.
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.
Revenue .....	L. 1971, C. 823 Sp.	\$200,000, after public hearing.

## COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
<b>Meeker</b>		
Building .....	L. 1967, C.350 Sp.	4 mills.
Road and bridge .....	{ L. 1965, C.413 Sp. L. 1967, C. 592 }	30 mills.
Revenue .....	L. 1967, C.838 Sp.	Amount necessary.
<b>Mille Lacs</b>		
Buildings .....	L. 1967, C.773 Sp.	5 mills.
Road and bridge.....	L. 1969, C. 117 Sp.	\$35 mills.
Revenue.....	L. 1971, C. 359 Sp.	\$300,000, after public hearing.
<b>Morrison</b>		
Revenue .....	L. 1965, C. 543 Sp.	Sufficient to defray expenses.
Road and bridge .....	L. 1971, C. 766 Sp.	35 mills, after public hearing.
<b>Nicollet</b>		
Revenue.....	L. 1969, C. 388 Sp.	20 mills.
<b>Nobles</b>		
Revenue.....	L. 1969, C. 401 Sp.	5 additional mills. (total 20 mills)
<b>Norman</b>		
Revenue .....	L. 1971, C. 349 Sp.	20 mills, after public hearing.
Health nurse .....	L. 1971, C. 404 Sp.	2 mills, after public hearing.
Road and bridge .....	L. 1971, C. 350 Sp.	30 mills, after public hearing.
<b>Olmsted</b>		
Health Department .....	L. 1967, C. 591 Sp.	May exceed 2 mills.
Service areas .....	L. 1967, C.206 Sp.	Amount necessary on property in service area.
Revenue .....	L. 1971, C. 348 Sp.	20 mills, after public hearing.
Extension committee .....	L. 1969, C. 589 Sp.	\$45,000.
Building .....	L. 1971, C. 487 Sp.	5 mills, after public hearing.
Merit awards .....	L. 1967, C.526 Sp.	\$2,500.
<b>Otter Tail</b>		
Park land acquisition .....	L.1961, C. 151 Sp.	1 mill.
Extension committee.....	L. 1969, C. 589 Sp.	\$40,000.
<b>Pennington</b>		
Building.....	L. 1947, C. 10	\$10,000
Revenue.....	L. 1969, C. 376 Sp.	\$175,000.
<b>Pine</b>		
Hospital bonds.....	L. 1955, C. 180	Amount necessary.
Revenue.....	L. 1971, C. 365 Sp.	\$275, 000, after public hearing.
Road and bridge.....	{ L. 1963, C. 438 Sp. L. 1967, C. 592 }	35 mills.
Building.....	L. 1969, C. 424 Sp.	5 mills.
<b>Pipestone</b>		
Revenue .....	L. 1971, C. 343 Sp.	5 additional mills, after public hearing.

# COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
<b>Polk</b>		
Minnesota Red River Valley De- velopment Association .....	L.1963, C. 343 Sp.	¼ mill.
Extension work .....	L. 1971, C. 360 Sp.	\$45,000, after public hearing.
<b>Pope</b>		
Advertising and developing agri- cultural resources .....	L. 1943, C. 510	½ mill.
Road and bridge .....	{ L. 1965, C. 73 Sp. L. 1967, C. 592 }	30 mills.
Historical building bonds .....	L. 1965, C. 75 Sp.	Amount necessary.
<b>Ramsey</b>		Sufficient to pay principal and in terest.
Hospital bonds (County-City) .....	L. 1957, C. 938	
Educational, artistic, and scientific purposes .....	L. 1971, C. 701 Sp.	1/4 mill.
Revenue .....	L. 1971, C. 772 Sp.	16 1/2 mills.
Detention facilities.....	L. 1963, C. 556 Sp.	Amount necessary.
Extension committee.....	L. 1969, C. 589 Sp.	\$40,000.
Ice arenas and golf courses Operation.....	L. 1969, C. 1055 Sp.	½ mill.
Bonds.....	L. 1969, C. 1055 Sp.	1 mill for payment of bonds and interes
Recreation building, operation and maintenance .....	L.1959, C. 373 Sp.	Amount necessary.
Library: site, construction and equipment .....	L.1963, C. 724 Sp.	1 mill.
Retired employees insurance benefits	L. 1971, C. 555 Sp.	Amount necessary.
Health department .....	L. 1971, C. 579 Sp.	Amount necessary.
<b>Red Lake</b>		
Bridge construction .....	L. 1949, C. 252	5 mills.
Road and bridge .....	{ L. 1959, C. 478 Sp. L. 1967, C. 592 }	30 mills.
<b>Rice</b>		
Revenue .....	(L. 1969, C. 409 Sp. L. 1971, C. 377 Sp.)	10 additional mills plus 3 additional mills after public hearing. (total 28 mills.)
<b>Roseau</b>		
Agricultural Society.....	L. 1969, C. 36 Sp.	3 mills.
Hospital district: Operation and debt retirement ....	L.1961, C. 115 Sp.	Amount necessary, within district.
Road and bridge .....	{ L. 1959, C. 41 Sp. L. 1967, C. 592 }	35 mills.
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
St. Louis		
Extension committee.....	L. 1971, C. 370 Sp.	\$65,000, after public hearing.
Emergency fund .....	L. 1941, C. 118	Sufficient to restore fund to \$20,000
Contagious disease control .....	L. 1951, C. 430	\$40,000.
Tuberculosis program .....	L. 1971, C. 369	3 mills, plus deficiency.
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.
Building commission .....	394.05	Amount necessary.
Port authority .....	458.14	\$50,000.
Health .....	L. 1967, C. 501 Sp.	2.5 mills.
Welfare and Nursing Home .....	L. 1967, C. 621 Sp.	Sufficient to defray estimated expenditures plus 5 mills if necessary, or an amount necessary to retire deficiency.
Work farm maintenance.....	L. 1969, C. 557	1 mill for maintenance. ¼ mill in 1970 to 1972 for remodeling.
Regional Juvenile Detention Center ..	L. 1971, C. 592 Sp.	1½ mills.
Scott		
General revenue .....	L. 1971, C. 357 Sp.	32 mills, after public hearing.
Road and bridge .....	(L. 1969, C. 518 Sp. L. 1971, C. 739 Sp.)	35 mills. Additional 20 mills until additional levies total \$700,000.
Library building acquisition, maintenance, operation and services .....	L. 1963, C. 287 Sp.	1 mill in area served by county library system.
Service area.....	L. 1969, C. 180 Sp.	Amount necessary on property in service area.
Sherburne		
Revenue.....	L. 1969, C. 318 Sp.	35 mills.
Sibley		
Revenue.....	L. 1969, C. 640 Sp.	20 mills.
Road and bridge .....	{ L. 1959, C. 196 Sp. L. 1967, C. 592 }	30 mills.
Steele		
Fairground improvement warrants.....	L. 1963, C. 572 Sp.	1 mill (1965 through 1974).
Revenue.....	L. 1969, C. 348 Sp.	25 mills.
Extension work .....	L. 1971, C. 375 Sp.	\$45,000, after public hearing.
Stevens		
Road and bridge.....	L. 1969, C. 106 Sp.	35 mills.

## COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
<b>Swift</b>		
Building .....	L. 1949, C. 202	2 mills.
Road and bridge .....	{ L. 1959, C. 141 Sp. L. 1967, C. 592 }	30 mills.
Revenue .....	L. 1971, C. 456 Sp.	Amount necessary, after public hearing.
<b>Todd</b>		
Snow removal from town roads .....	L. 1961, C. 307 Sp.	4 mills.
Road and bridge .....	{ L. 1955, C. 212 L. 1967, C. 592 }	35 mills.
Building bonds .....	L. 1959, C. 306 Sp.	2 mills in addition to levy authorized by 373.25.
Revenue .....	L. 1971, C. 345 Sp.	Amount necessary, after public hearing.
<b>Wabasha</b>		
Revenue .....	L. 1969, C. 447	30 mills.
Road and bridge .....	{ L. 1961, C. 158 Sp. L. 1967, C. 592 }	30 mills.
<b>Wadena</b>		
Courthouse bonds .....	L. 1965 C. 442 Sp.	8 mills.
Revenue .....	L. 1969, C. 862 Sp.	\$200,000.
<b>Waseca</b>		
Revenue .....	L. 1971, C. 777 Sp.	Amount necessary, after public hearing.
Road and bridge .....	{ L. 1965, C. 17 Sp. L. 1967, C. 592 }	30 mills.
Agricultural society .....	L. 1969, C. 35 Sp.	3 mills.
<b>Washington</b>		
Building .....	L. 1949, C. 668	3 mills. (Void on sale of bonds under L. 1971, C. 443 Sp.)
Building and maintenance .....	L. 1971, C. 443 Sp.	3 mills including building bond levy.
Hospital .....	L. 1953, C. 154	1 mill.
Refuse disposal facilities operation	L. 1967, C. 413 Sp.	Amount necessary within limitations of general revenue levy.
Revenue .....	L. 1969, C. 377 Sp.	18 mills.
<b>Watsonwan</b>		
Road and bridge .....	{ L. 1963, C. 212 Sp. L. 1967, C. 592 }	30 mills.
Revenue .....	L. 1969, C. 375 Sp.	30 mills.

# COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties—Continued	Citation	Authorizations and Limitations
Wilkin		
Minnesota Red River Valley De- velopment Association .....	L.1963, C. 343 Sp.	¼ mill.
Revenue.....	L. 1969, C. 321 Sp.	\$200,000.
Road and bridge.....	L. 1971, C. 341 Sp.	30 mills, after public hearing.
Winona		
Revenue .....	L. 1969, C. 402 Sp.	25 mills.
Road and bridge .....	{ L. 1961, C. 727 Sp. L. 1967, C. 592 }	30 mills.
Wright		
Parks .....	L. 1969, C. 813 Sp.	6 mills.
Road and bridge .....	L. 1969, C. 533 Sp.	35 mills.
Revenue.....	L. 1969, C. 457 Sp.	5 additional mills. (total 20 mills)
Service area.....	L. 1969, C. 465 Sp.	Amount necessary on property in service area.
Yellow Medicine		
Revenue.....	L. 1969, C. 386 Sp.	20 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.
Ambulance service.....	471.476	Amount necessary.
<b>Applicable Only to Particular Districts</b>		
<b>Rice County Hospital District</b>		
Current expense and capital outlay (Including nursing home facilities)	L.1963, C. 118 Sp.	5 mills.
Bonds	{ L. 1957, C. 3 L. 1961, C. 372 Sp. }	Amount necessary.
O.A.S.I. contributions and State Agency expenses .....	355.80	Amount necessary.
<b>Yellow Medicine Hospital District #1</b>		
Current expense and capital outlay (Including nursing home facilities)	L.1963, C. 276 Sp.	Amount necessary.
O.A.S.I. contributions and State Agency expenses .....	355.80	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.
Information and relocation service ....	462.545	1/10 mill.
<b>Applicable Only to Particular Authorities</b>		
<b>Duluth</b>		
Redevelopment purposes .....	462.545	½ mill.
Gateway renewal .....	L. 1961, C. 200	½ mill (10 years).

## 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.

## Metropolitan Council Tax Levies

General Application	Citation	Authorizations and Limitations
General purposes .....	473B.08	.7 mill.
Tax anticipation certificates deficiency .....	473.11	Amount required.
Metropolitan sewer service Operations.....	473 C.09	Levy on property in municipality failing to pay service charges.
Debt service.....	473 C.11	Amount necessary.

## Metropolitan Transit Commission Tax Levies

General Application	Citation	Authorizations and Limitations
General purpose .....	473A .14	\$850,000, if L .1971, C .830, Section 6 is held invalid.
	L .1971 C .830 Sec .6	Estimated amount of proceeds from wheelage tax.
Transit taxing district .....	L 1971, C.830 Sec .12	2.9 mills plus amount needed for certain obligations.

## Park District Tax Levies

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 government sub-division fails to levy, Board shall levy amount necessary.
Acquisition, betterment, and refunding bonds .....	398.17	Amount necessary.

### Applicable Only to Particular Districts

Hennepin County Park Reserve District operation .....	398.16 or C .1971, C .954 Sp .	Not to exceed \$.18 per capita or 1 mill.
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## 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.

## Regional Development Commissions Tax Levies

General Application	Citation	Authorizations and Limitations
General purpose.....	( 462.396 ) (L.1971, C .153)	½ mill.

## Regional Sanitary Sewer Districts Tax Levies

General Application	Citation	Authorizations and Limitations
All purposes .....	115.61	Amount necessary.
Water pollution control (sewage disposal systems) .....	115.46	Amount necessary.

## St. Cloud Metropolitan Transit Commission Tax Levies

General Application	Citation	Authorizations and Limitations
General purposes.....	L. 1969, C. 1134	Amount necessary.

## Sanitary District Tax Levies

General Application	Citation	Authorizations and Limitations
General purposes .....	(115.33 Subd .1) (L .1971, C .824)	Amount necessary; without limitation until 1976 .
Construction and operation or bonds for construction and operation .....	115.33 Subd. 2	Amount necessary on property within particular area established.
Water pollution control (sewage disposal systems) .....	115.46	Amount necessary.

## Alexandria Lake Area Sanitary District

General Application	Citation	Authorizations and Limitations
Organizational purposes.....	L.1971, C. 869	15 mills until 1978.
Debt service.....	L.1971, C. 869	Amount necessary.

## Western Lake Superior Sanitary District

General Application	Citation	Authorizations and Limitations
Organizational purposes.....	L. 1971, C. 478 Sp.	\$1.50 per capita in Duluth and Cloquet until 1978.
Debt service.....	L. 1971, C. 478 Sp.	Amount necessary.

## Watershed District Tax Levies

General Application	Citation	Authorizations and Limitations
Organizational expenses .....	112.61 Subd. 2	2 mills not to exceed \$60,000.
Administrative expenses and construction and maintenance of projects of common benefit.....	112.61 Subd. 3	3 mills not to exceed \$75,000.
Certain improvement projects.....	L. 1971, C. 662	1 mill for 15 years.

# School District Tax Levies

General Purposes	Citation	Authorizations and Limitations
School Districts—Generally All levies for general and special purposes except certain levies which are authorized to be made in excess of statutory limitations .....	( 275.12 ) ( Subd. 1 )	Taxes levied shall not exceed the greater of: \$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. To be reduced by County Auditor for tax to be received pursuant to Ex. L. 1967, C. 32, Art. V. Sec. 7.
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.
Deficiency levy (in districts receiving taconite and taconite railroad tax)..	{ 294.28 298.28 }	{ Taconite tax and taconite railroad tax distribution to be included in determining maximum levy. 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.
Reduction in foundation aid.....	124.211	Amount of reduction in foundation aid due to taconite tax distribution.
<b>Special Purposes</b>		
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) .....	129.08	\$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.**

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

## SCHOOL DISTRICT TAX LEVIES—Continued

General Purposes—Continued	Citation	Authorizations and Limitations
Bonds and interest continued		
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 .....	129.11	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	Sufficient to pay principal and interest.
State capital loans .....	124.43	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.**
Capital expenditures— 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.**
Debt, unfunded (Dissolved districts)	122.45	Amount necessary by County Auditor.**
Error by auditor in previous levy, to correct .....	275.075	All or any part of amount omitted.**
Judgments .....	127.05	Sufficient to pay judgment.
Library (certain districts) .....	134.03	3 mills.
Maintenance .....	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

## SCHOOL DISTRICT TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Maintenance-continued		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.
Parks, County Contributions to .....	398.33	Within limitations for park purposes.
Public Examiner's post-audit expense..	215.26	Amount of claim or estimated cost.**
Retirement, Employees		
P.E.R.A.....	353.28	Amount necessary.**
O.A.S.I.....	355.299	Amount necessary.**
Employees on leave from State.....	352.041	Amount necessary.**
Teachers in first class cities.....	354.20	Amount necessary.
Voting machines .....	206.12	Amount necessary.
Applicable Only to Particular Districts	Citation	Authorizations and Limitations
Independent School District No. 691 (Aurora-Hoyt Lakes)		
Building bonds .....	L. 1957, C. 628	Levy against taconite property 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 .....	$\left\{ \begin{array}{l} \text{L. 1957, C. 567} \\ \text{L. 1957, C. 910} \\ \text{ExL1959. C.20Sp.} \\ \text{L.1961, C. 324 Sp.} \end{array} \right\}$	Levy against taconite property for payment of bonds and interest.**
Bonds .....	L. 1967, C. 356 Sp.	93% of principal and interest against taconite property. 7% levied against other property.**
Independent School District No. 181 (Brainerd)		
Bonds.....	L. 1969, C. 563 Sp.	Payment of bonds and interest.**
Independent School District No. 694 (Buhl)		
School building betterment bonds	L. 1967, C. 662 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.**

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

## SCHOOL DISTRICT TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Independent School District No. 12 (Circle Pines) Building bonds .....	$\left\{ \begin{array}{l} \text{L.1961, C. 730 Sp.} \\ \text{L.1965, C. 28 Sp.} \\ \text{L. 1967, C. 151 Sp.} \end{array} \right\}$	Payment of bonds and interest.**
Independent School District No. 95 (Cromwell) Building bonds .....	L.1963, C. 256 Sp.	Payment of bonds and interest.**
Dakota County Joint Area Vocational School.....	L. 1969, C. 1060	4 mills to be levied by participating School Districts.
Special School District No. 3 (Duluth) School purposes .....	(L. 1969, C. 699 Sp.) (L. 1971, C. 767 Sp.)	(See Law)
Teachers pensions .....	L. 1967, C. 642 Sp.	Sufficient to pay retired teachers difference between amount of pension benefit and \$1,200.**
O.A.S.I. contributions and State agency expense.....	355.27	Sufficient to meet employers share of social security tax.**
Teachers retirement.....	L. 1969, C.1106 Sp.	5% of payroll.
Independent School District No. 14 (Fridley) Building bonds .....	$\left\{ \begin{array}{l} \text{L. 1957, C. 73?} \\ \text{L.1965, C. 615 Sp.} \end{array} \right\}$	Sufficient to pay bonds and interest.**
Building bonds .....	L.1963, C. 251 Sp.	Payment of bonds or loans and interest.**
Independent School District No 318 (Grand Rapids) Library (joint with Grand Rapids).	L. 1967, C. 179 Sp.	Within limits of Sec. 134.07
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. 1967, C. 658 Sp.)	(See Law)
Bonds .....	L. 1967, C. 822 Sp.	Payment of bonds and interest.**
Suburban Hennepin County..... Area vocational-technical schools.	(L. 1967, C. 822 Sp.) (L. 1969, C. 945 Sp.)	4 mills for general; 2 mills for special education by participating districts.
Independent School District No. 300 (La Crescent) Building bonds .....	$\left\{ \begin{array}{l} \text{L.1963, C. 278 Sp.} \\ \text{L. 1967, C. 192 Sp.} \end{array} \right\}$	Payment of bonds and interest.**
Independent School District No. 381 (Lake County) Building bonds .....	L. 1955, C. 514	Levy against taconite property for 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.**

\*\* 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. 482 (Little Falls) Bonds.....	L. 1969, C. 559 Sp.	Payment of bonds and interest.**
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 .....	L. 1967, C. 661 Sp.	67.5 mills. May be increased by Board as prescribed by law.
Certificates of Indebtedness. ....	L. 1967, C. 181 Sp.	Payment of bonds and interest.**
Area vocational-technical school...	L. 1971, C. 722	Amount necessary**
Independent School District No. 97 (Moose Lake) Bonds.....	L. 1967, C. 114 Sp.	Payment of bonds and interest**.
Independent School District No. 319 (Nashwauc-Keewatin) Bonds.....	Ex. 1971, C. 23 Sp.	Amount necessary, 50% on taconite property.**
Independent School District No. 279 (Osseo) Acquisition and betterment bonds	<div> <div> ExL1961, C.36Sp. L.1963, C.273 Sp. L. 1965, C. 85 Sp. L. 1967, C. 351 Sp. </div> </div>	Amount required for principal and interest.**
Independent School District No. 719 (Prior Lake) Building bonds.....	L. 1971, C. 476 Sp.	Payment of bonds and interest.**
Ramsey-Washington County Intermediate school district.....	(L. 1969, C. 775) (L. 1971, C. 267)	5 mills to be levied by participating School Districts**
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. 883 (Rockford) General bonds.....	L. 1969, C. 517 Sp.	Payment of bonds and interest.**
Independent School District No. 196 (Rosemount) Building bonds .....	L. 1965, C. 61 Sp.	Payment of bonds and interest.**
Independent School District No. 485 (Royalton) Bonds.....	L. 1969, C. 566 Sp.	Payment of bonds and interest.**
Independent School District No. 15 (St. Francis) Acquisition and betterment bonds	<div> <div> L.1963, C. 270 Sp. L.1965, C. 164 Sp. </div> </div>	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. 1969, C. 1110	(See Law)
Certificates of Indebtedness. ....	L. 1967, C. 628 Sp.	Payment of certificates and interest.**
Independent School District No. 833 (St. Paul Park)		
Building bonds .....	{ L.1963, C. 220 Sp. L. 1967, C. 420 Sp }	Amount necessary.**
Independent School District No. 748 (Sartell)		
Bonds.....	L. 1969, C. 361 Sp.	Payment of bonds and interest.**
Refunding bonds.....	L. 1971, C. 272 Sp.	Payment of bonds and interest.**
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. L. 1967, C. 438 Sp. }	Payment of bonds and interest.**
Independent School District No. 706 (Virginia)		
Building bonds .....	L. 1969, C. 378 Sp.	Payment of bonds and interest.**

\*\* 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 .....	275.10 275.32	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.**
Money and credits tax, to replace .....	285.143	Amount received in 1943 from money and credits tax levied in 1942.**
<b>General Purposes</b>		
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.
<b>Special Purposes</b>		
Airports .....	360.037	Amount approved by voters.
Ambulance service.....	471.476-Subd. 2	Amount necessary.**
Ambulance service (service area).....	L. 1971, C. 20	Amount necessary in area served.**
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.
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.
Water and sewer bonds .....	368.52	Sufficient for interest and sinking fund.

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

## TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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) .....	471.24	\$2,000 where town and contiguous village each have valuation in excess of \$500,000; \$3,000 where town has valuation in excess of \$2,000,000.
Cemetery .....	365.10	Amount authorized by voters to purchase grounds for cemetery.
Civil defense .....	12.26	(1) 40¢ 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.
Community correction centers.....	241.31	Amount necessary.
County planning commission (certain counties) .....	394.14	\$1,000.
Dump grounds (certain towns) .....	368.64	\$500.
Dump Grounds Purchase and maintenance .....	365.10	Amount authorized at annual meeting.
Fire or police apparatus .....	(365.15 to 365.19) (L. 1971, C. 271)	Not to exceed \$6,000. (Limitation not applicable in Hennepin and Ramsey Counties and certain other towns.)**
Fire or police protection .....	365.23	Amount authorized by voters.
Fire protection district .....	( 368.85 ) ( L. 1971, C. 271 )	5 mills. (Limitation not applicable in certain towns.)**
Fire relief association (certain towns)	L. 1971, C. 261	Financial requirements as defined in law.**
Forest fire prevention .....	88.04	10 mills but not over \$3,000.
Insect pests, control of .....	18.022	2 mills but no more than 50 cents per capita. May be increased to 4 mills but not more than \$1 per capita for Dutch Elm disease control.
Judgments		
General .....	365.42	Amount of judgment.
Firemen .....	471.86	Sufficient to pay judgment.
Library (in neighboring municipality)	134.12	5 mills.
Lighting streets and parks (certain towns) .....	368.64	1 mill.

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

## TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Mental health service .....	245.62	2 mills.**
Mentally retarded activity centers.....	252.22	$\frac{1}{2}$ mill.** Additional limitations apply in Hennepin and Ramsey counties.
Mosquito abatement .....	18.111	1 mill.
Municipal forests .....	459.06	5 mills.
Park .....	365.10	Amount authorized by voters.
Park (certain towns) .....	368.64	\$500.
Parks, County Contributions to .....	398.33	Within limitations for park purposes.
Operation and maintenance .....	398.16	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	\$1,000; \$2,000 in St. Louis County. Does not apply in Hennepin and Ramsey counties.
Public Examiner post audit expense....	215.26	Amount of claim or estimated cost.**
Retirement, Employees P.E.R.A.....	353.28	Amount necessary.**
O.A.S.I.....	(355.35 ) (355.80 ) (355.299)	Amount necessary.**
Employees on leave from State.....	352.041	Amount necessary.**
Recreation .....	471.192	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 .....	121.712	30 cents per capita.**
Special assessment improvements (certain urban towns only) .....	429.051	Towns' share of cost of improvements.
Telephone .....	237.35	10 mills.
Voting machines.....	206.12	Amount necessary.
Water pollution control (sewage disposal systems) .....	115.46	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.**
Fire protection services.....	L. 1971, C. 168 Sp.	\$2,500 plus consumers price index adjustment.
Beatty, Owens, Field Cemetery .....	L.1965, C. 451 Sp.	\$500.
Crow Wing County, Towns in General purposes .....	L. 1941, C. 451	Valuation over \$300,000 2 mills. \$250,000 to \$300,000 2.5 mills. \$100,000 to \$250,000 3 mills. less than \$100,000 \$250.
Eagle Valley Road and bridge.....	L. 1971, C. 459 Sp.	40 mills.
Fairmount Sewer system.....	L. 1971, C. 356 Sp.	Cost of system.
Goodhue County, Towns in Road and bridge.....	L. 1971, C. 356 Sp.	40 mills.
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.
Irondale General purposes.....	L. 1971, C. 336 Sp.	5 mills.
Laketown Lake Minnetonka Conservation Dis- trict .....	L. 1969, C. 272	1 mill.
Lawrence Cemetery .....	L.1965, C. 617 Sp.	\$1,000.
Morrison County, Towns in General purposes .....	L. 1941, C. 451	Valuation over \$300,000 2 mills. \$250,000 to \$300,000 2.5 mills. \$100,000 to \$250,000 3 mills. less than \$100,000 \$250.
North, Rocksbury, and Smiley Water control and sanitary district...	L. 1961, C. 672 Sp.	Amount requested.
Olmsted County, Towns in Bridges.....	L. 1969, C. 534 Sp.	10 mills.
Stuntz Recreation and playground.....	L. 1969, C. 727 sp.	\$12,000.
Joint recreation and park board.....	L. 1971, C. 573 Sp.	\$6. per capita in lieu of other park and recreation levies.**
White Bear Lake conservation district.....	L. 1971, C. 355 Sp.	1 mill.

\*\* 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.**
Money and credits tax, to replace .....	258.148	Amount received in 1943 from money and credits tax levied in 1942.**
<b>General Purposes</b>		
General village purposes .....	412.251	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.
<b>Special Purposes</b>		
Advertising .....	465.56	1 mill but not over \$2,000, after favorable referendum.
Airports .....	360.037	Amount approved by voters.
Ambulance service.....	471.476	Amount necessary.**
Aquatic vegetation control .....	111.81	2 mills or 50 cents per capita.
Armory building commission (State)..	193.145	1 mill.**
Armory commission (Village) .....	193.20	Amount necessary.
Band, orchestra, or chorus .....	449.09	3 mills but not over \$10,000 upon approval of voters.

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

## VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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.
Emergency debt certificates (plan B villages) .....	412.751	Sufficient to redeem certificates.
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	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) 40¢ 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.**
Community correction centers.....	241.31	Amount necessary.
County planning commission (in certain counties) .....	394.14	\$1,000.
Equipment certificates .....	412.301	To retire principal and interest.
Firemen's relief No incorporated association.....	424.30	1/10 mill to 2 mills.
Volunteer firemen.....	L. 1971, C. 261	Financial requirements as defined in law.**
Paid firemen.....	69.77	Amount of minimum liability.**

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

## VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
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. May be increased to 4 mills but not more than \$1 per capita for Dutch Elm disease control.
Judgment—		
General .....	465.14	Sufficient to pay judgments.
Firemen .....	471.86	Sufficient to pay judgments.
Library .....	134.07	8 mills.
Library (in neighboring municipality)	134.12	5 mills.
Memorial building .....	416.02	"Within the limit permitted by law."
Mental health service .....	245.62	2 mills.**
Mentally retarded activity centers ....	252.22	$\frac{1}{2}$ mill.** Additional limitations apply in Hennepin and Ramsey counties.
Mosquito abatement .....	18.111	1 mill.
Municipal forests .....	459.06	5 mills.
Musical entertainment .....	412.251	1 mill, but not over \$500.
Parks, County Contributions to .....	308.33	Within limitations for park purposes.
Park Districts, Operation and maintenance .....	398.16	Amount certified by district not to exceed \$.18 per capita.**
Park (in Hennepin, Ramsey, and St. Louis Counties only).....	( 412.531 ) (L. 1971, C. 462)	2 mills.
Parking facilities .....	459.14	$\frac{1}{2}$ mill.
Permanent improvement and replacement fund .....	{ L. 1957, C. 614 L. 1965, C. 145 }	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.**
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	\$1,000; \$2,000 in St. Louis County. Does not apply in Hennepin and Ramsey counties.

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

## VILLAGE TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Public Examiner post-audit expense	215.26	Amount of claim or estimated cost.**
Public works reserve .....	471.57	"Within existing limits."
Recreation .....	471.192	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.
Recreation facilities Operation .....	471.191	2 mills, in excess of limitations after referendum; within limitations in villages on iron range.
Retirement, Employees P.E.R.A.....	353.28	Amount necessary.**
O.A.S.I.....	(355.35 ) (355.80 ) (355.299)	Amount necessary.**
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 .....	121.712	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) .....	115.46	Amount necessary.**
<b>Applicable Only to Particular Villages</b>		
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.
Birchwood Lake conservation district.....	L. 1971, C. 355 Sp.	1 mill.
Breezy Point General purposes.....	L. 1971, C.110 Sp.	\$54,000.
Buhl 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.**

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

## VILLAGE TAX LEVIES—Continued

<b>Applicable Only to Particular Villages — Continued</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
<b>Cook</b> Cemetery .....	L.1965, C. 451 Sp.	\$500.
<b>Dellwood</b> Lake conversation district.....	L. 1971, C. 355 Sp.	1 mill.
<b>Falcon Heights</b> Firemen's relief .....	L. 1969, C. 526 Sp.	Amount necessary to meet current accruing liability and amortize deficit.**
<b>Grand Rapids</b> Recreational program .....	L.1965, C. 251 Sp.	2 mills not to exceed \$3. per capita or \$15,000.**
Library (joint with School District No. 318) .....	L. 1967, C. 176 Sp.	Within limits of Sec. 134.07.
<b>Hamburg</b> Bonds.....	L. 1969, C. 551 Sp.	Payment of bonds and interest.**
<b>Hennepin County, Villages in Lake Minnetonka Conservation District</b> .....	L. 1969, C. 272 Sp.	1 mill.
<b>Hibbing</b> Airports (joint with city of Chisholm) .....	L. 1957, C. 629	\$8,000.
Joint recreation and park board.....	L. 1971, C. 573 Sp.	\$6. per capita, in lieu of other park and recreation levies.**
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. 1971, C. 614 Sp.	Current obligation and retire deficit.**
Pensions .....	ExL1961, C. 33Sp	Amount equal to payments in previous year, ½ of levy to be in excess of limitations.
Police pension .....	L. 1971, C. 807 Sp.	Current obligation and retire deficit.**
Utility service .....	L.1961, C. 616 Sp.	Amount equal to utility charges for preceding year. In lieu of 5 mill water and light levy.
<b>Holland</b> General purposes .....	L.1963, C. 228 Sp.	10 mills in addition to levies now authorized for general purposes.
<b>Long Prairie</b> General purposes .....	L.1961, C. 276 Sp.	58 mills.
<b>Mahtomedi</b> Lake conservation district .....	L. 1971, C. 355 Sp.	1 mill.
<b>Marble</b> Waterworks bonds .....	L. 1955, C. 334	Payment of bonds and interest.**
<b>Milaca</b> Storm sewer bonds .....	L.1959, C. 522 Sp.	Amount necessary.

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

# **VILLAGE TAX LEVIES—Continued**

<b>Applicable Only to Particular Villages — Continued</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
Nashwauk Police pension .....	L. 1969, C. 569	Not less than \$2,500. nor more than than \$5,000.
New Brighton Firemen's relief .....	L. 1967, C. 742 Sp.	Amount necessary to meet current accruing liability and amortize deficit.**
Osakis Bonds.....	L. 1969, C. 43 Sp.	Payment of bonds and interest.**
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.