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TAX LEVY

AUTHORIZATIONS AND LIMITATIONS

for

Cities, Counties, Towns, School Districts, and
Special Taxing Districts in Minnesota

1976

REVISED AFTER

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Foreword

This booklet is an index of the general and special state laws which authorize and place limitations on property tax levies by local units of government. It is intended to serve as a reference guide for local government officials involved in setting the tax levies for governmental subdivisions. Tax levies for the state government and cities of the first class are not included in this index, nor are levies authorized by charter provisions. Citations in this booklet refer to Minnesota Statutes 1974, Minnesota Statutes, 1975 Supplement or to chapters in the various session laws.

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GENERAL PROVISIONS MODIFYING MILL RATE LIMITATIONS

The maximum amount which a taxing district may levy under a mill rate limitation is modified as follows:

- 1) The maximum mill rate permitted by law for any purpose may be increased pursuant to Minnesota Statutes, Section 272.64 by the ratio of the taxable value of exempt class 2 (household goods) personal property to the taxable value of all property within the taxing district as of the last assessment of class 2 property. However, this mill rate limitation adjustment is not applicable to school district levies for capital expenditures.
- 2) The taxable value used in determining the dollar amount of levy permitted under a mill rate limitation shall include, in addition to the currently taxable value, the following amounts:
 - (a) Pursuant to Minnesota Statutes, Section 273.13, Subdivision 7a, the additional amount obtained by figuring agricultural homesteads within the taxing district at 33⅓% of market value and non-agricultural homesteads at 40% of market value.
 - (b) Pursuant to Minnesota Statutes, Section 275.49, the 1966 taxable value of property exempted from taxation by Extra Session Laws 1967, Chapter 32. This addition does not apply, however, for the purpose of determining the permissible levy under a mill rate limitation of school district levies for capital expenditures.
- 3) Pursuant to Minnesota Statutes, Section 273.1102, any mill rate limitation established by law or charter provision prior to 1973 shall not exceed 33⅓% of such maximum tax rate until and unless such law or charter is amended to provide a different limit.

THE OVERALL LEVY LIMITATION

The overall levy limitation (sometimes referred to as the 6% limitation) is applicable to counties, cities with 2,500 population or more and townships with statutory city powers of 2,500 population or more. The overall levy limitations law (Minnesota Statutes 1974, Sections 275.50 to 275.56, as amended by Laws 1975, Chapter 437, Article IV), imposes a dollar limitation, calculated by the Department of Revenue, on the amount of a governmental subdivision's (county government, city or town's) total levy with exception of special assessments and certain special levies authorized outside of the overall levy limitation.

The overall levy limitation was originally established on a base composed of a governmental subdivision's ad valorem property tax levy in 1970 payable 1971, less the amounts levied for bonded indebtedness and welfare purposes, plus the amount of Exempt Property Reimbursement and Sales Tax Per Capita Aid that the governmental subdivision was entitled to receive in 1971, excluding the amount of those aids apportioned to its bonded indebtedness and welfare levies by a percentage distribution by fund method. This base has since been expanded to include the 1973 amounts of state aids abolished or reduced by the 1973 legislature (Cigarette and Liquor Per Capita Aids, Bank Excise Tax Aid, Mortgage Registry Tax Aid, Inheritance Tax Aid and Railroad Gross Earnings Tax Aid), the 1975 amounts of a governmental subdivision's Local Government Aid, Attached Machinery Aid and Taconite Aids, the amount levied in 1974 payable 1975 by the governmental subdivision as a special levy for the cost of complying with state laws enacted prior to 1975, the amount levied in 1974 payable 1975 by a county as a special levy for the increased cost of its county court system, and, for a city, 17.5% of its 1976 Local Government Aid.

For levy year 1976, taxes payable in 1977, the overall levy limitation of a governmental subdivision is established as follows:

- 1) For a city or town, the sum of its 1975 payable 1976 levy limit base and 17.5% of its 1976 Local Government Aid is divided by its 1975 levy limit population (M.S. 275.53). The result of this calculation is the city or town's 1975 payable 1976 levy limit base per capita.
- 2) For a county government, the 1975 payable 1976 levy limit base of the county is divided by its 1975 levy limit population (M.S. 275.53). The result of this calculation is the county government's 1975 payable 1976 levy limit base per capita.
- 3) For a county government, city or town, the 1975 payable 1976 levy limit base per capita determined above is increased by 6%, resulting in its levy year 1976 payable 1977 levy limit base per capita. The 1976 payable 1977 levy limit base per capita is then multiplied times the governmental subdivision's 1976 population (M.S. 275.53) to determine its 1976 payable 1977 levy limit base. A governmental subdivision's 1976 payable 1977 levy limit base, minus its 1977 Local Government Aid, Attached Machinery Aid and Taconite Aids, equals its 1976 payable 1977 overall levy limitation.

The only levies authorized outside of a governmental subdivision's overall levy limitation, with a few exceptions, are the special levies enumerated by Minnesota Statutes, 1975 Supplement, Section 275.50, Subdivision 5. All levy authorizations or limitations enacted prior to Laws 1975, Chapter 437, Article IV (the reenactment and amendment of the overall levy limitations law) are superseded to the extent that they authorize special levies or property taxation in excess of the limitations established by Minnesota Statutes, 1975 Supplement, Section 275.51, Subdivision 3b (for levy year 1976) or 3c (for levy year 1977).

The special levies authorized by Minnesota Statutes, 1975 Supplement, Section 275.50, Subdivision 5, as further ex-

plained by the Rules and Regulations of the Department of Revenue (Minn. Reg. Rev LL 1) are those portions of ad valorem taxes levied by governmental subdivisions to:

- a) satisfy judgments rendered against the governmental subdivision by a court of competent jurisdiction in any action other than an action on an express contract or default on an express contract, or to pay the costs of an out of court settlement against the governmental subdivision, in lieu of such judgment, to the extent of the increase in levy for such judgments and out of court settlements over levy year 1970, taxes payable in 1971. Includes the increased cost of liability insurance procured pursuant to Minnesota Statutes, Section 466.06. Does not include workmen's compensation insurance, dram shop liability insurance paid by liquor store revenues or other non-tax revenues or insurance in excess of the statutory limit of liability under Minnesota Statutes, Section 466.04.
- b) pay the costs of complying with any written lawful order issued by the State of Minnesota, or the United States, or any agency or subdivision thereof which is authorized by law, statute, special act or ordinance, and which is enforceable in a court of competent jurisdiction. Includes stipulation agreements and permits for treatment works or disposal systems for pollution abatement in lieu of lawful orders, provided they are signed by the governmental subdivision and the state or federal agency and are enforceable in a court of competent jurisdiction.
- c) pay the costs of complying with any law enacted by the 1975 legislature or a subsequent year's legislature which specifically and directly requires a new or altered activity after levy year 1974, taxes payable in 1975, but only to the extent of the increased cost for such activity after levy year 1974, taxes payable in 1975.
- d) pay the net costs of operating the county court system reduced by the levy for the county court in 1974 payable 1975. Net costs are the total expenses of the county court reduced by the anticipated county share of fines, fees, and forfeits.
- e) pay amounts required by public pension plans to the extent that the level of governmental support exceeds the level of such support prior to July 1, 1971. Public pension plans include O.A.S.I., P.E.R.A., the Police and Firemen's Relief Association Guidelines Act of 1969 and local pension plans established by statute or special laws. The special levy for local retirement plans does not include increased costs due to benefit increases required to be approved by the governmental subdivision. Pension plan costs financed by non-tax revenues are not included in this special levy.
- f) pay amounts required to be levied in support of a volunteer firemen's relief association operated in accordance with the Volunteer Firemen's Relief Association Guidelines Act of 1971, to the extent of the increase in levy over the amount levied for the association in levy year 1970, taxes payable in 1971.
- g) pay the cost of the minimum required local share of a matching fund program with the State of Minnesota or the United States or an agency thereof to the extent of the increase over the amount levied for such program in 1970, taxes payable in 1971. If there was no levy for the matching fund program in 1970 payable 1971, the entire levy for the minimum required local share for such program qualifies as a matching fund special levy. Levies in anticipation of approval of grant applications also qualify as special levies, provided that, if the grant application is denied or if the minimum required local share approved is less than the amount levied, the levy for the denied matching fund program or for the amount exceeding the minimum required local share will be considered as a special levy only if it is used to pay the minimum required local share of another matching fund program or to finance any other special levy purposes authorized in Minnesota Statutes, 1975 Supplement, Section 275.50, Subdivision 5.
- h) pay expenses reasonably and necessarily incurred in preventing, preparing for, or repairing the effects of natural disaster including the occurrence or threat of widespread or severe damage, injury, or loss of life or property resulting from natural causes such as earthquake, fire, flood, wind storm, wave action, oil spill, water contamination, air contamination, or drought in accordance with standards formulated by the Emergency Services Division of the State Department of Public Safety. Does not include civil defense operating expenses or the cost of implementing shade tree disease control and tree removal programs under Minnesota Statutes, Section 18.023.
- i) pay the costs, including administrative costs, not reimbursed by the state or federal government of public assistance programs and social services programs.
- j) pay the costs of principal and interest on bonded indebtedness. Does not include levies to reimburse special assessments or non-tax revenues used to make bond principal and interest payments, with the exception of levies to reimburse for the amount of liquor store revenues used to pay the principal and interest due on municipal liquor store bonds in the year preceding the year for which the levy limit is calculated.
- k) pay the costs of principal and interest on certificates of indebtedness, not including tax or aid anticipation certificates of indebtedness or certificates of indebtedness issued to fund current expenses, revenue deficiencies, or emergency expenditures.
- l) fund payments made to the State Armory Building Commission pursuant to Minnesota Statutes, Section 193.145, Subdivision 2, to retire the principal and interest on armory construction bonds.

- m) provide for the bonded indebtedness portion of payments made to another political subdivision of the State of Minnesota, including payments used to pay the principal and interest on certificates of indebtedness allowable under clause k.
- n) pay the amounts required to compensate for a decrease in aggregate revenues from all public service enterprises, municipal liquor stores, fines, fees and forfeits of a municipal court, licenses and permits and no other, to the extent that the aggregate of revenues from these sources in the calendar year preceding the year of levy are less than the aggregate of revenues from these sources in calendar year 1971. To qualify, the decrease in revenues must be equal to or greater than two percent of the governmental subdivision's levy limit base per capita for the preceding levy year.
- o) pay the amounts required to compensate for a decrease in mobile home property tax receipts to the extent that the governmental subdivision's portion of the mobile homes property tax in the current levy year is less than the distribution of the mobile homes tax to the governmental subdivision in calendar year 1971.
- q) pay the amount required to compensate for a county auditor's error of omission in levy year 1971 or a subsequent levy year, but only to the extent that when the omitted amount is added to the governmental subdivision's levy for the levy year in which the error was made, the amount of the governmental subdivision's levy including the omitted amount is not in excess of an applicable statutory, special law, or charter limitation, or the limitation imposed on the governmental subdivision by Minnesota Statutes, Sections 275.50 to 275.56 for the year in which the error was made.
- r) pay the amounts required to compensate for a city or town clerk's error of omission in the levy certified to the county auditor in 1971 or a subsequent levy year, but only to the extent that when the omitted amount is added to the governmental subdivision's levy for the levy year in which the error was made, the amount of the governmental subdivision's levy including the omitted amount is not in excess of an applicable statutory, special law, or charter limitation, or the limitation imposed on the governmental subdivision by Minnesota Statutes, Sections 275.50 to 275.56 for the year in which the error was made.
- s) pay the increased cost of municipal services resulting from an annexation or consolidation ordered by the Minnesota Municipal Board in levy year 1971 or a subsequent levy year, but only to the extent and for the levy years as provided by the board in its special levy order. Yearly special levies authorized by the board shall not exceed fifty percent of the levy limit base of the governmental subdivision as last determined prior to the Municipal Board's special levy order and may not be in effect for more than three levy years after the board's order.
- t) pay the costs of municipal services provided to new private industrial and nonresidential commercial development, to the extent that the extension of such services is not paid through bonded indebtedness, special assessments or service fees, but not to exceed the aggregate of:
 - 1) Costs of site preparation required for the delivery of municipal services, limited to one year's expenditures for each development.
 - 2) A formula amount for the purpose of financing the increased operating expenses of municipal services, determined by dividing the governmental subdivision's current levy year overall levy limitation established pursuant to Minnesota Statutes, Sections 275.50 to 275.56 by the current levy year total taxable value of the governmental subdivision, and then multiplying this quotient by the total increase in assessed value of private industrial and nonresidential commercial development within the governmental subdivision. Increased assessed values of private industrial and nonresidential commercial developments for which building permits were issued four years or more prior to the current levy year are not to be included in this calculation.

The aggregate of the foregoing amounts, less any costs of extending municipal services to new private industrial and nonresidential commercial development which are paid by bonded indebtedness, special assessments or service fees, equals the maximum amount that may be levied as a special levy for the increased costs of municipal services provided to new private industrial and nonresidential commercial development.
- u) recover, pursuant to Minnesota Statutes, Section 275.48, a loss or refunds in tax receipts incurred in non-special levy funds resulting from abatements or court action in the year preceding the year of levy. Does not apply to a county government since Minnesota Statutes, Section 275.48 does not authorize county governments to levy a tax. Also does not apply to delinquent property taxes.

\$54 PER CAPITA LEVY LIMITATION

All charter and statutory cities are subject to the \$54 per capita levy limitation established by Minnesota Statutes, Section 275.11. This law provides that the most a city can levy for general and special purposes is \$54 per capita. (For a city of 2,500 population or more, the \$54 per capita limitation is superceded to the extent that it authorizes a levy in excess of the limitation established by Minnesota Statutes, Sections 275.50 to 275.56.) In addition to the \$54 per capita limitation, all cities may levy an additional amount for general fund purposes, which is determined as follows:

The \$54 per capita limitation shall be increased by three and one-third percent for each of the first six points that the Revised Consumer Price Index published by the United States Department of Labor for the city of Minneapolis as of December 15 of any year (or for the date nearest to December 15 if no index is published as of December 15) shall be above 102 (using the average for the years 1947-1949 as a base). The maximum levy limit shall be increased by one percent for each additional point that the index is above 108. In any city where more than twenty-five percent of the assessed valuation consists of iron ore and in any statutory city, this additional levy authorization for general fund purposes shall be in addition to any statutory or charter limitations, except the limitation imposed on cities of 2,500 population or more by Minnesota Statutes, Sections 275.50 to 275.56. In any other city, this additional levy authorization for general fund purposes shall be within charter limitations as well as the limitation imposed by Minnesota Statutes, Sections 275.50 to 275.56.

The most that a city can levy for special purposes (those levies authorized in addition to general fund levies) under Minnesota Statutes, Section 275.11 is \$54 per capita, with the exception of particular special purpose levies authorized in excess of the limitation imposed by Minnesota Statutes, Section 275.11. (These particular special purpose levies are indicated by double asterisks in the sections of this manual concerning levy authorizations and limitations for statutory and charter cities.) The most that can be levied for general fund purposes by a charter city with assessed value of iron ore exceeding twenty-five percent of its total assessed value or by a statutory city is the cost of living increase authorized by Minnesota Statutes, Section 275.11, Subdivision 2, plus \$54 per capita or the mill rate limitation for general fund purposes under Minnesota Statutes, Section 412.251 (for statutory cities) or Section 426.04 (for charter cities), whichever is less. (The Opinion of the Attorney General, October 6, 1961 — #481a-3, states that the cost of living adjustment under Minnesota Statutes, Section 275.11, Subdivision 2, but not the \$54 per capita limitation, is in addition to the mill rate limitation for general fund purposes established for statutory cities by Minnesota Statutes, Section 412.251.) The most that can be levied for general fund purposes by any other charter city is the mill rate limitation for general fund purposes under Minnesota Statutes, Section 426.04, unless the city is a third or fourth class city and a greater amount is authorized by charter. The most that can be levied for *both* general and special purposes (except those special purpose levies authorized in excess of the limitation established by Minnesota Statutes, Section 275.11) is \$54 per capita plus the cost of living adjustment on the \$54 per capita. For levy year 1976, taxes payable in 1977, this per capita limitation, including the cost of living adjustment, is \$136.08, calculated as follows:

(1) Consumer Price Index for Minneapolis/St. Paul, January, 1976 (1947-49 = 100)	240.0
(2) Index points upon which additional authorization for general fund purposes is calculated (240 minus 102)	138.0
(3) First six points above 102 multiplied times 3½	20.00%
(4) One percent times the number of index points above 108	132.00%
(5) Total percentage increase in per capita limitation (20.00% plus 132.00%)	152.00%
(6) Additional per capita authorization for general fund purposes (\$54.00 times 152.00%)	\$ 82.08
(7) Total 1976/1977 per capita limitation for general and special purposes under Minnesota Statutes, Section 275.11, Subdivision 1 and 2 (\$54 plus \$82.08)	\$136.08

For those taxing districts which receive taconite railroad gross earnings tax aids pursuant to Minnesota Statutes, Section 294.28 or taconite production tax aids pursuant to Minnesota Statutes, Section 298.28, the amount of the levy for general and special purposes permitted subject to the per capita limitation for the current levy year must be reduced pursuant to Minnesota Statutes, Sections 294.28 and 298.28 by the estimated amount of the taconite railroad gross earnings tax aid and the taconite production tax aid to be received in the subsequent taxes payable year. If in any taxes payable year the amount of the taconite railroad gross earnings tax aid and the taconite production tax aid estimated to be due the taxing district for such year is less than the amount actually distributed to the district in such year, the excess of the actual aid payments over the amounts estimated to be received in such year shall be deducted from the amount of the levy permitted by Minnesota Statutes, Section 275.11 for the following levy year. If in any taxes payable year the amount of the taconite railroad gross earnings tax aid and taconite production tax aid actually received by the taxing district is less than the amount that was estimated to be received in such year, the taxing district may include in the next property tax levy, in excess of the per capita limitation, the amount of the difference between the amount estimated to be received and the amount actually received from these two aids in the current taxes payable year.

It should be emphasized that those "special purpose levies" which are authorized to be made outside of the per capita limitation established by Minnesota Statutes, Section 275.11 are not the same as the "special levies" authorized outside

of the overall levy limitation established by Minnesota Statutes, Section 275.50 to 275.56. For example, ambulance service, civil defense, and the cost of audits performed by the State Auditor's Office are special purpose levies authorized outside of the per capita levy limitation, but these levies are not authorized outside of the overall levy limitation. On the other hand, with a few exceptions, levies for bonded indebtedness, local shares of matching fund programs and the costs of extending municipal services to new private industrial and nonresidential commercial developments are not special purpose levies authorized outside of the per capita limitation, but do qualify as special levies authorized outside of the overall levy limitation.

Finally, Minnesota Statutes, Section 275.11 provides that nothing in that same statute shall be interpreted to reduce the levy of a municipality below the per capita levy spread in 1970.

TAX LEVIES AUTHORIZED FOR ALL POLITICAL SUBDIVISIONS

Purpose	Citation	Authorizations and Limitations
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 of premium.**
Judgments	466.09	Amount necessary.**

**Except in school districts, levy may be made in excess of statutory limitations, but subject to 275.50 to 275.56.

CITY TAX LEVIES

Except cities of the first class
and
provisions of home rule charters

General Provisions	Citation	Authorizations and Limitations
Loss or refunds of tax receipts resulting from abatements or court action, to recover	275.48	Amount by which tax has been reduced (within levy limitations) by reduction of valuation.**
Error by county auditor in previous levy, to correct	275.075	All or any part of amount omitted that was within levy limitations.**
Money and credits tax, to replace	258.143	Amount received in 1943 from money and credits tax levied in 1942.**
Deficiency levy (in districts receiving distribution of taconite production tax and taconite railroad gross earnings tax)	294.28 298.28	When the actual taconite production and taconite railroad gross earnings tax distributions are less than the estimated amounts used in computing the permissible levy under M.S. 275.11, the district may levy the difference in the following year, including interest if certificates of indebtedness are issued.
County auditor's responsibility for levy limitations	275.08 275.16 275.47	Auditor shall extend only the amount permitted by law.

General Fund Purposes

Charter cities	426.04	13½ mills in cities of third and fourth class, unless a greater amount is authorized by charter. Not applicable in third class cities contiguous to a first class city located in a different county, or cities of fourth class located in a county having a city of the first class.
Statutory cities	412.251	10 mills in a statutory city having assessed valuation of more than \$1,500,000; 11½ mills in statutory cities having assessed valuation of less than \$1,500,000.*

*Minnesota Statutes actually shows a taxable value which is one-third of the amount shown here. However, since all mill rate limitations established prior to 1973 have been reduced to one-third of their previous numerical value by Minnesota Statutes, Section 273.1102, the corresponding taxable values shown in the statutes must be tripled in value to also reflect the elimination of the adjusted market value ratio pursuant to Laws 1971, Chapter 427, and to maintain the same mill levy authorization that existed prior to Laws 1971, Chapter 427.

**Levy may be made in excess of limitations in 275.11.

CITY TAX LEVIES—Continued

Applicable to All Cities

Special Purposes	Citation	Authorizations and Limitations
Advertising (fourth class charter cities and statutory cities)	465.56	Amount appropriated, except for cities which were operating on July 1, 1973 under Laws 1895, Chapter 8, as amended, which may levy not more than \$5,000.
Airports	360.037	Amount approved by voters.
Ambulance service	471.476	Amount necessary.**
Aquatic vegetation control	111.81	¾ mill or 50 cents per capita.
Armory building commission (State)	193.145	½ mill.** 1 mill but not over \$10,000 if authorized by voters, except second class cities situated in a county having more than 45,000 but less than 49,000 inhabitants according to 1950 federal census which may levy \$25,000.
Band, orchestra, or chorus	449.09	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.
Bonds and interest		
General obligations	475.61	Amount necessary for payment, to be spread by auditor.
	475.64	Amount necessary to make good any deficiency in any prior levies.**
	475.74	
Parking facility bonds	459.14	Sufficient to retire bonds. Within the limitations of Section 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 Section 275.11.
Sewers and sewage disposal plants	444.075	
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.** (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.**
Civil defense	12.26	
Community correction centers	241.31	Amount necessary.
Comprehensive planning (cities in metropolitan area)	L.1976, C. 127	Amount necessary.
County historical society	138.053	¾ mill or \$500, whichever is less.
Employer vans acquisition program		
Administration	473.425	1/100 mill.**
Establishment	473.424	One time levy, not to exceed 1/10 mill may be made until levy year 1978.** 1/30 mill to ¾ mill except first and second class cities and city fire department relief associations operating under L.1935, Cs.153, 192, and 208, L.1939, C.434, and L.1941, C.196.
Firemen's relief		
No incorporated association	424.30	

**Levy may be made in excess of limitations in 275.11.

CITY TAX LEVIES—Continued

Applicable to All Cities

Special Purposes—Continued	Citation	Authorizations and Limitations
Paid firemen	69.77	Amount of minimum liability.**
Volunteer Firemen	69.772	Financial requirements as defined in law.**
Forest fire prevention	88.04	3½ mills but not over \$3,000 except when fire fund contains more than \$5,000.
Housing and Redevelopment costs allocated by Metropolitan Council	473.201	Amount certified by Metropolitan Council.
Insect pests, control of	18.022	¾ mill but not more than 50 cents per capita. May be increased to 1½ mills (not to exceed \$1 per capita) to help defray the cost of Dutch Elm Disease control.
Judgments		
General	465.14	Sufficient to pay judgments.
Firemen	471.86	Sufficient to pay judgments.
Lake Improvement District	459.20	Amount necessary to be spread on property within the lake improvement district.**
		Amount necessary to be spread on all property within the city.
		2% mills; except home rule charter cities of the fourth class located in a county having more than 7,000 but less than 9,000 inhabitants and over 70 full and fractional congressional townships may levy not more than 1% mills, notwithstanding limitations of home rule charter.
Library	134.07	
Library (in neighboring municipality)	134.12	Amount necessary.
Memorial building	416.02	Amount necessary within the limits permitted by law.
Mental health service	245.62	¾ mill.**
Mentally retarded activity center	252.22	1/6 mill.** Additional limitations apply in Hennepin and Ramsey counties.
Mosquito abatement	18.111	¼ mill.
Municipal forest	459.06	1% mills.
Park Districts		
Operation and maintenance	398.16	Amount certified by district not to exceed \$.18 per capita. Limit may be increased to \$.35 per capita if approved by voters.**
Parks, County		
Contributions to	398.33	Within limitations for park purposes.
Parking facilities	459.14	1/6 mill.
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 3½ mills. Cities under 500 population, \$20.00 per capita or 3½ mills. Cities over 2,500 population, the greater of \$10.00 per capita or \$31,500, but not over 3½ mills. Applicable to cities having over \$600,000 assessed valuation consisting in part of iron ore or lands containing taconite or semi-taconite.* **

*Minnesota Statutes actually shows a taxable value which is one-third of the amount shown here. However, since all mill rate limitations established prior to 1973 have been reduced to one-third of their previous numerical value by Minnesota Statutes, Section 273.1102, the corresponding taxable values shown in the statutes must be tripled in value to also reflect the elimination of the adjusted market value ratio pursuant to Laws 1971, Chapter 427, and to maintain the same mill levy authorization that existed prior to Laws 1971, Chapter 427.

**Levy may be made in excess of limitations in 275.11.

CITY TAX LEVIES—Continued

Applicable to All Cities

Special Purposes—Continued	Citation	Authorizations and Limitations
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.
State post-audit expense	6.62	Amount of claim or estimated cost.**
Public works reserve	471.57	Amount necessary within existing limits.
Recreation	471.1921	$\frac{3}{8}$ mill 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		$\frac{3}{8}$ mill; in excess of limitations after referendum; within limitation in cities on iron range.
Operation	471.191	
Retirement, Employees		
P.E.R.A.	353.28	Amount necessary.**
	(355.35)	
	(355.80)	
O.A.S.I.	(355.299)	Amount necessary.**
Employees on leave from State	352.041	Amount necessary.**
Sewers and sewage disposal plants		Within the limitations of Section 275.11; provided that 35% of the cost of construction may be in excess of the limitation of Section 275.11.
Construction	444.075 Subd. 4	
Use of facilities for public purposes	444.075 Subd. 3	Amount necessary for payment of reasonable charges.
Shade tree disease eradication (cities in metropolitan area and cities which obtain permission from Commissioner of Agriculture) ...	18.023 Subd. 6	Amount necessary.**
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.
Storm sewer improvement districts	444.20	Amount necessary spread only on property within districts.
Voting machines	206.12	Amount necessary.
Water pollution control (sewage disposal systems)	115.46	Amount necessary.**

Applicable Only to Charter Cities

Special Purposes	Citation	Authorization and Limitations
Advertising (second and third class cities)	426.055	$\frac{1}{8}$ mill.
Community hospital bonds (fourth class cities)	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.
Gifts, interest on	465.05	Sufficient to pay interest.
Musical entertainment		
Second class cities	449.07	\$1,500.
Third class cities	449.08	$\frac{1}{8}$ mill but not over \$3,000.
Fourth class cities	L.1917, C. 426	$\frac{1}{6}$ mill, but not over \$2,000.

*Minnesota Statutes 1974, Section 471.1921 actually shows a mill rate limitation of two-ninths mill for recreational purposes. This mill rate limitation should be two-thirds mill according to Laws 1974, Chapter 339 which enacted this section.

**Levy may be made in excess of limitations in 275.11.

CITY TAX LEVIES—Continued

Applicable Only to Charter Cities

Special Purposes—Continued	Citation	Authorizations and Limitations
Fourth class cities having commission form of government	449.06	½ mill but not over \$3,500.
Police Pension	69.77	Amount of minimum obligation.**
Waterworks in third class cities	456.14	Value of hydrant rental and water used by city.

Applicable Only to Statutory Cities

Special Purposes	Citation	Authorizations and Limitations
Cemetery (certain statutory cities only)	471.24	Not to exceed \$2,000.
Cemetery (certain statutory cities only)	L.1947, C. 387	1 mill, but not over \$1,500.
Emergency debt certificates (certain statutory cities only)	412.751	Sufficient to redeem certificates.
Equipment certificates	412.301	Sufficient to retire principal and interest.
Indebtedness of dissolved statutory cities	412.093	Amount necessary to retire debt.
Musical entertainment	412.251	⅓ mill, but not over \$500.
Utilities fund (in statutory cities having a public utilities commission)	412.251	1 ⅔ mills.

Applicable Only to Particular Charter Cities

General and Special Purposes	Citation	Authorizations and Limitations
Alexandria Alexandria Lake Area Sanitary	L.1971, C. 869	Amount necessary.**
District	L.1975, C. 287	
Austin Business development	L.1971, C. 876	1 mill, after public hearing.
Biwabik General fund	L.1971, C. 770	Additional levy based on consumer price index.
Bloomington Firemen's relief	L.1965, C. 446	Amount necessary for current cost plus retire- ment of deficit.
Policemen's relief	L.1965, C. 498	Amount necessary for current cost plus retire- ment of deficit.
Recreation facilities	L.1969, C. 602	⅔ mill for operation and maintenance and 1 ½ mill to pay bonds and interest.
Brainerd Recreation	L.1973, C. 445	2 mills but not over \$3 per capita or \$15,000.**
Breckenridge Airport	L.1967, C. 660	3 ⅓ mills.**
Brooklyn Center Firemen's relief	L.1967, C. 315	Amount necessary to meet current normal cost, and amortize deficit.
Policemen's pension	L.1967, C. 736	Amount necessary to meet current normal cost, and amortize deficit.
Carlton County, cities in Payment of apportioned costs of acquisition, betterment, and debt service required to join Moose Lake and Windemere sanitary sewer district	L.1976, C. 293	Amount allocated by district board.

**Levy may be made in excess of limitations in 275.11.

CITY TAX LEVIES—Continued

Applicable Only to Particular Charter Cities

General and Special Purposes—Con't.	Citation	Authorizations and Limitations
Chisholm		
Airport (joint with village of Hibbing)	L.1957, C. 629	\$8,000.
Airport certificates of indebtedness	L.1967, C. 139	Payment of principal and interest.
Firemen's relief	L.1971, C. 809	Amount necessary for current cost and retire deficit.**
Library	L.1967, C. 161	\$30,000; 1 mill may be in excess of limitations. ½ mill for permanent improvement fund.
Permanent improvement and equipment fund	L.1949, C. 215	1% mills.
Police pension	L.1971, C. 810	Amount necessary for current cost and retire deficit.**
Chisago County, cities in		
County water and sewer system	L.1974, C. 400	Amount necessary.**
Crookston		
Firemen's relief	L.1971, C. 51	Amount of minimum obligation.**
Crystal		
Firemen's relief	L.1969, C. 1088	Amount necessary to meet current cost and retire deficit.
Ely		
Permanent improvement and equipment fund	L.1949, C. 215	1% mills.
Eveleth		
Hospital	L.1957, C. 948	To retire bonds and interest.**
Permanent improvement and equipment fund	L.1949, C. 215	1% mills.
Fairmont		
Parking facilities	L.1967, C. 665	Amount necessary.
Fridley		
Firemen's relief	L.1969, C. 594	Amount necessary to meet current normal cost and retire deficit.
Gilbert		
Comprehensive bond issue	L.1953, C. 545	Sufficient to retire bonds, 50% may be in excess of limitation.
Permanent improvement and equipment fund	L.1949, C. 215	1% mills.
Waterworks bonds	L.1965, C. 348	Payment of bonds and interest.**
Hastings		
Disaster certificates of indebtedness	L.1965, C. 206	Payment of certificates and interest.**
Hennepin County, Cities in		
Community health service	145.916 L.1976, C. 9 Section 6	Amount necessary.
Lake Minnetonka Conservation District	L.1969, C. 272	½ mill.
Le Sueur		
Musical entertainment	L.1939, C. 219	¾ mills but not over \$2,000.
Mankato		
Airport bonds	L.1967, C. 548	Payment of principal and interest.**
Disaster certificates	L.1965, C. 428	Payment of certificates and interest.**
Firemen's relief	L.1971, C. 407	Minimum obligation until 1980, thereafter additional amount to retire deficit by 2010.**
Musical entertainment	L.1973, C. 81	1/10 mill.

**Levy may be made in excess of limitations in 275.11.

CITY TAX LEVIES—Continued

Applicable Only to Particular Charter Cities

General and Special Purposes—Con't.	Citation	Authorization and Limitations
Packing facilities	L.1967, C. 130	Amount necessary.
Marshall County, cities in Warren hospital district	L.1975, C. 35	Amount certified for debt service by hospital district board.**
Moorhead		
Armory alterations	L.1965, C. 66	1/6 mill.**
Bonds for parking facilities	L.1963, C. 573	Amount necessary.**
Business development	L.1971, C. 6	1½ mills.**
Firemen's relief	L.1969, C. 138	Amount necessary.**
Police pensions	L.1967, C. 775	Sufficient to meet actuarial obligation.**
Owatonna		
Employee pensions	L.1961, C. 287	Amount necessary.
Pine County, cities in		
Payment of apportioned costs of acquisition, betterment, and debt service required to join Moose Lake and Windemere sanitary sewer district	L.1976, C. 293	Amount allocated by district board.
Polk County, cities in		
Warren hospital district	L.1975, C. 35	Amount certified for debt service by hospital district board.**
Ramsey County, cities in	145.916 L.1976, C. 9 Section 6	Amount necessary.
Community health service		
Red Wing		
Bonds and interest	L.1973, C. 352	Amount necessary.**
Public transit assistance	L.1969, C. 538 L.1974, C. 202	1/5 mill.
Richfield		Amount necessary plus sum necessary to achieve full funding in 40 years. Not to exceed three times salary deduction.
Policemen's pension	L.1965, C. 458	
Rochester		
Band, orchestra, chorus	L.1967, C. 758	1 mill.
Firemen's relief	L.1969, C. 694	1½ mills in 1971, thereafter sufficient to meet normal cost and retire deficit.
Police relief	L.1969, C. 641	1½ mills in 1971, thereafter sufficient to meet normal cost and retire deficit.
Program for aged	L.1965, C. 527	1/30 mill.
St. Cloud	145.916 L.1976, C. 9 Section 6	Amount necessary.
Community health service		
Library	L.1961, C. 643	2½ mills.
Library lease	L.1969, C. 659	1½ mills in addition to library levy.
South St. Paul		
Airport		
Bonds	L.1969, C. 730	Payment of bonds and interest.**
Operation and maintenance	L.1969, C. 730	½ mill.**
Disaster certificates of indebtedness	L.1965, C. 206	Payment of certificates and interest.**
Emergency relief	L.1961, C. 82	½ mill.
Flood control	L.1969, C. 536	Amount expended in preceding 12 months.
Flood control bonds	L.1961, C. 514	Amount necessary.

**Levy may be made in excess of limitations in 275.11.

CITY TAX LEVIES—Continued

Applicable Only to Particular Charter Cities

General and Special Purposes—Con't.	Citation	Authorizations and Limitations
South St. Paul—Continued		
Library	L.1959, C. 520	1 $\frac{2}{3}$ mills.**
Music and advertising	L.1961, C. 81	1/24 mill.
Musical entertainment	L.1961, C. 80	$\frac{1}{3}$ mill.
Parks and recreation	L.1961, C. 83	$\frac{1}{2}$ mill.**
Storm sewer bonds	L.1969, C. 507	Payment of bonds and interest.**
Waterworks bonds	L.1961, C. 88	Amount necessary.
Stillwater		
Disaster certificates	L.1965, C. 252	Payment of certificates and interest.**
General purposes	L.1967, C. 411	20 mills.
Tower		
Fire protection equipment	L.1971, C. 515	3 $\frac{1}{3}$ mills, after public hearing.
Two Harbors		
Cemetery	L.1963, C. 103	1% mills.
Funding bonds	L.1967, C. 265	Payment of principal and interest.**
Virginia		
Information bureau	L.1933, C. 423	\$5,000.
West St. Paul		
Highway bonds	L.1967, C. 458	Amount necessary.**
Storm water relief sewers	L.1961, C. 543	Not to exceed \$950,000.**
Western Lake Superior Sanitary district (certain cities)		
Current costs of administration, operation and debt service	L.1971, C. 478 Section 10	Amount allocated by district board.**
Initial costs of organization	L.1971, C. 478 Section 12	Amount necessary.**
White Bear Lake		
Lake conservation district	L.1971, C. 355	$\frac{1}{3}$ mill.
Winona		
Disaster certificates	L.1965, C. 311	Payment of certificates and interest.**

Applicable Only to Particular Statutory Cities

General and Special Purposes	Citation	Authorizations and Limitations
Babbitt		
Improvement bonds	L.1961, C. 199	Levy against taconite property for payment of bonds and interest.**
Barnum		
General purposes	L.1961, C. 30	13 $\frac{1}{2}$ mills.
Birchwood		
Lake conservation district	L.1971, C. 355	$\frac{1}{3}$ mill.
Breezy Point		
General purposes	L.1971, C. 110	\$54,000.
Buhl		
Public utility improvement bonds	L.1959, C. 318	Levy for principal and interest on \$70,000 bond issue.**
Burnsville		
Bonds for water and sewer	L.1963, C. 433	Sufficient to pay bonds and interest.**

**Levy may be made in excess of limitations in 275.11.

CITY TAX LEVIES—Continued

Applicable Only to Particular Statutory Cities

General and Special Purposes—Con't.	Citation	Authorizations and Limitations
Carlton County, cities in Payment of apportioned costs of acquisition, betterment, and debt service required to join Moose Lake and Windemere sanitary sewer district	L.1976, C. 293	Amount allocated by district board.
Chisago County, cities in County water and sewer system	L.1974, C. 400	Amount necessary.**
Cloquet Water bonds	L.1965, C. 518	Amount necessary.**
Cook Cemetery	L.1965, C. 451	\$500.
Dellwood Lake conservation district	L.1971, C. 355	$\frac{1}{8}$ mill.
Dover Sanitary sewer district	L.1973, C. 160 L.1975, C. 270	Amount necessary.**
Eyota Sanitary sewer district	L.1973, C. 160 L.1975, C. 270	Amount necessary.**
Falcon Heights Firemen's relief	L.1969, C. 526	Amount necessary to meet current accruing liability and amortize deficit.**
Grand Rapids Library (joint with School District No. 318)	L.1967, C. 176	Within limits of Section 134.07.
Recreational program	L.1965, C. 251	$\frac{3}{8}$ mill, not to exceed \$3 per capita or \$15,000.
Hamburg Bonds	L.1969, C. 551	Payment of bonds and interest.**
Henderson All purposes	L.1953, C. 441	Such amounts as are authorized for cities of the fourth class.
Hennepin County, statutory cities in Community health service	145.916 L.1976, C. 9 Section 6	Amount necessary.
Lake Minnetonka Conservation District	L.1969, C. 272	$\frac{1}{8}$ mill.
Park	412.531 L.1971, C. 462	$\frac{3}{8}$ mill.
Hibbing Airport (joint with city of Chisholm)	L.1957, C. 629	\$8,000.
Cemetery	L.1947, C. 224	\$15,000.
Firemen's relief	L.1971, C. 614	Sufficient to meet current obligation and retire deficit.**
Joint recreation and park board	L.1971, C. 573	\$6 per capita, in lieu of other park and rec- reation levies.**
Library	L.1974, C. 209	2 mills in addition to 2 $\frac{3}{8}$ mills authorized by Section 134.07.
Pensions	Ex.L.1961, C. 33	Amount equal to payments in previous year, $\frac{1}{2}$ of levy to be in excess of limitations.
Police pension	L.1971, C. 807	Sufficient to meet current obligation and retire deficit.**
Utility service	L.1961, C. 616	Amount equal to utility charges for preceding year. In lieu of 1 $\frac{1}{2}$ mill water and light levy.

**Levy may be made in excess of limitations in 275.11.

CITY TAX LEVIES—Continued

Applicable Only to Particular Statutory Cities

General and Special Purposes—Con't.	Citation	Authorization and Limitations
Holland General purposes	L.1963, C. 228	3½ mills in addition to levies now authorized for general purposes.
Long Prairie General purposes	L.1961, C. 276	19½ mills.
Mahtomedi Lake conservation district	L.1971, C. 355	½ mill.
Maplewood Emergency ambulance program	L.1975, C. 426 Section 4	Amount necessary.
Marshall County, cities in Warren hospital district	L.1975, C. 35	Amount certified for debt service by hospital district board.**
Milaca Storm sewer bonds	L.1959, C. 522	Amount necessary.
Montgomery Musical entertainment	L.1939, C. 219	¾ mill but not over \$2,000.
Nashwauk Police pension	L.1969, C. 569	Not less than \$2,500 nor more than \$5,000.
New Brighton Firemen's relief	L.1967, C. 742	Amount necessary to meet current accruing liability and amortize deficit.**
New Prague Musical entertainment	L.1939, C. 219	¾ mill but not over \$2,000.
North Mankato Flood control bonds	L.1967, C. 236	Payment of bonds.**
Musical entertainment	L.1973, C. 81	1/10 mill.
Osakis Bonds	L.1969, C. 43	Payment of bonds and interest.**
Pine County, cities in Payment of apportioned costs of acquisition, betterment, and debt service required to join Moose Lake and Windemere sanitary sewer district	L.1976 C. 293	Amount allocated by district board.
Plymouth Storm sewer and storm drainage	L.1963, C. 29	1½ mills.**
Polk County, cities in Warren hospital district	L.1974, C. 35	Amount certified for debt service by hospital district board.**
Ramsey County, statutory cities in Community health service	145.916 L.1976, C. 9 Section 6	Amount necessary.
Park	412.531 L.1971, C. 462	¾ mill.
St. Charles Sanitary sewer district	L.1973, C. 160 L.1975, C. 270	Amount necessary.**
St. Louis County, statutory cities in Park	412.531 L.1971, C. 462	¾ mill.
Silver Bay General obligation bonds	L.1965, C. 427	Amount not provided by taconite and taconite railway taxes.**
Improvement bonds	L.1961, C. 95	Levy against taconite property for payment of bonds and interest.**
Thief River Falls Water control and sanitary district	L.1957, C. 672	Amount requested.

**Levy may be made in excess of limitations in 275.11.

CITY TAX LEVIES—Continued

Applicable Only to Particular Statutory Cities

General and Special Purposes—Con't.	Citation	Authorization and Limitations
Western Lake Superior sanitary district (certain cities)		
Current costs of administration, operation and debt service	L.1971, C. 478 Section 10	Amount allocated by district board.**
Initial costs	L.1971, C. 478 Section 12	Amount allocated by district board.**
Wood Lake		
General purposes	L.1961, C. 439	16% mills.
Wykoff		
Fire station and municipal building bonds ..	L.1975, C. 22	Amount necessary.**

COUNTY TAX LEVIES

General Provisions	Citation	Authorizations and Limitations
Limitations on all general application county tax levies by mill rate or amount established prior to 1973 repealed	L.1973, C. 583	
Taxpayers may bring action against the county to enjoin collection of an excess levy	275.26	
County auditor's responsibility for levy limitations	275.08	Auditor shall extend only the amount permitted by law.
General Application		
Agricultural societies	38.27	
Ambulance service (except Hennepin and Ramsey)	471.476	
Armories, except in counties containing a city of the first class	193.145	
Assessments, unpaid county	106.381	
	475.61	
Bonds and interest	475.64	
General obligation	475.74	
State loans	475.73	
Building fund, except in counties containing a city of the first class	373.25	
Cattle test	35.19	
Civil defense	12.26	
	145.916	
Community health service	L.1976, C. 9 Section 6	
Community correction centers	241.31	
Comprehensive planning (counties in metropolitan area)	L.1976, C. 127	Amount necessary.
County court	487.02	
Employer vans acquisition program		
Administration	473.425	1/100 mill.
Establishment	473.424	One time levy not to exceed 1/10 mill may be made until levy year 1978.

**Levy may be made in excess of limitations in 275.11.

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Error by auditor in previous tax levy, to correct	275.075	
Exchange land fund	L.1951, C. 289	
Extension committee	38.36	
Fire protection in unorganized townships	365.243	
Great River Road (certain counties)	373.27	
Health department	145.51	
Historical society	138.052	
Hospital Districts	(M.S.1961-397.14)	
Bonds and interest	(M.S.1961-376.111) L.1965, C.45, S.72	
Operation, maintenance, bonds and interest	397.09 397.10	
Insect pests, control of	18.022	
Jail construction	641.23	
Jail, regional	641.264	
Judgments	373.12	
Lake improvement district	378.52	
Legal assistance to needy	375.167	¼ mill.
Library, county	375.33	
Library (contracts for service)	134.12	
Mental health service	245.62	
Mentally retarded activity centers	252.22	
Metropolitan Council-Housing and Redevelopment Authority	473.201	
Metropolitan Mosquito Control Commission ..	473.711	
Monuments, reestablishment and relocation ..	381.12	
Nursing home	376.56	
Parks (except Hennepin, Ramsey, and counties in which park districts have been activated.)	398.33	
Probation service	260.311	
Promotion of general safety and preservation of human life (except Hennepin and Ramsey)	471.63	
Public water and sewer system	116A.01 Subd. 1a	
Shade tree disease eradication (counties in metropolitan area and counties which ob- tain permission from the Commissioner of Agriculture)	18.023 Subd. 6	Amount necessary.
State post-audit expense	6.62	
Recreation programs for senior citizens	471.16	
Retirement, employees	(355.35)	
O.A.S.I.	(355.80) (355.299)	

Dump ground	L.1967, C. 512	10 mills.
Regional juvenile detention center	L.1971, C. 592	½ mill.
Unorganized area services	L.1971, C. 394	Amount of service.
Lake		
Bonds for garage construction or other road and bridge purposes	L.1963, C. 379	Sufficient to pay bonds.
Health department	L.1971, C. 424	2 mills.
Regional juvenile detention center	L.1971, C. 592	½ mill.
Unorganized territory in which a township has been dissolved	L.1937, C. 395	Same taxes as organized towns.
Lake of the Woods		
Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.
Mahnomen		
Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.
Marshall		
Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.
Norman		
Health nurse	L.1971, C. 404	¾ mill, after public hearing.
Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.
Olmsted		
Health department	L.1967, C. 91	May exceed ¾ mill.
Merit awards	L.1967, C. 526	\$2,500.
Service areas	L.1967, C. 206	Amount necessary on property in service area.
Otter Tail		
Park land acquisition	L.1961, C. 151	⅓ mill.
Pine		
Hospital bonds	L.1955, C. 180	Amount necessary.
Retirement benefits for judges of the former Chisago County probate court who retired prior to July 1, 1972	L.1976, C. 293	County's apportioned share of retirement benefits.
Polk		
Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.

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aid to families with dependent children, general assistance, etc.	261.063
and administration expense	393.08
Poor relief	261.062

Applicable Only to Particular Counties

Special Purposes	Citation	Authorizations and Limitations
Aitkin		
Advertising	L.1967, C. 611	⅓ mill.
Regional juvenile detention center	L.1971, C. 592	½ mill.
Anoka		
Arena facility operations and maintenance..	L.1967, C. 530	Amount necessary.
Library buildings	L.1965, C. 448 Section 1	⅓ mill outside any city or village having free public library.
Nature Centers	L.1974, C. 388	Sufficient to pay bonds.
Becker		
Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties

Special Purposes—Continued	Citation	Authorizations and Limitations
Pope		
Advertising and developing agricultural resources	L.1943, C. 510	1/6 mill.
Ramsey	L.1975, C. 258	
Adult detention center bonds	Section 7	Amount necessary.
Aldrich Arena	L.1974, C. 435	
Operation and maintenance	Section 1.0201	Amount necessary.
Arts and sciences	L.1974, C. 435 Section 1.0101	Amount necessary.
County court	L.1973, C. 708	Amount necessary.
Detention facilities	L.1974, C. 435	
Operation and maintenance	Section 1.0201	Amount necessary.
Emergency notes	L.1974, C. 435 Section 4.05	Amount necessary to pay principal and interest.
Health department	L.1974, C. 435	
Operation and maintenance	Section 1.0201	Amount necessary.
Hospital	L.1974, C. 435	
Construction bonds	Section 1.0201	Amount necessary.
Operation and maintenance	L.1974, C. 435 Section 1.0201	Amount necessary.
Planning and designing bonds	L.1974, C. 435 Section 1.0207	Amount necessary.
Remodeling and equipping bonds	L.1974, C. 581	Amount necessary.
Ice Arenas and golf courses	L.1974, C. 435	
Bonds	Section 1.0201	1 mill for payment of bonds and interest.
Operation	L.1974, C. 435 Section 1.0201	½ mill.
Juvenile correction center	L.1975, C. 258	
construction bonds	Section 7	Amount necessary.
Park and open space and recreation bonds	L.1974, C. 435 Section 1.0201	Amount necessary.
Retired employees insurance benefits	L.1974, C. 435 Section 1.0201	Amount necessary.
Welfare, poor relief bonds	L.1974, C. 435 Section 1.0204	Amount necessary if approved by voters.
Red Lake		
Bridge construction	L.1949, C. 252	1 ¾ mills.
Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.
Roseau		
Hospital district operation and debt retirement	L.1961, C. 115	Amount necessary, within district.
Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.
St. Louis		
Capital improvements on buildings	L.1974, C. 490	¾ mill.
Contagious disease control	L.1951, C. 430	\$40,000.
Emergency fund	L.1941, C. 118	Sufficient to restore fund to \$20,000.
Health	L.1967, C. 501	5/6 mill.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties

Special Purposes—Continued	Citation	Authorizations and Limitations
Port authority	458.14	\$50,000.
Regional juvenile detention center	L.1971, C. 592	½ mill. 5½ mills in 1974, 7 mills in 1975, and in 1976, 8.34 mills less taconite aid payments received for county road and bridge purposes in 1976 under M.S. 298.28 and 298.281.
Road and bridge additional	L.1974, C. 490	
Tuberculosis program	L.1971, C. 369	1 mill, plus deficiency.
Welfare and nursing home	L.1967, C. 621	Sufficient to defray estimated expenditures plus 1% mills if necessary, or an amount necessary to retire deficiency.
Work farm maintenance	L.1969, C. 557	½ mill for maintenance.
Scott		
Library building acquisition, maintenance, operation and services	L.1963, C. 287	½ mill in area served by county library system.
Service area	L.1969, C. 180	Amount necessary on property in service area.
Todd		
Snow removal from town roads	L.1961, C. 307	1½ mills.
Wadena		
Courthouse bonds	L.1965, C. 442	2% mills.
Washington		
Building	L.1949, C. 668	1 mill, (Void on sale of bonds under L.1971, C. 443).
Building and maintenance	L.1971, C. 443	1 mill including building bond levy.
Hospital	L.1953, C. 154	½ mill.
Wilkin		
Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.
Wright		
Refuse disposal facilities bonds	L.1969, C. 466	Amount necessary.
Service area	L.1969, C. 465	Amount necessary on property in service area.

Applicable Only in Unorganized Townships

Special Purposes	Citation	Authorizations and Limitations
Fire protection	365.243	Amount necessary.
Mosquito abatement	18.141	½ mill.
Road and bridge	163.06	Amount necessary.

TOWN TAX LEVIES

General Provisions	Citation	Authorizations and Limitations
All levies for general and special purposes including payment of indebtedness	275.10	\$1,000 per section. May be increased to 5% mills if \$1,000 per section raises less than a 5% mill levy.*
Loss or refunds of tax receipts resulting from abatements or court action, to recover	275.48	Amount by which tax has been reduced (with-in levy limitations) by reduction of valuation.**

*Minnesota Statutes 1974, Section 275.10 actually shows a mill rate limitation of seventeen mills for all general and special purposes. However, since M.S. 275.10 was enacted prior to 1973, this mill rate limitation must be divided by three pursuant to Minnesota Statutes, Section 273.1102.

**Levy may be made in excess of limitations in 275.10.

TOWN TAX LEVIES—Continued

General Provisions—Continued	Citation	Authorizations and Limitations
Error by county auditor in previous levy, to correct	275.075	All or any part of amount omitted that was within levy limitations.**
Money and credits tax, to replace	285.143	Amount received in 1943 from money and credits tax levied in 1942.**
	275.08	
	275.10	
Levy limitations enforced by county auditor..	275.35	Auditor shall extend only the amount permitted by law.
General Fund Purposes		
Population over 7,000	275.09	3½ mills.
Taxable valuation of \$300,000 or more*.....	275.09	1½ mills.
Taxable valuation less than \$300,000*.....	275.09	\$350.
All townships	275.09	Rate shall not exceed 3½ mills in any town.***
		1½ mills, if regular levy for general purposes is insufficient to carry on governmental functions.
Additional levy	275.09	
Special Purposes		
Airports	360.037	Amount approved by voters.
	471.476	
Ambulance service	Subd. 2	Amount necessary.**
Ambulance service (service area)	471.476	
	Subd. 4	Amount necessary in area served.**
Aquatic vegetation control	111.81	¾ mill or 50 cents per capita.
Band, orchestra, or chorus	449.09	1 mill but not over \$1,500 upon approval of voters.
		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.
Bonds and interest		
General obligations	475.61	Amount necessary for payment, to be spread by auditor.
	475.64	
	475.74	Amount necessary to make good any deficiency in any prior levies.
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.
Water and sewer bonds	368.52	Sufficient for interest and sinking fund.**
Bridge repairs	165.12	Sufficient to pay ½ cost of bridge repairs made by county.
Buildings	365.14	Amount authorized at town meeting.
		\$2,000 where town and contiguous statutory city or town each have taxable valuation in excess of \$1,500,000; \$3,000 where town has taxable valuation in excess of \$6,000,000.*
Cemetery (certain towns only)	471.24	

*Minnesota Statutes actually shows a taxable value which is one-third of the amount shown here. However, since all mill rate limitations established prior to 1973 have been reduced to one-third of their previous numerical value by Minnesota Statutes, Section 273.1102, the corresponding taxable values shown in the statutes must be tripled in value to also reflect the elimination of the adjusted market value ratio pursuant to Laws 1971, Chapter 427, and to maintain the same mill levy authorization that existed prior to Laws 1971, Chapter 427.

**Levy may be made in excess of limitations in 275.10.

***This tax rate limitation is expressed in Minnesota Statutes 1974, Section 275.09 as one percent of the town's taxable valuation. Since this limitation was established prior to 1973, it must be divided by three pursuant to Minnesota Statutes, Section 273.1102.

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Cemetery	365.10	Amount authorized by voters to purchase grounds for cemetery. (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.**
Civil defense	12.26	
Commemorative purposes	365.106	\$250.
Community correction centers	241.31	Amount necessary.
Comprehensive planning (towns in metropolitan area)	L.1976, C. 127	Amount necessary.
County historical society	138.053	½ mill or \$500, whichever is less.
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	Amount necessary. May be levied in addition to levy authorized by M.S. 88.04.
Fire or police protection (certain towns)	365.23	Amount authorized by voters. 1½ mills. This limitation not applicable when district abuts a city of the first or second class or when levy is for payment of a deficit from a previous fire contract.
Fire protection district	368.85	
Fire relief association (certain towns)	69.772 or 69.773	Financial requirements as defined in law.**
Forest fire prevention	88.04	3½ mills but not over \$3,000. No levy authorized when fire fund contains \$5,000 or more. ¾ mill but no more than 50 cents per capita. May be increased to 1½ mills (not to exceed \$1 per capita) to help defray the cost of Dutch Elm disease control.
Insect pests, control of	18.022	
Judgments		
General	365.42	Amount of judgment.
Firemen	471.86	Sufficient to pay judgment.
Library (in neighboring municipality)	134.12	Amount necessary. ¾ mill. Applicable in towns situated within a county having a population of 250,000 or more and containing a city of the first class, or in towns bordering on cities of the second class.
Lighting streets and parks (certain towns)	368.64	
Mental health service	245.62	¾ mill.**
Mentally retarded activity centers	252.22	1/6 mill.**
Mosquito abatement	18.111	¾ mill.
Municipal forests	459.06	1½ mills.
Park	365.10	Amount authorized by voters. \$500. Applicable in towns situated within a county having a population in excess of 250,000 and containing a city of the first class or in towns bordering on cities of the second class.
Park (certain towns)	368.64	

**Levy may be made in excess of limitations in 275.10.

TOWN TAX LEVIES — Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Parks, county		
Contributions to	398.33	Within limitations for park purposes.
Park districts		
Operation and maintenance	398.16	Amount certified by district not to exceed \$.18 per capita. May be increased to \$.35 per capita by voter approval.**
Promotion of general safety and preservation of human life	471.63	\$1,000. Does not apply in Hennepin and Ramsey Counties.
State post-audit expense	6.62	Amount of claim or estimated cost.**
Retirement, employees		
P.E.R.A.	353.28	Amount necessary.**
	(355.35)	
	(355.80)	
O.A.S.I.	(355.299)	Amount necessary.**
Employees on leave from State	352.041	Amount necessary.**
		Towns in which the assessed valuation consists in part of iron ore, taconite or semi-taconite may levy up to ½ mill but not to exceed \$10,000.* **
Recreation	471.1921	
Road and bridge	164.04	Amount necessary.
Road drainage	164.05	3½ mills.
Road work done by county	163.16	Sufficient to cover cost.
Shade tree disease eradication (towns with statutory city powers under M.S. 368.01 which either lie in the metropolitan area or which obtain permission from the Commissioner of Agriculture)	18.023 Subd. 6	Amount necessary.**
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	3½ mills.
Voting machines	206.12	Amount necessary.
Water pollution control (sewage disposal systems)	115.46	Amount necessary.**

Applicable Only to Particular Towns

General and Special Purposes	Citation	Authorizations and Limitations
Alexandria, Carlos, Hudson, LaGrand		
Alexandria Lake Area sanitary district		
Administration, operation, maintenance and debt service	L.1971, C. 869 L.1975, C. 287	Amount necessary to pay share of cost.**
Balkan		
Library	L.1961, C. 317	1/12 mill.**
Fire protection services	L.1971, C. 168	\$2,500 plus cost of living adjustment based on change in consumer price index.
Beatty, Owens, Field		
Cemetery	L.1965, C. 451	\$500.
Canosia		
Firemen's relief	L.1973, C. 502	Financial requirements as defined in Sections 69.771 to 69.776.**

*Minnesota Statutes 1974, Section 471.1921 actually shows a mill rate limitation of two-ninths mill for recreational purposes. This mill rate limitation should be two-thirds mill according to Laws 1974, Chapter 339 which enacted this section.

**Levy may be made in excess of limitations in 275.10.

TOWN TAX LEVIES—Continued

Applicable Only to Particular Towns

General and Special Purposes—Continued	Citation	Authorizations and Limitations
Carlton County, towns in Payment of apportioned costs of acquisition, betterment, and debt service required to join Moose Lake and Windemere sanitary sewer district	L.1976, C. 293	Amount allocated by district board. Valuation over: \$900,000 ¾ mill. \$750,000 to \$900,000 5/6 mill. \$300,000 to \$750,000 1 mill. less than \$300,000 \$ 250.*
Crow Wing County, towns in General purposes	L.1941, C. 451	
Fairmont Sewer system	L.1953, C. 548	Cost of system.
Forest Lake Fire protection	L.1974, C. 475	Amount necessary.
Goodhue County, towns in Road and bridge	L.1971, C. 356	13½ mills.
Grand Lake General purposes, except road and bridge..	L.1961, C. 119	5 mills.
Grand Rapids Cemetery	L.1959, C. 298	¾ mill. On all taxable town property including incorporated statutory cities.
Irondale General purposes	L.1971, C. 336	1¾ mills.
Laketown and Chanhassen Lake Minnetonka conservation district	L.1969, C. 272	½ mill.
Lawrence Cemetery	L.1965, C. 617	\$1,000.
Marshall County, towns in Hospital district	L.1975, C. 35	Amount certified for debt service by hospital district board.** Valuation over: \$900,000 ¾ mill. \$750,000 to \$900,000 5/6 mill. \$300,000 to \$750,000 1 mill. less than \$300,000 \$ 250.*
Morrison County, towns in General purposes	L.1941, C. 451	
North, Rocksbury, and Smiley Water control and sanitary district	L.1961, C. 672	Amount requested.
Olmsted County, towns in Bridges	L.1969, C. 534	3½ mills.
Pine County, towns in Payment of apportioned costs of acquisition, betterment, and debt service required to join Moose Lake and Windemere sanitary sewer district	L.1976, C. 293	Amount allocated by district board.
Polk County, towns in Hospital district	L.1975, C. 35	Amount certified for debt service by hospital district board.**
Stuntz Recreation and playground	L.1969, C. 727	\$12,000. \$6.00 per capita plus cost of living adjustment based on change in consumer price index in lieu of other park and recreation levies.**
Joint recreation and park board	L.1971, C. 573	
White Bear Lake conservation district	L.1971, C. 355	½ mill.

*Minnesota Statutes actually shows a taxable value which is one-third of the amount shown here. However, since all mill rate limitations established prior to 1973 have been reduced to one-third of their previous numerical value by Minnesota Statutes, Section 273.1102, the corresponding taxable values shown in the statutes must be tripled in value to also reflect the elimination of the adjusted market value ratio pursuant to Laws 1971, Chapter 427, and to maintain the same mill levy authorization that existed prior to Laws 1971, Chapter 427.

**Levy may be made in excess of limitations in 275.10.

SCHOOL DISTRICT TAX LEVIES

General Provisions	Citation	Authorizations and Limitations
Basic Maintenance	275.125 Subd. 2a Clause 2	Up to 29 mills times the adjusted assessed valuation of the district for the preceding year.
Unemployment Insurance Maintenance	275.125 Subd. 4	The amount needed for payment to the State for unemployment insurance compensation.
Referendum Maintenance	275.125 Subd. 2a Clause 4	Amount specified in referendum ballot which has been approved by the voters of the district.
Excess Maintenance	275.125 Subd. 6	An amount per pupil unit times the number of pupil units. This is only for districts that had high maintenance costs in 1970-71.
Judgment Maintenance	275.125 Subd. 4	The amount of the judgment including interest the district is obligated to pay.
<p>Note: A minimum maintenance levy is not imposed in 1976, but any district that certifies a maintenance levy less than a certain computed amount shall have their state foundation aid reduced. In 1977 a minimum maintenance levy is required for districts that are required to make a maintenance levy for operating debt.</p>		
Basic Transportation	275.125 Subd. 5	1 mill times the adjusted assessed valuation of the district.
Bus Transportation	275.125 Subd. 5	The amount needed for payment of pupil transportation vehicles less bus depreciation aid and other bus account receipts.
Hazards Transportation	275.125 Subd. 5	The amount of the approved costs the district is incurring in the current fiscal year due to extraordinary traffic hazards.
Basic Capital Expenditure	275.125 Subd. 4	The lesser of 10 mills times the adjusted assessed valuation of the district or \$75 per pupil unit (\$80 per pupil unit if district resident pupil units are increasing by at least 2% a year) times the number of pupil units.
Leased School Building Capital Expenditure	275.125 Subd. 12	The amount of the additional capital expenditure funds needed and approved to lease an existing school building up to the leasing cost.
Basic Area Vocational Technical For Districts 625, 709, Sp. 1, 287, 916 and 917	275.125 Subd. 13	Minimum ½ mill times the adjusted assessed valuation of the district. Maximum 1 mill times the adjusted assessed valuation of the district.
For Districts 241, 206, 11, 492, 31, 181, 891, 22, 595, 697, 656, 894, 701, 423, 324, 77, 152, 578, 583, 256, 535, 742, 793, 564, 819, 347 and 861	275.125 Subd. 13	Minimum 1 mill times the adjusted assessed valuation of the district. Maximum 3 mills times the adjusted assessed valuation of the district.
Deficit Area Vocational Technical For Districts 917, 595, 423, Sp. 1, 793 and 347	275.125 Subd. 14	Up to the July 1, 1975 A.V.T.I. fund deficit not levied for in 1975. District 793 is limited to 3 mills times their adjusted assessed valuation.
Basic Community Service	275.125 Subd. 8	One or two dollars per capita times an increase computed from the increase in the adjusted assessed valuation of the district.
Recreation Community Service	275.125 Subd. 8	Up to one mill times the adjusted assessed valuation of the district. Only districts that made this levy in 1975 are authorized to levy in 1976.
Debt Service	275.125 Subd. 4	Amounts necessary for debt service payments.
Capital Loans (Dists. 12, 14, 15, 16, 279, 485, 728, 738, 743, 748 and 818)	124.43	A minimum levy "maximum effort debt service levy" is imposed. This minimum debt service levy must be made until all capital loans are paid.

SCHOOL DISTRICT TAX LEVIES—Continued

General Provisions—Continued	Citation	Authorizations and Limitations
Debt Service (Cont.)		
Debt Service Loans (Dists. 11, 12, 14, 16, 279, 482 and 883)	124.42	A minimum levy "maximum effort debt service levy" is imposed. This minimum debt service levy must be made until all debt service loans are paid.
State Loans (Held by the State Board of Investment) (Dists. 85, 403, 409, 497, 535, 622, 635, 636, 637, 640, 690, 820, 833 and 891)	475.53	County Auditor levies for the school district 50% in excess of the amount certified by the State Auditor.
School Construction Loans (Bonds held by the State) (Dists. 12, 14 and 279)	120.54	Levied pursuant to M.S. 475.61.
Building or Refunding Bonds (92% of the school districts)	475.61	At least 5% more than principle and interest due. Bond schedule states the amount to be levied. Levy may be reduced for surplus funds on hand.
Building Bonds (Taconite Financing) (Dists. 691 and 692)	1965 Laws, Ch. 735 1967 Laws, Ch. 324	A portion of the debt service funds come from taconite companies instead of the general ad valorem levy.
A.V.T. Building Bonds (All 33 A.V.T.I. School Districts)	475.61	Same as Building Bonds.
Operating Debt Bonds (Bond proceeds went into the maintenance fund) (40 Districts)	1974 M.S. 275.125 Subd. 3, Clause 7C and 1976 Laws, Ch. 20, Sec. 1	Levied pursuant to M.S. 475.61.
Capital Bonds (Bond proceeds went into the capital expenditure fund) (District 625)	123.40 Subd. 7	Levied pursuant to M.S. 475.61.
Special Provisions		
Special Excess Maintenance (Dist. 281, Robbinsdale)	275.125 Subd. 7	Cumulative increase per year of 2 mills times the adjusted assessed value in the district.
Severance Maintenance (District 625, St. Paul)	1975 Laws, Ch. 261, Sec. 4	2/10 mill times the assessed valuation of the district with adjustments pursuant to M.S. 273.13 Subd. 7a, 272.64, 275.49 and 473F.08.
Dissolved District Liabilities	122.45	The county auditor shall levy on the territory of the dissolved district the amount of the net liabilities. This amount in any year shall not comprise more than 1/6 of the total school district levy in the dissolved district territory.
Secondary Vocational Maintenance (District 287)*	1975 Laws, Ch. 432, Sec. 84	.7 mill times the adjusted assessed valuation of the district.
Secondary Vocational Maintenance (Districts 916 and 917)*	1975 Laws, Ch. 432, Sec. 85 and 86	.5 mill times the adjusted assessed valuation of the district.
Special Education Maintenance (Districts 287, 916 and 917)*	1975 Laws, Ch. 432, Sec. 84, 85 and 86	.6 mill times the adjusted assessed valuation of the district.
Operating Debt Maintenance (Levy proceeds will go into a reserved account) (District 625, St. Paul)	1976 Laws, Ch. 20 Sec. 4	1.5 mills times the adjusted assessed valuation of the district.
Municipal Employees Retirement Maintenance (Special District 1)	275.125 Subd. 6a	Up to the amount levied by the district in 1975 for municipal retirement.

*Districts 287, 916 and 917 are intermediate area vocational technical school districts. District 287 extends over the same territory as districts 271, 272, 273, 274, 276, 277, 278, 279, 280, 281, 283, 284 and 286. District 916 extends over the same territory as districts 12, 16, 621, 622, 623, 624, 832, 833 and 834. District 917 extends over the same territory as districts Sp. 6, 191, 192, 194, 195, 196, 197, 199 and 200.

SCHOOL DISTRICT TAX LEVIES—Continued

Adjustment Provisions	Citation	Authorizations and Limitations
Abatements	275.48	Amount by which tax has been reduced by a reduction of valuation after levy was spread.
Categorical Aids		
Gross Earnings		Levy Limitations excluding Basic Maintenance, Referendum Maintenance and Debt Service reduced by 50% or one minus levy limitation ratio times the previous fiscal year's aid payments.
Non-Taxable Land		
U. of M. Pupil		
Armed Forces Land	275.125	
Airport	Subd. 9	
Taconite Payments		Levy Limitations excluding Referendum Maintenance and Debt Service reduced by 55% or one minus levy limitation ratio times the previous fiscal year's payments. Basic Maintenance Levy Limitation cannot be reduced below 10 mills times the adjusted assessed valuation of the district. 20% of the amount not subtracted from the levy limitation shall be paid by the district to the Commissioner of Finance.
Taconite Production		
Taconite Occupation		
Taconite Railroad		
Gross Earnings	275.125	
Unmined Taconite Land Tax	Subd. 9	
Maintenance Attached Machinery Aid	273.138	Basic Maintenance Levy Limitation reduced by the amount of aid receivable.
Capital Expenditure Attached Machinery Aid.	273.138	Basic Capital Expenditure pupil unit levy limitation reduced by the amount of aid receivable.
Excess Maintenance	M.S. 275.125	
Adjustment	Subds. 10 and 15	Adjustments for final pupil units.
Capital Expenditure	M.S. 275.125	
Adjustments	Subds. 10 and 15	Adjustments for final pupil units.
Hazardous Transportation	M.S. 275.125	Adjustments for errors in estimates of approved costs.
Adjustment	Subd. 10	
Levy Errors	M.S. 275.125 Subd. 10	Adjustments for departmental errors in the computation of levy limitations or County Auditor errors.
Debt Service Adjustment.....	M.S. 123.36 Subd. 10	Debt Service Levy Limitation reduced by leased schoolhouse proceeds.
AVT Debt Service Adjustment.....	M.S. 124.564	AVT Debt Service Levy reduced by debt service aid receivable.

SPECIAL TAXING DISTRICT TAX LEVIES

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.
Ambulance service	471.476	Amount necessary.
Bonds	447.35	Amount necessary.
Applicable Only to Particular Hospital Districts		
Rice County Hospital District	L.1957, C. 3	
Bonds	L.1961, C. 372	Amount necessary.
Current expense and capital outlay (including nursing home facilities)	L.1963, C. 118	1½ mills.
O.A.S.I. contributions and State Agency expenses	355.80	Amount necessary.
United Hospital District		
Hospital bonds	L.1976, C. 115	Amount necessary.

SPECIAL TAXING DISTRICT TAX LEVIES

Hospital District Tax Levies—Continued

Applicable Only to Particular Hospital Districts —Continued	Citation	Authorizations and Limitations
Warren Hospital District		
Administration, operation and maintenance	L.1975, C. 35 Section 7	Amount necessary.
Bonds	L.1975, C. 35 Section 7	Amount necessary.
Deficiency in payments made to board by local government units	L.1975, C. 35 Section 5	Amount necessary. Considered as a tax levy for the local unit of government for which it was levied.
Yellow Medicine Hospital District #1		
Current expense and capital outlay (includ- ing nursing home facilities)	L.1963, C. 276	Amount necessary.
O.A.S.I. contributions and State Agency ex- penses	355.80	Amount necessary.

Housing and Redevelopment Authority

General Application	Tax Levies Citation	Authorizations and Limitations
Redevelopment purposes	462.545	½ mill upon approval of the municipal gov- erning body.*
Information and relocation service	462.545	1/30 mill.*
Applicable Only to Particular Authorities		
Duluth		
Redevelopment purposes	462.545	1/6 mill.*
Gateway renewal	L.1961, C. 200	1/6 mill (10 years).

Metropolitan Airports Commission

General Application	Tax Levies Citation	Authorizations and Limitations
Special purposes	473.667	1/20 mill.
Bonds and interest	473.671	½ mill.
Operation and maintenance	473.661	½ mill.

Metropolitan Council

General Application	Tax Levies Citation	Authorizations and Limitations
General purposes	473.249	7/30 mill.
Tax anticipation certificates deficiency	473.11	Amount required.
Metropolitan parks and open space bonds	473.325	Amount necessary.
Metropolitan Waste Control Commission		
Debt service	473.547	Amount necessary.
Operation, maintenance and debt service ..	473.521	Levy on property in municipality failing to pay service charges.

*These levy limitations for housing and redevelopment authorities are expressed in Minnesota Statutes 1974, Section 462.545 as ten cents, one cent, and five cents respectively, on each hundred dollars of taxable valuation in the area of operation. Since these limitations were established prior to 1973, they must be divided by three pursuant to Minnesota Statutes 1974, Section 273.1102.

SPECIAL TAXING DISTRICT TAX LEVIES

Metropolitan Transit Commission

Tax Levies

General Application	Citation	Authorizations and Limitations
Construction, operation, planning and equipping	473.446	1.72 mills plus amount of court judgment, if any, requiring payment of the wheelage tax levied in 1971 or prior years. Spread on property within transit taxing district.
Certificates of indebtedness	473.446	\$3,000,000 in any one year.
Bus service expansion report certificates of indebtedness	473.446	\$2,000,000 in any one year.
Metropolitan transit area outside transit taxing district	473.446	10% of sum of above levies.
		Amount equivalent to the wheelage tax that would have been produced under M.S. 473.437, plus the amount of any deficiency in moneys available for the payment of principal and interest on indebtedness. The first levy made under this statute may include an additional sum to compensate for any loss of revenue sustained by the invalidation of the wheelage tax by a court of competent jurisdiction. This statute is not authorized unless the property tax authorized by M.S. 473.446 and the wheelage tax authorized by M.S. 473.437 are both invalidated by court decisions.
Property tax in lieu of wheelage tax	473.443	
Automated small vehicle fixed guideway system planning	L.1974, C. 573	1/20 mill within metropolitan transit taxing district.

Park District Tax Levies

General Application	Citation	Authorizations and Limitations
Acquisition, betterment and refunding bonds	398.17	Amount necessary.
Deficiency in payments made to park district board by local government units		
Operation and maintenance	398.16	Amount of deficiency. Levied on property in municipality failing to pay allocated costs.
Tax anticipation notes	398.16	Sufficient to make up deficiency in payments of principal and interest.
Applicable Only to Particular Park Districts		
Hennepin County Park Reserve District		
Operation	L.1973, C. 473	Not to exceed ¾ mill.

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.
Applicable Only to Particular Port Authorities		
Seaway Port Authority of Duluth		
Bonds and interest	L.1974, C. 131	5% in excess of amount necessary to pay principal and interest.

Regional Development Commission Tax Levies

General Application	Citation	Authorizations and Limitations
General purpose	462.396	1/6 mill.
Tax anticipation certificates deficiency	462.397	Amount required.

SPECIAL TAXING DISTRICT TAX LEVIES

Sanitary District Tax Levies

Applicable to All Sanitary Districts	Citation	Authorizations and Limitations
General purposes	115.31 Subd. 1	Amount necessary.
Construction and operation or bonds for construction and operation	115.33 Subd. 2	Amount necessary on property within benefited taxing subdistrict.
Water pollution control (sewage disposal systems)	115.46	Amount necessary.
Applicable Only to Particular Sanitary Districts		
Alexandria Lake Area Sanitary District Organizational expenses	L.1971, C. 869 L.1973, C. 632 L.1975, C. 287	5 mills.
Debt service	L.1971, C. 869 L.1973, C. 632 L.1975, C. 287	Amount necessary.
Deficiency in payment of allocated costs ...	L.1971, C. 869	Amount of deficiency levied on property within municipality failing to pay costs.
Emergency certificates of indebtedness	L.1971, C. 869	Amount sufficient to meet deficiency in receipts from taxes and other revenues.
Dover, Eyota and St. Charles Sanitary District Organizational expenses	L.1973, C. 160 L.1975, C. 270	8 mills.
Bonds and interest	L.1973, C. 160	Amount necessary.
Deficiency in payment of allocated costs ...	L.1973, C. 160	Amount of deficiency. Levied on property in municipality failing to pay allocated costs.
Emergency certificates of indebtedness	L.1973, C. 160	Amount sufficient to meet deficiency in receipts from taxes and other revenues.
Western Lake Superior Sanitary District Debt service	L.1971, C. 478	Amount necessary.
Deficiency in payment of allocated costs ...	L.1971, C. 478	Amount necessary.

Sanitary District Tax Levies

Applicable Only to Regional Sanitary Sewer Districts	Citation	Authorizations and Limitations
All purposes	115.61	Amount necessary.
Applicable Only to Particular Sanitary Sewer Districts		
Moose Lake and Windemere Sanitary Sewer District Administration, operation, maintenance and debt service	L.1974, C. 400 Section 11 L.1976, C. 293	Amount necessary.

St. Cloud Metropolitan Transit Commission

Tax Levies

General Application	Citation	Authorization and Limitations
General purposes	L.1969, C. 1134 L.1975, C. 32	5 mills.

Watershed District Tax Levies

General Application	Citation	Authorizations and Limitations
Organizational expenses	112.61 Subd. 2	¾ mill not to exceed \$60,000.

SPECIAL TAXING DISTRICT TAX LEVIES

Watershed District Tax Levies—Continued

General Application—Continued	Citation	Authorizations and Limitations
Administrative expenses and construction and maintenance of projects of common benefit ..	112.61 Subd. 3	1 mill not to exceed \$75,000.
Certain improvement projects	112.61 Subd. 3	½ mill for 15 years.
Applicable Only to Particular Watershed Districts		
Lower Red River Watershed Management Board, watershed districts in		
Construction and maintenance of projects of common benefit to the district	L.1976, C. 162	Half of two mill levy. May be levied for not more than ten years.
Construction and maintenance of projects of common benefit to more than one member district	L.1976, C. 162	Half of two mill levy. May be levied for not more than ten years.
Minnehaha Creek watershed district		
Administrative expenses and construction and maintenance of projects	L.1974, C. 513	Amount not to exceed \$125,000. Authorized in lieu of authorization in M.S. 112.61.
Rice Creek watershed district		
Administrative expenses and construction and maintenance of projects	L.1975, C. 74	Amount not to exceed \$125,000. Authorized in lieu of authorization in M.S. 112.61.
Water maintenance and repair fund	L.1975, C. 75	Amount not to exceed \$30,000 in levy year 1975 and \$15,000 annually thereafter.