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TAX LEVY

AUTHORIZATIONS AND LIMITATIONS

for

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

1977

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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.

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, Article 4, Section 2. 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 excluding the amounts levied for bonded indebtedness and welfare purposes and including portions of various state aids. The base was later expanded to include 1973 amounts of various discontinued state aids, 1975 amounts of local government aid, attached machinery aid and taconite aids and certain 1974 special levies. The 1977 legislature has decided to include special excess levies and some 1976 special levy amounts in the levy limit base.

For the levy year 1977, taxes payable 1978, the overall levy limitation of a governmental subdivision is established as follows: Take the sum of the 1976, payable 1977 levy limit base, the 1977 local government aids and taconite aids, and the 1976/1977 amounts which were levied pursuant to Minnesota Statutes 1976, Section 275.50, Subdivision 5 for any of the following special levy claims:

- a) The costs of satisfying non-tort judgements that did not involve action on an express contract or default on such a contract.
- b) The costs of settlements out of court except in tort claims and actions on express contracts.
- c) The costs of complying with laws enacted by the 1975 legislature or subsequent legislatures to the extent that these laws increase costs by requiring new or altered activities.
- d) The costs of expanding a county court system to the extent of the increase in costs over the amount levied for county or probate courts in levy year 1974, taxes payable 1975. Increased salaries and benefits of municipal and probate court judges are not included.
- e) The amounts required by any public pension plan to the extent that state or federal law increases the level of governmental financial support over the July 1, 1971 level. Increased costs of public pensions are not included if they are the result of increased benefits approved by the governmental subdivision.
- f) The amounts required to be levied in support of a volunteer firemen's relief association.
- g) The administrative costs of public assistance programs.
- h) Fifty percent of the expired special levies for extending municipal services to new private industrial and nonresidential commercial developments.

This total is reduced by 112% of the 1974 payable 1975 levy for diseased shade tree removal and then increased by six percent to arrive at the 1977 payable 1978 levy limit base.

Certain base adjustments are possible. If the levy limit population of a governmental subdivision has increased from 1976 to 1977, the 1977/1978 levy limit base established above must be divided by the 1976 levy limit population to arrive at the 1977 levy limit base per capita. The result is multiplied by the 1977 population to arrive at the 1977/1978 levy limit base.

The levy limit base can also be adjusted with the approval of the Levy Limit Review Board by the following amounts:

- a) The amount of revenue used by the governmental subdivision from surplus funds in calendar year 1971 for non special levy purposes.
- b) The amount of revenue required by changes in state law to finance new services whether or not the changed law directly mandates the new services.
- c) The general operating costs of providing new or expanded services because of annexations, consolidations or new incorporations since 1970.
- d) The amount necessary to bring a city or township's per capita levy limit base up to eighty percent of the average of the levy limit bases per capita for all cities and towns within the same county which are subject to the overall levy limitation.

A third type of levy limit base adjustment can be made either for taxes levied in 1977 payable 1978 or for taxes levied in 1978 payable 1979 if the governmental subdivision levied at least ninety-eight percent of its total levy limit for the preceding year. By resolution, a governmental subdivision (except for a city of the first class or a county containing such a city) may levy an amount up to ten percent greater than its levy limit base provided that the resolution for such an excess levy is published and a public hearing on the matter is held. (M.S. 275.52 Subd. 5). This excess levy becomes a permanent adjustment to the levy limit base.

The 1977/78 levy limit base including all adjustments is reduced by the amount of 1978 local government aids and taconite aids to reach a final figure for the 1977 payable 1978 levy limit base of a governmental subdivision.

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, 1976, 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, 1976 SPECIAL LEVIES, Section 275.51, Subdivision 3d.

The special levies authorized by Minnesota Statutes, 1976, Section 275.50, Subdivision 5, as further explained by the Rules and Regulations of the Department of Revenue (Min. 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 tort action or to pay the costs of an out of court settlement in a tort action against the governmental subdivision in lieu of such judgment. The governmental subdivision may claim a special levy 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 initially issued prior to Jan. 1, 1977 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 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, Section 275.50, Subdivision 5. Otherwise the excess amount of the levy will be deducted from the general levy made in the following year.
- d) pay the costs, not reimbursed by the state or federal government of payments made to or on behalf of recipients under any public assistance programs authorized by law.
- e) 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.
- f) 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.

- g) 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.
- h) 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.
- i) 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 divided by the preceding year's population of the governmental subdivision must be equal to or greater than two per cent of the per capita levy limitation for the preceding year.
- j) 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.
- k) 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.
- l) 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.
- m) 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.
- n) 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. However, one-half of the special levy amount authorized for the extension of service to a particular development may be included in the permanent levy limit base in the year following the year that the special levy is discontinued for that development.

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.

- o) 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.
- p) pay amounts required by law to reduce unfunded accrued liability of public pension funds, including interest, by 106 percent of the amount levied for that purpose in 1976 payable 1977. Estimated state aids expressly intended for the support of public pension funds are deducted from normal costs of the public pension funds. No amount of these aids may be considered as a deduction in determining the governmental subdivision's required levy for the reduction of unfunded accrued liabilities.

\$54 PER CAPITA LEVY LIMITATION

All charter and statutory cities are subject to the \$54 per capita levy limitation established by Minnesota Statutes 275.11. If a city has a population of 2500 or more, the lesser of the per capita limitation or the overall levy limitation (Minnesota Statutes, Sections 275.50 to 275.56) will apply.

Subdivision 1 of Minnesota Statutes, Section 275.11 provides that the most a city can levy for general and special purposes is \$54 per capita. First, this means that the most a city may levy for special purposes is the difference between the \$54 per capita limit and that portion of the \$54 levied for general fund purposes. In no case may the levy for special purposes exceed \$54 per capita. Secondly, Subdivision 1 limits the levy for general fund purposes to the difference between the \$54 per capita and the special purpose levy. However, if charter or statutory mill rate limitations on general fund levies are more restrictive than this last amount, then the charter or statutory limitations prevail. (Refer to Minnesota Statutes 1976, Sections 412.251 and 426.04 for applicable statutory limitations).

In addition to the \$54 per capita limitation established in Subdivision 1, an amount based on cost of living increases may be levied exclusively for general fund purposes. Under Subdivision 2 of Minnesota Statutes 275.11, the \$54 per capita figure becomes the base for determining the cost of living adjustment. For each of the first six points that the Department of Labor's Revised Consumer Price Index (1947-49 = 100) exceeds 102, the \$54 base is increased by 3 $\frac{1}{3}$ %. An additional one percent is applied to the \$54 base for each index point of the Revised Consumer Price Index in excess of 108. For a charter city, this cost of living adjustment authorized under Subdivision 2 may be levied only to the extent that charter or statutory provisions allow. In a statutory city or a city where more than 25% of its assessed valuation consists of iron ore, the cost of living adjustment is added to the levy limit established under Subdivision 1.

Assuming that charter and statutory limits are not more restrictive than those established pursuant to Minnesota Statutes, Section 275.11, the total per capita levy limitation for levy year 1977 taxes payable 1978 is calculated as follows:

(1) Consumer Price Index for Minneapolis/St. Paul, January, 1976 (1947-49 = 100)	252
(2) Index points upon which additional authorization for general fund purposes is calculated (240 minus 102)	150
(3) First six points above 102 multiplied times 3 $\frac{1}{3}$	20.00%
(4) One percent times the number of index points above 108	144.00%
(5) Total percentage increase in per capita limitation (20.00% plus 144%)	164.00%
(6) Cost of living adjustment for general fund purposes (\$54.00 times 164.00%)	\$88.56
(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)	\$142.56

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 the actual aids distributed exceed the estimated aid amounts for any taxes payable year, the excess of aid payments is deducted from the per capita levy limit provisions of Minnesota Statutes Section 275.11 for the following levy year. If the actual aids are less than the estimated aid amounts for any taxes payable year, in the following levy year the taxing district may levy for the amount of this deficit. Such a deficiency levy is exempt from per capita limitations.

The legislature may exempt particular special purpose levies from this per capita limitation. These are indicated by double asterisks in the sections of this manual concerning levy authorizations and limitations for statutory and charter cities.

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 Subd. 27	Amount necessary.**
Insurance		Amount necessary.** (50% of cost of benefits on dependents must be within limitations)
Employees group	471.61	
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	285.143	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		
3rd & 4th class Charter cities	426.04	13 $\frac{1}{2}$ 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; 11 $\frac{1}{2}$ 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	⅓ mill or 50 cents per capita.
Armory building commission (State)	193.145	⅓ 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	Sufficient to retire bonds.
Parking facility bonds	459.14	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	Sufficient to take care of deficiencies.**
Special assessment improvement bonds	429.091	50% in excess of amount certified by State Auditor.
State loans	475.73	\$15,000, if approved by voters.
Bridges over interstate or international waters	441.17	\$1,500 in cities other than first class.**
Charter commission expense	410.06	(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	Amount necessary.
Community correction centers	241.31	Amount necessary.
Comprehensive planning (cities in metropolitan area).	L.1976, C.127	⅓ mill or \$500, whichever is less.
County historical society	138.053	1/100 mill.**
Employer vans acquisition program		One time levy, not to exceed 1/10 mill.**
Administration	174.27	
Establishment	174.27	

**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
Firemen's relief		1/30 mill to 2/3 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.
No incorporated association		
Paid firemen	69.77	Amount of minimum liability.**
Volunteer Firemen	69.772	Financial requirements as defined in law.**
		Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount. Special levy for purposes of M.S. 275.50, subd. 5e.
Fire halls or equipment	465.73	
Forest fire or prairie fire prevention.	88.04	3 1/4 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.
		2/3 mill but not more than 50 cents per capita. May be increased to 1 1/3 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	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 2/3 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 2/3 mills, notwithstanding limitations of home rule charter.
Library	134.07	
Library (in neighboring municipality)	134.12	Amount necessary.
		Amount necessary within the limits permitted by law.
Memorial building	416.02	
Mental health service	245.62	2/3 mill.**
Mentally retarded activity center	252.22	1/6 mill.** Additional limitations apply in Hennepin and Ramsey counties.
Mosquito abatement.	18.111	1/3 mill.

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

***Applicable only to cities outside of the seven county metro area.

CITY TAX LEVIES—Continued

Applicable to All Cities

Special Purposes—Continued	Citation	Authorizations and Limitations
Municipal forest	459.06	1½ 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.
		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.* **
Permanent improvement and replacement fund	471.571	
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.
		⅓ 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	471.1921	
Recreation facilities		
Operation	471.191	⅓ mill; in excess of limitations after referendum; within limitation in cities on iron range.
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.**
		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.
Sewers and sewage disposal plants	444.075	
Construction	Subd. 4	
Use of facilities for public purposes	444.075	Amount necessary for payment of reasonable charges.
	Subd. 3	
	275.50	Amount necessary to implement shade tree disease control programs. Special levy effective for levy year 1977.
Shade tree disease control	Subd. 6	
Shade tree disease control supplementary levy	275.50	Costs of implementing shade tree disease control incurred in calendar year 1977 for which no 1976 levy was made.
	Subd. 6	

*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.

*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 to All Cities

Special Purposes—Continued	Citation	Authorizations and Limitations
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	$\frac{1}{3}$ 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	$\frac{1}{3}$ mill but not over \$3,000.
Fourth class cities	L.1917, C. 426	$\frac{1}{6}$ mill, but not over \$2,000.
Fourth class cities having commission form of government.	449.06	$\frac{1}{2}$ 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	\$2,000 where town and continuous 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.
	471.25	Per capita levy not to exceed the per capita levy of any other participating town or statutory city.
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	$\frac{1}{3}$ mill, but not over \$500.

*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 Only to Statutory Cities

Special Purposes—Continued	Citation	Authorizations and Limitations
Utilities fund (in statutory cities having a public utilities commission).	412.251	1½ mills.

Applicable Only to Particular Charter Cities

General and Special Purposes	Citation	Authorizations and Limitations
Alexandria		
Alexandria Lake Area Sanitary	L.1971, C. 869	
District.	L.1975, C. 287	Amount necessary.**
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 retirement of deficit.
Policemen's relief.	L.1965, C. 498	Amount necessary for current cost plus retirement of deficit.
Recreation facilities.	L.1969, C. 602	⅔ mill for operation and maintenance and 1⅓ 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	3⅓ 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.
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. ⅓ mill for permanent improvement fund.
Permanent improvement and equipment fund	L.1949, C. 215	1⅔ 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.**

**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
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 $\frac{2}{3}$ mills.
Eveleth		
Hospital	L.1957, C. 948	To retire bonds and interest.**
Permanent improvement and equipment fund	L.1949, C. 215	1 $\frac{2}{3}$ 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 $\frac{2}{3}$ 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.**
	145.916	
Hennepin County, Cities in	L.1976, C. 9	
Community health service.	Section 6	Amount necessary.
Lake Minnetonka Conservation District	L.1969, C. 272	$\frac{1}{3}$ mill.
Le Sueur		
Musical entertainment	L.1939, C. 219	$\frac{2}{3}$ 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.**
		Minimum obligation until 1980, thereafter additional amount to retire deficit by 2010.**
Firemen's relief	L.1971, C. 407	
Musical entertainment	L.1973, C. 81	1/10 mill.
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	1 $\frac{1}{3}$ mills.**
Firemen's relief	L.1969, C. 138	Amount necessary.**
Police pensions.	L.1967, C. 775	Sufficient to meet actuarial obligation.**

**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
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.**
	145.916	
Ramsey County, cities in	L.1976, C. 9	
Community health service.	Section 6	Amount necessary.
Red Wing		
Bonds and interest.	L.1973, C. 352	Amount necessary.**
	L.1969, C. 538	
Public transit assistance.	L.1974, C. 202	1/5 mill.
		Amount necessary plus sum necessary to achieve full funding in 40 years. Not to exceed three times salary deduction.
Richfield		
Policemen's pension.	L.1965, C. 458	
Rochester		
Band, orchestra, chorus	L.1967, C. 758	1 mill.
		1½ mills in 1971, thereafter sufficient to meet normal cost and retire deficit.
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	
Program for aged.	L.1965, C. 527	1/30 mill.
	145.916	
St. Cloud	L.1976, C. 9	
Community health service.	Section 6	Amount necessary.
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	⅓ mill.**
Disaster certificates of indebtedness	L.1965, C. 206	Payment of certificates and interest.**
Emergency relief	L.1961, C. 82	1/8 mill.
Flood control	L.1969, C. 536	Amount expended in preceding 12 months.
Flood control bonds.	L.1961, C. 514	Amount necessary.
Library	L.1959, C. 520	1⅓ mills.**
Music and advertising.	L.1961, C. 81	1/24 mill.
Musical entertainment	L.1961, C. 80	⅓ mill.
Parks and recreation	L.1961, C. 83	½ mill.**
Storm sewer bonds	L.1969, C. 507	Payment of bonds and interest.**
Waterworks bonds.	L.1961, C. 88	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
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	3½ mills, after public hearing.
Two Harbors		
Cemetery	L.1963, C. 103	1½ 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	½ 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	13½ mills.
Birchwood		
Lake conservation district	L.1971, C. 355	½ mill.
Bloomington		
Compensation for loss of admissions tax revenue	L.1977, C. 89 Section 13	Levy limit base increased by amount of 1976 admissions tax revenue.
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.**
Columbia Heights Police Relief Association Pension fund adjustments	L.1977, C. 374 Section 11	Amount necessary for pension fund adjustments pursuant to L. 1977 C. 374 section 11. Outside levy limitations. Effective in levy years 1977, 1978.
Minimum obligation costs	L.1977, C. 374 Section 11	Amount necessary. Outside levy limitations.
Unfunded liability amortization and increased benefits payments	L.1977, C. 374 Section 11	Amount necessary to amortize unfunded liability by 2010 plus benefit payments. Effective beginning in levy year 1979. Outside levy limitations.
Firemen's Relief Association Minimum obligation costs	L.1977, C. 374 Section 48	Amount necessary. Outside levy limitations.
Unfunded liability amortization	L.1977, C. 374 Section 48	Cost of amortizing unfunded liability by 2010. Effective beginning in levy year 1979.
Cook Cemetery	L.1965, C. 451	\$500.
Dellwood Lake conservation district	L.1971, C. 355	⅓ mill.
Dover Sanitary sewer district	L.1973, C. 160 L.1975, C. 270	Amount necessary.**
Duluth Parking facilities	L.1977, C.257 Section 2, 3	1/6 mill or amount necessary for bond payments on parking facilities.
Eveleth Public employee's police and fire fund Trust fund benefits	L.1977, C. 61 Section 6	Cost of trust fund benefits less investment income of trust fund. Special levy for purposes of M.S. 275.50, subd. 5.
Prior service purchase	L. 1977, C. 61 Section 8	Amount necessary for payment of principal and interest on bonds sold to finance employer's share of the purchase of prior service in public employees' police and fire fund. Outside statutory and charter limits on rate or amount.
Eyota Sanitary sewer district	L.1973, C. 160 L.1975, C. 270	Amount necessary.**
Fairmont Public Employees' Retirement Association	L. 1977, C. 100 Section 5	Minimum obligation costs plus amount necessary to amortize unfunded liability by 2010. Special levy for purposes of M.S. 275.50, subd. 5. Effective beginning in levy year 1979.
Falcon Heights Firemen's relief	L.1969, C. 526	Amount necessary to meet current accruing liability and amortize deficit.**

**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
Fridley Public Employees' Retirement Association.	L. 1977, C. 83 Section 4	Minimum obligation plus cost of amortizing unfunded liability by 2010. Special levy for purposes of M.S. 275.50, subd. 5. Effective beginning in levy year 1979.
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	$\frac{2}{3}$ 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.1968, C. 272	$\frac{1}{3}$ mill.
Park	412.531 L.1971, C. 462	$\frac{2}{3}$ 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 recreation levies.**
Library	L.1974, C. 209	2 mills in addition to $2\frac{2}{3}$ 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 $1\frac{2}{3}$ mill water and light levy.
Holland General purposes	L.1963, C. 228	$3\frac{1}{3}$ mills in addition to levies now authorized for general purposes.
Kenyon Medical clinic Construction	L.1977, C. 6	Amount necessary for payment of principal and interest on bonds of principal amount not greater than \$180,000.
Long Prairie General purposes	L.1961, C. 276	$19\frac{1}{3}$ mills.
Mahtomedi Lake conservation district	L.1971, C. 355	$\frac{1}{3}$ 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.

**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
Montgomery Musical entertainment	L.1939, C. 219	$\frac{2}{3}$ 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	$\frac{2}{3}$ 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	1 $\frac{2}{3}$ 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	$\frac{2}{3}$ 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	$\frac{2}{3}$ 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.
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 $\frac{2}{3}$ mills.
Wykoff Fire station and municipal building bonds. . .	L.1975, C. 22	Amount necessary.**

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

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	
	L.1976, C. 9	
Community health service	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 aquisition program		
Administration	174.27	1/100 mill.**
Establishment	174.27	One time levy not to exceed 1/10 mill.**
Fund establishment administrative.	174.27	
Error by auditor in previous tax levy, to correct	275.075	
Exchange land fund	L.1951, C. 289	
Extension committee	38.36	
		Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount. Special levy for purposes of M.S. 275.50, subd. 5e.
Fire halls or equipment	465.73	
Fire protection in unorganized townships	365.243	
Great River Road (certain counties)	373.27	
Health department	145.51	
Historical society	138.052	

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

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Hospital Districts	(M.S.1961-397.14)	
Bonds and interest	(M.S.1961-376.111)	
	L.1965, C.45, S.72	
Operation, maintenance,	397.09	
bonds and interest	397.10	
	402.06	
Human Services board	Subd. 2, Sec. 10	Amount necessary.
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 activivnynters	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	
	116A.01	
Public water and sewer system	Subd. 1a	
	275.50	
Shade tree disease control	Subd. 6	Amount necessary to implement shade tree disease control programs. Special levy effective for levy year 1977.
Shade tree disease control	275.50	
supplementary levy	Subd. 6	Costs of implementing shade tree diseases control incurred in calendar year 1977 for which no 1976 levy was made.
State post-audit expense	6.62	
Recreation programs for senior citizens	471.16	
	(355.35)	
Retirement, employees	(355.80)	
O.A.S.I.	(355.299)	
P.E.R.A.	353.28	
Employees on leave from state	352.041	
Revenue	275.09	

COUNTY TAX LEVIES—Continued

General Application—Continued	Citation	Authorizations and Limitations
Road and bridge	163.05	
Sanatorium		
Building and maintenance.	376.20	
Construction, improvement, equipment	376.19	
Establishment	376.28	
Sewers and sewage disposal plants (except metropolitan area counties)	444.075 Subd. 4	
Sheltered workshops.	121.712	
Soil and water conservation	40.07	
Solid waste management		
Advance funding	400.11	
Services provided to service areas	400.05	
Solid waste disposal sites of facilities (Metropolitan Counties)		
Acquisition and betterment	473.811	
Bonds	473.811	
State reassessment costs	270.18	
Timber development	282.38	
Veterans service officer	197.60	
Voting machines	206.12	
Water and related land resources management.	378.34	
	18.231	
Weed eradication.	Subd. 5	
Welfare		
Medical assistance.	256B.20	
Minnesota supplemental assistance, aid to families with dependent children, general assistance, etc. and administration expense	261.063 393.08	
Poor relief	261.062	

Applicable Only to Particular Counties

Special Purposes	Citation	Authorizations and Limitations
Aitkin		
Advertising	L.1967, C.611	1/3 mill.
Regional juvenile detention center	L.1971, C. 592	1/2 mill.
Anoka		
Arena facility operations and maintenance ..	L.1967, C. 530	Amount necessary.
Library buildings	L.1965, C. 448 Section 1	1/3 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
Big Stone Health nurse	L.1969, C. 652	1½ mills.
Blue Earth Service area	L.1969, C. 184	Amount necessary on property in service area.
Carlton Regional juvenile detention center	L.1971, C. 592	½ mill.
Carver Service area	L.1971, C. 384	Amount necessary on property in service area.
Cass Health nurse	L.1957, C. 213	¾ mill.
Chisago Nursing home	L.1963, C. 376	Payment of bonds and interest.
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.
Clay Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.
Clearwater Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.
Cook Health department	L.1971, C. 424	2 mills.
Regional juvenile detention center	L.1971, C. 592	½ mill.
Crow Wing Town purposes in unorganized townships . . .	L.1965, C. 512	3½ mills.
Dakota Library building acquisition, maintenance, operation and services	L.1963, C. 287	⅓ mill in area served by county system.
Road and bridge construction and improvement	L.1974, C. 396	⅓ mill.
Goodhue Fairgrounds buildings	L.1967, C. 785	1/6 mill on assessed value before issuance of bonds. (1967 to 1976).
Hennepin Building commission	L.1903, C. 247	Amount necessary.
Building reserve	L.1969, C. 930	11/12 mill less amount required for building bonds and interest.
Correctional facilities (Minneapolis work- house) employee's retirement	L.1975, C. 402	Amount certified by Minneapolis retirement board.
Court reporters retirement allowance	L.1963, C. 786	Sufficient to defray cost.
Court services	L.1963, C. 877	Amount necessary.
Hospital Capital outlay	L.1967, C. 280	⅓ mill.
Operation and maintenance	L.1963, C. 738 Sec. 3, Subd. 3 L.1976, C. 67	Amount necessary.
Library Acquisition, betterment or construction, and bonds and interest	L.1969, C. 967	¾ mill on taxable property not already taxed for any other public library system.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties

Special Purposes—Continued	Citation	Authorization and Limitations
Operation and maintenance.	Ex. L. 1967, C. 24	2-1/6 mills on taxable property not already taxed for other public library systems.
Isanti		
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 bene- fits.
Itasca		
Garbage disposal (in unorganized towns).	L.1963, C. 608	¾ mills in townships affected.
Hospital	L.1947, C. 340	½ mill.
Nursing home (Deer River)	L.1971, C. 423	Amount necessary.
Regional juvenile detention center	L.1971, C. 592	½ mill.
Kittson		
Minnesota Red River Valley Development Association.	L.1963, C. 343	1/12 mill.
Koochiching		
Dump ground.	L.1967, C. 542	½ mill.
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	½ mill.
Pine		
Hospital bonds.	L.1955, C. 180	Amount necessary.

COUNTY TAX LEVIES—*Continued*

Applicable Only to Particular Counties

Special Purposes—Continued	Citation	Authorizations and Limitations
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.
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 construction bonds.	L.1975, C. 258 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	1⅔ 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.

COUNTY TAX LEVIES—Continued

Applicable Only to Particular Counties

Special Purposes—Continued	Citation	Authorizations and Limitations
Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.
St. Louis		
Capital improvements on buildings	L.1974, C. 490	2/3 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.
Port authority	458.14	\$50,000.
Regional juvenile detention center	L.1971, C. 592	1/2 mill.
		5 1/2 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.
		Sufficient to defray estimated expenditures plus 1 2/3 mills if necessary, or an amount necessary to retire deficiency.
Welfare and nursing home.	L.1967, C. 621	
Work farm maintenance	L.1969, C. 557	1/3 mill for maintenance.
Scott		
Library building acquisition, maintenance, operation and services.	L.1963, C. 287	1/3 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	1 1/3 mills.
Wadena		
Courthouse bonds	L.1965, C. 442	2 2/3 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	1/3 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	1/3 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	Rate shall not exceed 5½ mills if this will produce at least an average of \$1,000 per section.*
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	285.143	Amount received in 1943 from money and credits tax levied in 1942.**
Levy limitations enforced by county auditor . .	275.08 275.10 275.35	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.***
Additional levy	275.09	1½ mills, if regular levy for general purposes is insufficient to carry on governmental functions.
Special Purposes		
Airports	360.037	Amount approved by voters.
Ambulance service	471.476 Subd. 2	Amount necessary.**
Ambulance service (service area).	471.476 Subd. 4	Amount necessary in area served.**
Aquatic vegetation control.	111.81	⅔ mill or 50 cents per capita.
Band, orchestra, or chorus	449.09	1 mill but not over \$1,500 upon approval of voters
Bonds and interest		At least 5% more than maturities, to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
General obligations	475.61	Amount necessary for payment, to be spread by auditor.
	475.64	Amount necessary to make good any deficiency in any prior levies.
	475.74	Sufficient to take care of deficiencies.**
Special assessment improvement bonds	429.091	50% in excess of amount certified by State Auditor.
State loans	475.73	Sufficient for interest and sinking fund.**
Water and sewer bonds	368.52	Sufficient to pay ½ cost of bridge repairs made by county.
Bridge repairs	165.12	Amount authorized at town meeting.
Buildings	365.14	

*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.

***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 (certain towns only)	471.24	\$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	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.**
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.
Equipment Certificates	368.01	Amount necessary. Applicable to towns of 1,200 people or more and having platted area within 20 miles of the city hall of a first class city of 200,000 or more population.
Fire halls or equipment	465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount. Special levy for purposes of M.S. 275.50, subd. 5e.
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.
Fire protection district	368.85	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 relief association (certain towns)	69.722 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.
Insect pests, control of	18.022	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.***
Judgments		
General	365.42	Amount of judgment.
Firemen	471.86	Sufficient to pay judgment.

*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.

***Applicable only to towns outside of the seven county metro area.

TOWN TAX LEVIES—Continued

Special Purposes—Continued	Citation	Authorizations and Limitations
Library (in neighboring municipality)	134.12	Amount necessary. ½ 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	⅔ mill.**
Mental health service	245.62	1/6 mill.**
Mentally retarded activity centers	252.22	⅓ mill.
Mosquito abatement.	18.111	1½ mills.
Municipal forests	459.06	Amount authorized by voters.
Park	365.10	
Parks, county Contributions to	398.33	Within limitations for park purposes. Amount certified by district not to exceed \$.18 per capita. May be increased to \$.35 per capita by voter approval.**
Park districts Operation and maintenance	398.16	\$1,000. Does not apply in Hennepin and Ramsey Counties.
Promotion of general safety and preservation of human life.	471.63	Amount of claim or estimated cost.**
State post-audit expense	6.62	
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 ⅔ mill but not to exceed \$10,000.* **
Recreation	471.1921	Amount necessary.
Road and bridge	164.04	3½ mills.
Road drainage	164.05	Sufficient to cover cost.
Road work done by county	163.16	
	275.50	Amount necessary to implement shade tree disease control programs. Special levy effective for levy year 1977.
Shade tree disease control	Subd. 6	
Shade tree disease control supplementary levy	275.50 Subd. 6	Costs of implementing shade tree disease control incurred in calendar year 1977 for which no 1976 levy was made.
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.**

*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	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.**
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 ⅓ 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	13⅓ mills.
Grand Lake General purposes, except road and bridge . . .	L.1961, C. 119	5 mills.
Grand Rapids Cemetery	L.1959, C. 298	⅓ mill. On all taxable town property including incorporated statutory cities.
Hines Dam operation & maintenance	L.1977, C.367 Sec. 2	Subject to limitations of M.S. 275.10.
Irondale General purposes	L.1971, C. 336	1⅓ mills.
Laketown and Chanhassen Lake Minnetonka conservation district	L.1969, C. 272	⅓ 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 ⅓ 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	

*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.

TOWN TAX LEVIES—Continued

Applicable Only to Particular Towns

General and Special Purposes—Continued	Citation	Authorizations and Limitations
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.
Joint recreation and park board	L.1971, C. 573	\$6.00 per capita plus cost of living adjustment based on change in consumer price index in lieu of other park and recreation levies.**
Thomson Road and bridge	L.1977, C. 246 Sec. 1	5 mills. Outside levy limitations, requires voter approval.
White Bear Lake conservation district	L.1971, C. 355	⅓ mill.

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

SCHOOL DISTRICT TAX LEVIES

General Provisions Initial Levy Limitations	Citation	Authorizations and Limitations
Maintenance Basic	275.125 Subd. 2a Clause 1	28 mills times the adjusted assessed valuation of the district for the preceding year.
Maintenance Referendum	275.125 Subd. 2a Clause 4	Amount specified in referendum ballot which has been approved by the voters of the district.
Maintenance Unemployment Insurance	275.125 Subd. 4	The amount needed for estimated payment for unemployment insurance compensation pursuant to Minnesota Statutes 268.06, Subd. 25.
Maintenance Judgment	275.125 Subd. 4	The amount of the judgment including interest the district is obliged to pay pursuant to Minnesota Statutes 127.05.
Maintenance State Audit	275.125 Subd. 4	The amount needed for payment of state audits pursuant to Minnesota Statutes 6.62.
Maintenance Excess	275.125 Subd. 6	An amount based on the 1970-71 maintenance cost per pupil unit times the number of pupil units.
Transportation Basic	275.125 Subd. 5	1 mill times the adjusted assessed valuation of the district for the preceding year.
Transportation Bus	275.125 Subd. 5	The amount needed for payment of pupil transportation vehicles less bus depreciation aid and other revenue for bus purchases.

SCHOOL DISTRICT TAX LEVIES—*Continued*

General Provisions Initial Levy Limitations—Continued	Citation	Authorizations and Limitations
Transportation Hazardous	275.125 Subd. 5	The amount of the approved costs the district is incurring in the current fiscal year due to extraordinary traffic hazards.
Transportation Leased Facilities	275.125 Subd. 5a	The amount of the increased costs above the transportation aid formula limitation resulting from changes in transportation patterns required by leasing a school in another district.
Community Service	275.125 Subd. 8	The greater of two dollars times the population of the district or the amount of the certified levy plus the categorical aid reduction in 1976.
Capital Expenditure Basic	275.125 Subd. 11a	A district must establish a community service advisory council and must invite the governing bodies of all counties, cities and townships located in the school district to a meeting to discuss methods of increasing mutual cooperation between such bodies and the school board before being authorized to certify a levy for community service.
Capital Expenditure Leased School Building	275.125 Subd. 12	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.
General Debt Service	275.125 Subd. 4	The amount of the additional capital expenditure funds needed and approved by the Commissioner to lease an existing school building up to the leasing cost.
Capital Loans (Dists. 12, 14, 15, 16, 279, 485, 728, 738, 743, 748 and 818)	124.43	Amounts necessary for debt service payments.
Debt Service Loans (Dist. 11, 12, 14, 16 279, 482 and 883)	142.42	A minimum levy "maximum effort debt service levy" is imposed. This minimum debt service levy must be made until all capital loans are paid.
State Loans (Held by the State Board of Investment) (Dists. 403, 409, 497, 535, 622, 690, 820, 833 and 891)	475.53	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.
School Construction Loans (Bonds held by the State) (Dists. 12, 14 and 279)	120.54	County Auditor levies for the school district 50% in excess of the amount certified by the State Auditor.
Building or Refunding Bonds (92% of the school districts)	475.61	Levied pursuant to M.S. 475.61.
Building Bonds (Taconite Financing) (Dists. 691 and 692)	1965 Laws, Ch. 735 1967 Laws, Ch. 324	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.
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	A portion of the debt service funds come from taconite companies instead of the general ad valorem levy.
		Levied pursuant to M.S. 475.61.

SCHOOL DISTRICT TAX LEVIES—Continued

General Provisions Initial Levy Limitations—Continued	Citation	Authorizations and Limitations.
Capital Bonds (Bond proceeds went into the capital expenditure fund) (District 625)	123.40 Subd. 7	Levied pursuant to M.S. 475.61.
AVTI (Area Vocational- Technical) Debt Service.	275.125 Subd. 4	Amounts necessary for debt service payments. An amount sufficient to cover the principle and interest due the following fiscal year plus at least 5% of the local share of the principle and interest due. The certified levy, before the calculation of tax rates is then reduced by the county auditor for the portion of the principle and interest that will be paid by the state.
AVTI Building Bonds (All 33 AVTI School Districts)	475.61	
AVTI Maintenance Basic For Districts 625, 709, Sp. 1, 287, 916 and 917.	275.125 Subd. 13 1977 Laws, Ch. 447, Article V, Sec. 13,	Minimum and maximum of ½ mill times the adjusted assessed valuation of the district for the preceding year.
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 and maximum of 1 mill times the adjusted assessed valuation of the district for the preceding year.
AVTI Maintenance Unemployment Insurance	275.125 Subd. 4	The amount needed for estimated payment for unemployment insurance compensation pursuant to Minnesota Statutes 268.06, Subd. 25. The amount of the judgement including interest the district is obliged to pay pursuant to Minnesota Statutes 127.05.
AVTI Maintenance Judgment	275.125 Subd. 4	
AVTI Maintenance State Audit	275.125 Subd. 4	The amount needed for payment of state audits pursuant to Minnesota Statutes 6.62.
 Special Provisions Initial Levy Limitations		
Maintenance Special Excess (Dist. 281, Robbinsdale)	275.125 Subd. 7	2 mills times the 1975 adjusted assessed value of the district plus an amount per pupil unit times the number of pupil units. This levy is authorized as long as the pupil units of the district are declining. /
Maintenance Special Excess (Sp. Dist. 1 and Dist. 625)	275.125 Subd. 6	An amount per pupil unit times the number of pupil units.
Maintenance Severance (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.
Maintenance Statutory Operating Debt (District 625, St. Paul)	1976 Laws, Ch. 20 Sec. 4	1.5 mills times the adjusted assessed valuation of the district reduced by the amount to be levied for some bonds issued.
Maintenance Retirement (Special District 1, Minneapolis)	275.125 Subd. 6a	An amount per pupil unit times the number of pupil units minus a set reduction based on levies in 1971 and 1975.
AVTI Maintenance Deficit (District 793, Staples)	275.125 Subd. 14	Amount needed to retire July 1, 1975 A.V.T.I. fund deficit not levied for in 1975 and 1976.

SCHOOL DISTRICT TAX LEVIES—*Continued*

General Provisions Initial Levy Limitations—Continued		Citation	Authorizations and Limitations
AVTI Maintenance Secondary Vocational (District 287)*		1977 Laws, Ch. 447, Article V, Sec. 13	.7 mill times the adjusted assessed valuation of the district.
AVTI Maintenance Secondary Vocational (Districts 916 and 917)*		1977 Laws, Ch. 447, Article V, Sec. 14 and 15	.5 mill times the adjusted assessed valuation of the district.
AVTI Maintenance Special Education (Districts 287, 916 and 917)*		1977 Laws, Ch. 447, Article V, Sec. 13 14 and 15	.6 mill times the adjusted assessed valuation of the district.
Dissolved District Liabilities		275.125 Subd. 4	The county auditor pursuant to Minnesota Statutes 122.45 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.
General and Special Provisions Levy Limitation Adjustments			Amount by which school taxes have been reduced by a reduction of valuation after levy was spread.
Abatements		275.48	
Categorical Aids			Levy Limitations excluding Maintenance Basic, Maintenance Referendum and Debt Service reduced by 50% or one minus levy limitation ratio times the previous fiscal year's aid payments.
Gross Earnings			Levy Limitations excluding Maintenance Referendum and Debt Service reduced by 50% or one minus levy limitation ratio times the previous fiscal year's payments. Maintenance Basic Levy Limitation cannot be reduced below 10 mills times the adjusted assessed valuation of the district for the preceding year. 60% of the amount not subtracted from the 1977 levy limitations shall be paid by the district to the Commissioner of Finance.
Non-Taxable Land			
U. of M. Pupil			
Armed Forces Land		275.125	
Airport		Subd. 9	
Taconite Production			
Taconite Railroad			
Gross Earnings		275.125	
Unmined Taconite Land Tax		Subd. 9	
Maintenance Attached Machinery Aid		273.138	Maintenance Basic Levy Limitation reduced by the amount of aid receivable.
Maintenance Excess Adjustment		M.S. 275.125 Subds. 10 and 15	Adjustments for final pupil units.
Maintenance Transfer		M.S. 475.61 Subd. 4	Maintenance Basic Levy Limitation reduced by the amount of debt service funds transferred to general fund. A transfer of funds occur when all debt service obligations are retired.
Transportation Hazardous Adjustment		M.S. 275.125 Subd. 10	Adjustments for errors in estimates of ap- proved costs.
Capital Expenditure Basic Adjustment		M.S. 275.125 Subds. 10 and 15	Adjustments for final pupil units.

*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, 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

General and Special Provisions Levy Limitation Adjustments—Continued	Citation	Authorizations and Limitations
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	Debt Service Levy Limitation reduced by net proceeds from leasing a schoolhouse.

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	1⅔ 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.
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 (including nursing home facilities)	L.1963, C. 276	Amount necessary.
O.A.S.I. contributions and State Agency expenses	355.80	Amount necessary.

Housing and Redevelopment Authority

General Application	Citation	Authorizations and Limitations
Redevelopment purposes	462.545	⅓ mill upon approval of the municipal governing 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).

*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—*Continued*

Metropolitan Airports Commission

Tax Levies

General Application	Citation	Authorizations and Limitations
Special purposes	473.667	1/20 mill.
Bonds and interest	473.671	1/3 mill.
Operation and maintenance	473.661	1/3 mill.

Metropolitan Council

Tax Levies

General Application	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.

Metropolitan Transit Commission

Tax Levies

General Application	Citation	Authorizations and Limitations
Operating expense of regular bus route service	473.446 Subd. 1	1.72 mills.
Certificates of indebtedness outstanding on 7-1-77	473.446 Subd. 1	Amount necessary.
Capital acquisition and improvement bonds . . .	473.446 Subd. 1	Amount necessary to amortize bonds of up to \$9 million in principal amount.
Metropolitan transit area outside transit taxing district.	473.446	10% of sum of above levies levied on metropolitan transit area outside metropolitan transit taxing district.
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 2/3 mill.

SPECIAL TAXING DISTRICT TAX LEVIES—*Continued*

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.

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.

SPECIAL TAXING DISTRICT TAX LEVIES—*Continued*

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	L.1974, C. 400 Section 11	
Administration, operation, maintenance and debt service.	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	$\frac{2}{3}$ mill not to exceed \$60,000.
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	$\frac{1}{3}$ 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	1975 and \$15,000 annually thereafter.