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# **1983 TAX LEVY**

## **AUTHORIZATIONS AND LIMITATIONS**

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## Foreword

This booklet is an index of the general and special state laws which authorize property tax levies by local governmental units as well as those which place limitations on the amounts of the tax levies. It is intended to serve as a guide for officials of governmental subdivisions who are involved in setting the tax levies.

This index does not include state laws involving property tax levies of the state government or of cities of the first class (Duluth, Minneapolis and St. Paul). It also does not reflect any authorizations or limitations on tax levies which may be contained in the charters of second, third, or fourth class cities.

The citations in this index refer to Minnesota Statutes 1982; Laws 1983, Regular Session; or to chapters in the various session laws.

## GENERAL PROVISIONS ON THE MILL RATE LIMITATIONS

To determine the amount of the allowable levy under a mill rate limitation, the mill rate is applied to the assessed value of a taxing district with certain adjustments allowed. The adjustments which may be made are:

- 1) Minnesota Statutes 1982, Section 272.64 permits the mill rate limit itself to be increased by the same ratio that the taxable value of class 2 personal property (household goods) was to the value of all taxable property on the date of the last assessment of class 2 personal property. For example if the ratio of class 2 personal property to all taxable property is 0.07, a taxing district's mill rate limitation of 2 mills is increased to 2.14 mills. In accordance with Minnesota Statutes 1982, Section 275.125, Subdivision 11a, this adjustment is not made for the limitations on capital expenditures of school districts.
- 2) For the purpose of determining the levy limit assessed value to be used in calculating the amount of the allowable mill rate levy for taxing districts, the actual assessed value is adjusted in the following ways:
  - a) The assessed value of homesteads classified as 3b and 3c property are to be increased. For the agricultural homesteads (classification 3b), the assessed value is based on 33-1/3% of the market value instead of the current rates of 14% of the homestead base value and 19% of the excess of market value over the homestead base value. For non-agricultural homesteads (classification 3c), the assessed value is based on 40% of the market value instead of 17% of market value up to one-half of the homestead base value, 19% of the remaining market value up to the second half of the homestead base value, and 30% of the excess of market value over the homestead base value. For example, an agricultural homestead property with a market value of \$1,000,000 would have a 1983 assessed value of \$187,000 figured at 14% on a homestead base value of \$60,000 and 19% of the remaining \$940,000 of market value. Using the 33-1/3% rate, the assessed value increases to \$333,333. For a second example, a non-agricultural or residential homestead property with a market value of \$80,000 would have a 1983 assessed value of \$16,800 figured at 17% on the first \$30,000 of market value, 19% on the second \$30,000 of market value, and 30% on the remaining \$20,000 of market value. Using the 40% rate, the assessed value increases to \$32,000. (Laws 1983, Chapter 342, Article II, Sections 9 and 11; Minnesota Statutes 1982, Section 273.13, Subdivision 7a).
  - b) The assessed value will be reduced by the assessed value of any tax increment district within the taxing district. For example, an assessed value of \$1,500,000 with a tax increment value of \$100,000 is reduced to \$1,400,000 (Minnesota Statutes 1982, Section 273.76). The assessed value within a county will be reduced by an amount equal to 10% of the assessed value of high voltage transmission lines and related facilities (Minnesota Statutes 1982, Section 273.425). To be included in the reduction, the transmission lines must carry a voltage of 200 kilovolts or more (Minnesota Statutes 1982, Section 116C.52, Subdivision 3); must have been constructed after June 20, 1974; and must run over city or organized-township land which received transmission-line credit (Minnesota Statutes 1982, Section 273.42, Subdivision 2). For a taxing district within the seven-county metropolitan area, the assessed value will be decreased by the contribution value for the taxing district and increased by the distribution value for the taxing district as determined under the fiscal disparities laws (Minnesota Statutes 1982, Section 473F.08).
  - c) The assessed value will be increased by the assessed value in 1966 of all property exempt from taxation by Extra Session Laws 1967, Chapter 32 (Minnesota Statutes 1982, Section 275.49). In accordance with Minnesota Statutes 1982, Section 275.125, Subdivision 11a, this adjustment is not made for limitations on capital expenditures of school districts.
- 3) Minnesota Statutes 1982, Section 273.1102 requires that any mill rate limitation established by law or charter provision prior to 1973 be reduced to one-third of its previous value unless or until such law or charter is amended to provide a different limit.

## THE OVERALL LEVY LIMITATION

The overall levy limitation (Minnesota Statutes 1982, Sections 275.50 to 275.56, as amended by Laws 1983, Chapter 342, Article III, and Laws 1983, Chapter 184) applies to all cities of 5,000 population or more and all counties. The overall levy limitation does not apply to cities of less than 5,000 population, towns, special taxing districts, and school districts. The Department of Revenue administers the overall levy limitation (formerly called the 8% levy limitation) and notifies each governmental subdivision of its levy limitation. A governmental subdivision is limited in its property tax levy to an amount no greater than its levy limitation except for special assessments and for certain levies authorized outside the overall levy limitation. Levies authorized outside the overall levy limitation are called special levies and are certified by each governmental subdivision on a form filed annually with the Department of Revenue. When a county or city has a levy which is in excess of its overall levy limitation, a penalty is imposed by decreasing the amount of Local Government Aid paid to the governmental subdivision by 33% of the amount levied in excess of its overall levy limitation.

The procedure for calculating the overall levy limitation for payable 1984 was established by Laws 1983, Chapter 342, Article III, Sections 4-7. The first step is to determine the levy limit base. For both counties and cities, the levy limit base is equal to the sum of the following amounts: (1) the 1983 levy limitation, (2) the 1983 certified Local Government Aid, (3) the 1983 taconite aid payments, (4) the reduction in attached machinery aid for calendar year 1984, and (5) the amount of any base adjustment approved by the Commissioner of Revenue for unreserved or undesignated surplus funds expended for nonspecial levy purposes in calendar year 1981. In addition to the above amounts, a city's levy limit base may include its total amount levied as special assessments for payable 1983 for municipal operation and maintenance activities, and a county's levy limit base may include its payable 1983 natural resources aid.

The second step involves several adjustments to the levy limit base. First of all, both counties and cities receive an inflation adjustment which is equal to the greater of 5% or the percentage increase in the Implicit Price Deflator (IPD) for government purchases of goods and services for the twelve-month period ending June 30, 1983. According to the Bureau of Economic Analysis of the United States Department of Commerce which develops the inflation factor for governments, the IPD for the above time period was 6.3 percent. Therefore, the levy limit base for payable 1984 is increased by 6.3 percent for both counties and cities.

Next, the inflation adjusted 1984 levy limit base is increased by a growth factor for both counties and cities. This growth adjustment is equal to the greater of the increase in population or in the number of households between calendar year 1982 and 1983. For the counties and cities within the seven-county metropolitan area, the 1982 and 1983 population and household estimates are those made by the Metropolitan Council for April 1, 1982 and April 1, 1983, respectively. The 1982 and 1983 population and household estimates for the counties and cities outside of the seven-county metropolitan area are those made by the State Demographer for April 1, 1981 and April 1, 1982, respectively. If a county or a city had a special federal census taken on or before July 1, 1983, the results of the special federal census are used for the 1983 estimates.

Finally, a county or a city may have its population/household adjusted 1984 levy limit base increased by the amount of any permanent adjustment approved at a general or special election which was held between October 1, 1982 and September 30, 1983. In order to qualify as a permanent adjustment, the voter approved increase must have been stated in a dollar amount and must not have been approved with a time restriction.

One more adjustment to the levy limit base for payable 1984 is possible for cities only. If a city claimed its increased costs for industrial and nonresidential commercial development as a special levy for payable 1983, then its levy limit base may be increased by one-half of that special levy based on the 1979 basic construction permits. This adjustment is granted as compensation for the fact that the 1979 permits are dropped out of the special levy formula for payable 1984.

In contrast to the increases based on the inflation, the population/household, and the referendum adjustments described above, there is an adjustment which may decrease the levy limit base for counties only. For the first time in payable 1984, a county may claim the operating costs of its county or regional jail as a special levy. If a county does claim this special levy in payable 1984, then any amount levied by the county for operating its county or regional jail in payable 1983 and included in the levy subject to its payable 1983 levy limitation must be deducted from its payable 1984 adjusted levy limit base.

As a third and final step in the procedure for calculating the levy limitation for payable 1984, the adjusted levy limit base is reduced by the sum of several 1984 aids. For all counties, the adjusted levy limit base is reduced by (1) the 1984 Local Government Aid, (2) the 1984 taconite aids which include only 75 percent of the taconite county road and bridge aid, (3) the portion of the 1984 natural resources aid which is required to be used for property tax reduction, (4) the 1984 wetlands reimbursement, and (5) the 1984 native prairie reimbursement. For all cities, the adjusted levy limit base is reduced by (1) the 1984 Local Government Aid, and (2) the taconite aids. The resulting figure is the overall levy limitation for payable 1984.

Minnesota Statutes 1982, Section 275.54, authorizes levy limit base adjustments to reflect boundary changes or transfers of functions between governmental subdivisions. When two or more governmental subdivisions are consolidated, the highest per capita levy limit base prior to consolidation is used for the resulting governmental subdivision. If a city gains significantly in population through annexation, its levy limit base is increased by the population adjustment multiplied by the city's levy limit base per capita. When a function or service is transferred to another governmental subdivision, corresponding decreases and increases are made in the levy limit bases of the respective governmental subdivisions by the Commissioner of Revenue to reflect the shift in property tax burden.

With a few exceptions, the levies authorized outside the overall levy limitation are listed in Minnesota Statutes 1982, Section 275.50, Subdivisions 5 and 7, as amended by Laws 1983, Chapter 342, Article III, Section 2 and Laws 1983, Chapter 184. The exceptions are levies authorized outside the overall levy limitation by special laws passed after the reenactment of Minnesota Statutes, Section 275.51, Subdivision 1 by Third Special Session Laws 1981, Chapter 2, Article IV, Section 10; and levies authorized by direct referendums under the provision of Minnesota Statutes 1982, Section 275.58.

Please note that, even though a special law passed prior to 1981 exempts a levy from all statutory and charter limitations, the levy is still subject to the overall levy limitation. This is true because the special law would be in conflict with Minnesota Statutes 1982, Section 275.51, Subdivision 1 which states that, "notwithstanding any provisions of law or municipal charter to the contrary," the overall levy limitation shall apply to all tax levies for all purposes other than those for which special levies under Section 275.50 and special assessments are made. According to Minnesota Statutes 1982, Section 645.26, Subdivision 4, when the provisions of two or more laws passed at different sessions of the legislature are irreconcilable, the law latest in date of final

enactment shall prevail. Therefore, Section 275.51, Subdivision 1 would prevail over any special law passed before the third special session of the 1981 legislature, and the levy exempted from all statutory and charter levy limitations by such special law would still be subject to the overall levy limitation.

The special levies which are defined above as exceptions are footnoted in this index. The special levies which are listed in Minnesota Statutes 1982, Section 275.50, Subdivisions 5 and 7, as amended by Laws 1983, Chapter 342, Article III, Section 2 and Laws 1983, Chapter 184 are summarized below and are not footnoted in this index.

#### **Subdivision 5**

- a) The costs of judgments or settlements in tort actions. The increase in the levy for the costs of liability insurance (or self insurance) over the 1970/1971 levy for these costs can also be included as a special levy. However, this does not include any levy for workmen's compensation insurance, insurance for the county agricultural society, or dram shop liability insurance if paid by non-tax revenues.
- b) The costs of complying with a written lawful order initially issued prior to January 1, 1977 by an agency of the state or federal government. Stipulation agreements or permits for treatment works or disposal systems for pollution abatement initially issued before January 1, 1977 can be used.
- c) The increase in the levy for the required local share of any legally authorized program where matching funds are provided by the state or federal government over the 1970/1971 levy for the program. This does not include the costs of (1) administration of income maintenance (public assistance) programs, (2) the increased local share for the delivery or purchase of social services and social services administration, (3) levies for sheltered workshops or work activity programs, and (4) levies where a specific local share is not required (for instance, the county levy for county state-aid highways).
- d) The costs of social services and its administration and the non-administrative costs of public assistance payments under Minnesota Supplemental Assistance, Aid to Families with Dependent Children, Medical Assistance, and General Assistance. Levies for county hospitals or nursing homes can be included under Medical Assistance where appropriate. Except for general assistance (both medical care and non-medical care costs) and hospital care of indigents not under a public assistance program, the aggregate amounts levied under this clause are subject to a maximum increase of 18% each year.
- e) The costs of principal and interest on bonded indebtedness. This can include the amount of liquor store revenues used to pay principal and interest on municipal liquor store bonds in the year preceding the current levy year.
- f) The costs of principal and interest on certificates of indebtedness which were issued for any purposes other than to fund current expenses, a shortage of tax receipts, or the extraordinary expenditures resulting from a public emergency. These are primarily certificates of indebtedness issued to finance the purchase of police or fire equipment, ambulance equipment, or street maintenance or construction equipment as authorized for statutory cities by Minnesota Statutes 1982, Section 412.301 and for charter cities by Laws 1983, Chapter 361, Section 1. This does not include tax anticipation or aid anticipation certificates of indebtedness.
- g) The costs of payments made to the State Armory Building Commission under Minnesota Statutes 1982, Section 193.145, Subdivision 2, to pay the principal and interest on armory construction bonds.
- h) The bonded indebtedness portion of any payments made to another political subdivision of the state to the extent that such payments are used to retire the principal and interest on bonds or certificates of indebtedness of the type that qualify for a special levy.
- i) The decrease in mobile home tax receipts for the current levy year compared to the amount of the 1971 mobile home registration tax distribution.
- j) The portion of any levy omitted by the auditor through error or inadvertence in any year since payable 1971 if no levy has previously corrected the error. The portion of the levy made cannot, when added to the levy in the year it was omitted, result in violation of any applicable levy limitation.
- k) The portion of any levy omitted through error or inadvertency by the officials of a city in any years since payable 1971. The same restrictions apply as in (j) above.
- l) The increased costs of municipal services resulting from an annexation or consolidation ordered by the Minnesota Municipal Board. The amount of such increased costs must be the costs as estimated by the Minnesota Municipal Board and contained in a Municipal Board order. The total special levy may not exceed 50% of the governmental unit's levy limit base and may not be in effect for more than three years after the Board's order.
- m) The increased costs of providing municipal services to new private industrial and nonresidential commercial developments. The amount is calculated in two parts. The first one is for the initial costs of site preparation and is limited to the costs in one year. The second is available only to cities and is based on a formula using building permits issued in the three years preceding the current levy year. The special levy is essentially the city's levy limit mill rate multiplied by the increase in the assessed value of new industrial and nonresidential commercial developments.



- n) A portion of the losses in tax receipts to a city due to tax abatements or court actions in the year preceding the current levy year. To avoid duplication of a special levy, this special levy is limited to the amount of the losses times the ratio of the nonspecial levies to total levies for taxes payable in the year the abatements were granted. County governments are not authorized to claim this special levy.
- o) The increase in the levy over 106 % of the amount levied for 1976/1977 for reducing the unfunded accrued liability (deficit) of certain pension funds, including interest on the deficit (Public Employees Retirement Association, local police or firefighter's relief associations, and volunteer firefighter's relief associations).
- p) The costs of establishing and administering a public employer commuter van program in accordance with Minnesota Statutes 1982, Section 174.27. This special levy is limited to 0.1 mill for establishment of a program and 0.01 mill for administration of a program.
- q) The costs of the Southern Minnesota River Basin Area II for Blue Earth, Brown, Cottonwood, Lac Qui Parle, Lincoln, Lyon, Murray, Pipestone, Redwood, or Yellow Medicine Counties. (Laws 1979, Chapter 253, and Minnesota Statutes 1982, Section 104.42 to 104.50.)
- r) To compensate for loss of revenue due to tax abatements or court action under Minnesota Statutes 1982, Section 270.01, 270.17, or 278.01, resulting from reassessments ordered by the Commissioner of Revenue under Minnesota Statutes 1982, Section 270.16. Unlike special levy (n) above, a county government may claim this special levy. A city using this special levy may not include the same amounts in special levy (n) above.
- s) The costs of operating a county jail are authorized as a special levy under Laws 1983, Chapter 184 for counties only. This special levy also applies to the operating costs of a regional jail financed in accordance with Minnesota Statutes 1982, Section 641.264.
- t) The costs of shade tree disease control programs in accordance with Minnesota Statutes 1982, Section 18.023. This special levy includes the costs of sanitation, reforestation, equipment, and foresters. The levy is to be reduced by the unspent balance of the similar levy for payable 1983, by the funds to be provided by state or federal grants, by fees to be collected, or by the cost of equipment purchased through the issuance of bonds or certificates of indebtedness.
- u) The county's share of the costs for the Minnesota Cooperative Soil Survey under Minnesota Statutes 1982, Section 40.07, Subdivision 15.

#### **Subdivision 7.**

The costs of services provided within a subordinate service district in accordance with Minnesota Statutes 1982, Section 375B.09. This special levy is authorized for all county governments (except the county governments of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, Washington, and St. Louis) upon the establishment of a subordinate service district.

### **\$54 PER CAPITA LEVY LIMITATION**

The \$54 per capita levy limitation (Minnesota Statutes 1982, Section 275.11) applies to all cities except those cities which have a major electric generation facility that is of at least 500 megawatts capacity and capable of consumer usage within their borders. Cities that are subject to the overall levy limitation must also comply with the \$54 per capita limitation. Generally, the \$54 per capita levy limitation places a limitation on the total levy of a city for general and special purposes. While the original limitation was \$54 per capita, an adjustment is made annually for both general fund purposes and for special purposes to reflect the increase in the Revised Consumer Price Index for Minneapolis/St. Paul, published by the United States Department of Labor, Bureau of Labor Statistics. For taxes levied in 1983, payable in 1984, the per capita limitation is \$246.78 (\$54 plus \$192.78 which is the cost-of-living adjustment in 1983/1984).

The cost-of-living adjustment added to the \$54 per capita limit applies to both general fund levies and those special purpose levies which are subject to the per capita limitation. The cost-of-living adjustment for general fund purposes is also added to the mill rate limitations of statutory cities, regular charter cities, and charter cities having more than 25 % of their assessed valuation consisting of iron ore (iron ore charter cities). A summary follows of the limitations on the general fund for cities subject to the \$54 per capita limitation. All limitations must be met.

### **GENERAL FUND LIMITATIONS**

Statutory Cities-Lesser of:

1. Portion of total per capita limitation not used for special purposes.
2. Cost-of-living adjustment plus mill rate limitation (11-2/3 mills if the assessed value is less than \$1,500,000; 10 mills if the assessed value is \$1,500,000 or more).

- Iron Ore Charter Cities-Least of:
1. Portion of total per capita limitation not used for special purposes.
  2. Cost-of-living adjustment plus charter authorization for general fund purposes.
  3. Cost-of-living adjustment plus mill rate limitation of 13-1/3 mills (applicable to most third and fourth class cities).
- Other Charter Cities-Least of:
1. Portion of total per capita limitation not used for special purposes.
  2. Charter authorization for general fund purposes.
  3. Cost-of-living adjustment plus mill rate limitation of 13-1/3 mills (applicable to most third and fourth class cities).

The county auditor is responsible for enforcement of the \$54 per capita limitation as indicated in Minnesota Statutes 1982, Section 275.16. No city can be required to reduce its levy below the per capita amount levied in 1970/1971. In determining compliance with this limitation, some special purpose levies have been authorized outside of the \$54 per capita levy limitation. Those special purpose levies authorized outside this limitation have a single asterisk in the section on cities in the index.

It should be noted that the special levies authorized outside the overall levy limitation are not always authorized outside the \$54 per capita levy limitation; nor does a special purpose levy being authorized outside the \$54 per capita levy limitation mean that the levy is necessarily authorized outside the overall levy limitation. An example of the first case is a levy for principal and interest on general obligation bonds; an example of the second is a special purpose levy for ambulance service.

### **RELATION OF \$54 PER CAPITA AND GENERAL FUND MILL RATE LIMITATIONS**

Consider a city having a population of 2,400 with a levy limit assessed value of \$2,000,000 and having no iron ore. The \$54 per capita limitation for 1983/1984 is \$246.78 times the 2,400 which is \$592,272. Except for special purpose levies which are outside Minnesota Statutes 1982, Section 275.11, the city is limited to a levy of \$592,272 for general and special purposes together. The limitations on the general fund levy can also be determined. For the city in this example, the cost-of-living adjustment in 1983/1984 is \$192.78 times 2,400 which equals \$462,672. The difference between the limitation for general and special purposes of \$592,272 and the cost-of-living adjustment of \$462,672 is \$129,600. Assume that the city has \$105,000 in special purpose levies subject to the per capita limitation. Its maximum levy for the general fund from the per capita limitation is \$462,672 plus \$24,600 (this is \$129,600 minus \$105,000) which is \$487,272. The city has a general fund limitation of \$487,272 unless the operation of an applicable mill rate or charter limitation would allow less than \$487,272. These limitations depend upon whether it is a statutory or charter city.

#### **STATUTORY CITY (Minnesota Statutes 1982, Section 412.251)**

Appropriate mill rate	10 mills
Times: Levy limit assessed value	\$2,000,000
Initial limitation	\$ 20,000
Plus: Cost-of-living adjustment	\$ 462,672
Limitation on general fund	\$ 482,672

Since the mill rate limitation is less than \$487,272, this statutory city is limited to a general fund levy of \$482,672.

#### **CHARTER CITY (third class, no charter limitation) (Minnesota Statutes 1982, Section 426.04)**

Appropriate mill rate	13-1/3 mills
Times: Levy limit assessed value	\$2,000,000
Initial Limitation	\$ 26,666
Plus: Cost-of-living adjustment	\$ 462,672
Limitation on general fund	\$ 489,338

Since this limitation is greater than \$487,272, this charter city is limited to a general fund levy of \$482,672.

## 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	All special laws involving one county that were inconsistent with this law were superceded.
Taxpayers may bring action against the county to enjoin collection of an excess levy. ....	M.S. 1982, 275.26	
County auditor's responsibility for levy limitations. ....	M.S. 1982 275.08	Auditor shall extend only amount permitted by law. Auditor may estimate mill rate or assessed value for levying taxes in overlapping district if actual counts are not received by deadline. Adjustments for high or low estimations will be made later by law.
Error by auditor in previous tax levy, to correct	M.S. 1982, 275.075	All or any part of amount omitted that was within levy limitation.
Levy to be entered on tax lists. ....	M.S. 1982, 275.09	
<b>General Application</b>		
Agricultural societies. ....	M.S. 1982, 38.27	Amount needed including costs of liability insurance.
Ambulance service (except Hennepin). ....	M.S. 1982, 471.476	Amount necessary.
Armories (except in counties containing a city of the first class). ....	M.S. 1982, 193.145	Amount necessary.
Assessments, unpaid county. ....	M.S. 1982, 106.381	Amount necessary.
Building commission. ....	M.S. 1982, 394.05	Amount necessary.
Bonds and interest		
General obligation. ....	M.S. 1982, 475.61	Amount necessary.
No levy certified by county. ....	M.S. 1982, 475.64	Amount necessary.
State loans. ....	M.S. 1982, 475.73	Amount necessary.
Building fund (except Hennepin or St. Louis). ....	M.S. 1982, 373.25	Amount necessary.
Civil defense. ....	M.S. 1982, 12.26	Amount necessary.
Community health service. ....	M.S. 1982, 145.916	Amount necessary.**
Community corrections centers. ....	M.S. 1982, 241.31	Amount necessary.**
Community social services. ....	M.S. 1982, 256E.06	At least determined amount.
Comprehensive planning (metropolitan counties). ....	M.S. 1982, 473.87	Amount necessary.
County court. ....	M.S. 1982, 487.02	Amount necessary.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.



## COUNTY TAX LEVIES — Continued

General Application — Continued	Citation	Authorizations and Limitations
Courthouse and city hall, joint (Hennepin Ramsey, and St. Louis only) Bonds .....	M.S. 1982, 374.06	Amount not to exceed \$2,000,000 for county share.
Courthouse and city hall, joint (Excluding Hennepin, Ramsey, and St. Louis) Bonds .....	M.S. 1982, 374.29	Amount necessary for county share with voter approval.
Dam safety loan, state .....	M.S. 1982, 105.482, Subd. 5a	Amount necessary to repay local share of costs.
District heating system .....	M.S. 1982, 116J.36, Subd. 9	Amount necessary to repay state loan for design and consultation.
Employer vans acquisition program Administration .....	M.S. 1982, 174.27	1/100 mill.
Establishment .....	M.S. 1982, 174.27	One time levy not to exceed 1/10 mill.
Exchange land fund .....	L. 1951, C.289	Amount necessary.
Extension committee .....	M.S. 1982, 38.36	Amount necessary.
Fire halls or equipment .....	M.S. 1982, 465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount. **
Forest fire prevention, land improvement for Bonds .....	M.S. 1982, 88.40, 88.44	Amount necessary for principal and interest not to exceed 5 % of taxable value with approval of voters.
Government study commission, county .....	M.S. 1982, 375A.13	Not to exceed \$5,000 per year unless authorized by county board.
Great River Road (certain counties) .....	M.S. 1982, 373.27	Amount necessary.
Health department .....	M.S. 1982, 145.51	Amount necessary.
Historical society .....	M.S. 1982, 138.052	Amount necessary for societies affiliated with Minnesota Historical Society.
Hospital and almshouse, county and city Bonds .....	M.S. 1982, 377.05	Not to exceed \$140,000. Only for counties with a board of control.
Hospital Districts: Operation .....	M.S. 1982, 397.09	Amount necessary.
Bonds and interests .....	M.S. 1982, 397.10	Amount necessary.
Housing and Redevelopment costs allocated by Metropolitan Council .....	M.S. 1982, 473.201	Amount certified by Metropolitan Council.
Human services board .....	M.S. 1982, 402.065	Amount necessary.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES — Continued

General Application — Continued	Citation	Authorizations and Limitations
Insect pests, control of .....	M.S. 1982, 18.022	Amount necessary.
Insurance, employees group .....	M.S. 1982, 471.61	Amount necessary.
Jail construction .....	M.S. 1982, 641.23	Amount necessary.
Jail, regional .....	M.S. 1982, 641.264	Amount necessary.
Judgments .....	M.S. 1982, 373.12	Amount necessary.
Lake improvement district .....	M.S. 1982, 378.52	Amount necessary.
Legal assistance to needy .....	M.S. 1982, 375.167	1/4 mill.
Library, county .....	L. 1983, C. 314, Article XI, Section 1	Amount necessary but only on property not al- ready taxed for public library service.
Library (contract for service) .....	L. 1983, C. 314, Article XI, Section 6	Amount necessary but only on property not al- ready taxed for public library service.
Library, regional .....	L. 1983, C. 314, Article XI, Section 18	Amount necessary as a portion of the levy authorized under L. 1983, C. 314, Article XI, sec- tion 1.**
Monuments for surveys, reestablishment and relocation .....	M.S. 1982, 381.12	Amount necessary.
Nursing home .....	M.S. 1982, 376.56	Amount necessary.
Parks, county (except Hennepin, Ramsey, and counties in which park districts have been activated) .....	M.S. 1982, 398.33	Amount necessary.
Post-audit by State Auditor, expense. ....	M.S. 1982, 6.62	Amount of claim or estimated costs.
Probation service. ....	M.S. 1982, 260.311	Amount necessary.
Promotion of safety and preservation of human life (except Hennepin and Ramsey) .....	M.S. 1982, 471.63	Amount necessary.
Public water and sewer system (except metro- politan counties) .....	M.S. 1982, 116A.01	Amount necessary.
Recreation facilities or programs for senior citizens .....	M.S. 1982, 471.16	Amount necessary.
Reforestation projects, state Bonds .....	M.S. 1982, 84A.40	Amount necessary for voluntary payment of school district and town obligations for princi- pal and interest.
Removal of condemned property .....	M.S. 1982, 275.57	Amount necessary.
Retirement, employees: P.E.R.A. ....	M.S. 1982, 353.28	Amount necessary.

\*\* Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES — Continued

General Application — Continued	Citation	Authorizations and Limitations
O.A.S.I. ....	M.S. 1982, 355.80 M.S. 1982, 355.299	Amount necessary.
Employees on leave from state .....	M.S. 1982, 352.041	Amount necessary.
Road and bridge .....	M.S. 1982, 163.05	Amount necessary.
Sanatorium:		
Building and maintenance .....	M.S. 1982, 376.20	Amount necessary.
Construction, improvement, equipment .....	M.S. 1982, 376.19	Amount necessary.
Sewers, sewage disposal plants, and waterworks systems (except metropolitan counties) .....	M.S. 1982, 444.075 Subd. 4	Amount necessary.
Shade tree disease control .....	L. 1983, C. 342, Article III	Amount necessary to implement program after reductions listed in Introduction.
Sheltered workshops .....	M.S. 1982, 129A.06	Amount necessary.
Soil and water conservation district .....	M.S. 1982, 40.07	Amount necessary.**
Solid waste management (except metropolitan counties):		
Advance funding .....	M.S. 1982, 400.11	Amount necessary.
Services provided to service areas .....	M.S. 1982, 400.05	Amount necessary.
Solid waste disposal facilities (metropolitan counties):		
Acquisition and betterment .....	M.S. 1982, 473.811 Subd. 1	In anticipation of need for expenditures.
Bonds .....	M.S. 1982, 473.811 Subd. 2	Amount necessary for payment of principal and interest.
State reassessment costs .....	M.S. 1982, 270.18	One-half levied in year notified of costs by state, one-half in following year.
Subordinate service districts (except seven metropolitan counties and St. Louis) .....	M.S. 1982, 375B.09	Amount needed for service not already provided or for increased level of service already provided by county. Levy limited to property within ser- vice district. Amount of initial levy is exempt from levy limit laws. Later additions or in- creases to initial levy are subject to levy limit laws.
Television translator stations		
Bonds for acquisition, construction, or im- provement .....	M.S. 1982, 375.165	Amount necessary under M.S. 475.
Timber development .....	M.S. 1982, 282.38	Amount necessary.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES — Continued

General Application — Continued	Citation	Authorizations and Limitations
Tort liability:		
Insurance .....	M.S. 1982, 466.06	Amount of premium.
Judgments .....	M.S. 1982, 466.09	Amount necessary.
Town hall .....	M.S. 1982, 465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount.**
Unemployment compensation fund payments ....	M.S. 1982, 268.06, Subd. 27	Amount necessary in lieu of employers' contributions.
Veterans service officer .....	M.S. 1982, 197.60	Amount necessary.
Voting machines .....	M.S. 1982, 206.12	Amount necessary.
War memorial building or hospital		
Construction .....	M.S. 1982, 373.053, Subd. 4	Not to exceed \$250,000.
Maintenance and operation .....	M.S. 1982, 373.053, Subd. 5	Amount necessary in excess of remaining fund balance.
War records, publication of .....	M.S. 1982, 375.383	Amount necessary.
Water and related land resources management ....	M.S. 1982, 378.34	In addition to amounts levied within lake improvement district.
Weed eradication .....	M.S. 1982, 18.231, Subd. 5	Levy on cities or towns whose payments were made from county funds.
Welfare:		
Medical assistance .....	M.S. 1982, 256B.20	Amount necessary.
Minnesota supplemental assistance, Aid to Families with Dependent Children, general assistance, etc., and administration expense ..	M.S. 1982, 261.063 M.S. 1982, 393.08	Amount necessary.
Poor relief .....	M.S. 1982, 261.062	Amount necessary.
<b>Special Purposes</b>		
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.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES — Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
Metropolitan mosquito control district . . . . .	L.1983, C.129	Amount authorized by county board in addition to commission's levy. Sum of county's and commission's levies together must not exceed 6/10 mill in any county.
Nature centers . . . . .	L.1974, C.388	Sufficient to pay principal and interest on bonds.
Watershed management tax districts:		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
Improvement projects . . . . .	M.S. 1982, 473.882, Subd. 3, 473.883, Subd. 6	Amount necessary.**
Maintenance of facilities . . . . .	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
Becker		
Minnesota Red River Valley Development Association . . . . .	L.1963, C.343	1/12 mill.
Beltrami		
Red Lake game preserve		
Bonds . . . . .	M.S. 1982, 84A.11	Amount necessary for voluntary payment of school district and town obligations for principal and interest.
Big Stone		
Health nurse . . . . .	L.1969, C.652	1-2/3 mills.
Blue Earth		
Service area . . . . .	L.1969, C.184	Amount necessary on property in service area.
Southern Minnesota River Basin Area II . . . . .	L.1979, C.253	1/4 mill.
Brown		
Southern Minnesota River Basin Area II . . . . .	L.1979, C.253	1/4 mill.
Carlton		
Regional juvenile detention center . . . . .	L.1971, C.592	1/2 mill.
Carver		
Metropolitan mosquito control district . . . . .	L.1983, C.129	Amount authorized by county board in addition to commission's levy. Sum of county's and commission's levies together must not exceed 6/10 mill in any county.
Municipal sewage disposal systems		
Bonds . . . . .	L.1983, C.118	Amount necessary under joint powers agreement with cities and towns in the county.
Service area . . . . .	L.1971, C.384	Amount necessary on property in service area.
Watershed management tax districts:		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES — Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
Improvement projects .....	M.S. 1982, 473.882, Subd. 3, 473.883, Subd. 6	Amount necessary.**
Maintenance of facilities .....	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
Cass		
Health nurse .....	L.1957, C.213	2/3 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.
Clearwater		
Agricultural Society .....	L.1982, C.523 Article XII Section 8	1 mill.**
Minnesota Red River Valley Development Asso- ciation .....	L.1963, C.343	1/12 mill.
Cook		
Health department .....	L.1971, C.424	2 mills.
Regional juvenile detention center .....	L.1971, C.592	1/2 mill.
Cottonwood		
Southern Minnesota River Basin Area II. ....	L.1979, C.253	1/4 mill.
Crow Wing		
Airport facility bonds .....	L.1979, C.127	Amount required including deficiency.
Town purposes in unorganized townships .....	L.1965, C.512	3-1/3 mills.
Dakota		
Library purposes .....	L.1963, C.287	1/3 mill in area served by county system.
Metropolitan mosquito control district .....	L.1983, C.129	Amount authorized by county board in addition to commission's levy. Sum of county's and commis- sion's levies together must not exceed 6/10 mill in any county.
Watershed management tax districts:		
Planning .....	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
Improvement projects .....	M.S. 1982, 473.882, Subd. 3, 473.883, Subd. 6	Amount necessary.**
Maintenance of facilities .....	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
Hennepin		
Building commission .....	L.1903, C.247	Amount necessary.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.



## COUNTY TAX LEVIES — Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
Building reserve. . . . .	L.1979, C.198 Section 12,13	11/12 mill less amount required for building bonds and interest.
Correctional facilities (Minneapolis workhouse), 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 expenses. . . . .	M.S. 1982, 488A.111	Amount necessary.
Emergency certificates of indebtedness . . . . .	L.1979, C.198 Section 7	Payment of principal and interest.
Equipment capital notes. . . . .	L.1979, C.198 Section 7 L.1982, C.577 Section 13	Payment of principal and interest.
Jail facilities, acquisition and betterment of Bonds . . . . .	L.1983, C.23 Section 1-2	Amount necessary to pay principal and interest for up to \$5,000,000 in bonds.
Library:		
Acquisition, betterment or construction and bonds and interest . . . . .	L.1981, C.48 Section 5	2/3 mill on taxable property not already taxed for other public library system.
Operation and maintenance . . . . .	L.1981, C.48 Section 1	Levied on taxable property not already taxed for other public library systems.
Medical Center:		
Capital outlay . . . . .	L.1981, C.91 Section 4	Amount necessary.
Operations and maintenance . . . . .	L.1981, C.91 Section 4	Amount necessary.
Metropolitan mosquito control district . . . . .	L.1983, C.129	Amount authorized by county board in addition to commission's levy. Sum of county's and commission's levies together must not exceed 6/10 mill in any county.
Watershed management tax districts:		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
Improvement projects . . . . .	M.S. 1982, 473.882, Subd. 3, 473.883, Subd. 6	Amount necessary.**
Maintenance of facilities . . . . .	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
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 benefits.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES — Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
<b>Itasca</b>		
Garbage disposal (in unorganized towns) . . . . .	L.1963, C.608	2/3 mill in townships affected.
Hospital	L.1947, C.340	1/3 mill.
Nursing home (Deer River)	L.1971, C.423	Amount necessary.
Regional juvenile detention center . . . . .	L.1971, C.592	1/2 mill.
<b>Koochiching</b>		
Dump ground . . . . .	L.1967, C.542	1/3 mill.
North Koochiching Area Sanitary District, East Koochiching County Sewer District and Paper- makers Sewer Districts in Acquisition and betterment . . . . .	L.1981, C.291 Section 9	Amount necessary.
Bonds and debt service . . . . .	L.1981, C.291 Section 9	Amount necessary for principal and interest.
Operation and maintenance . . . . .	L.1981, C.291 Section 9	Amount necessary.
Special assessments . . . . .	L.1981, C.291 Section 10	Amount necessary in lieu of any limitation on special assessments.
<b>Red Lake game preserve</b>		
Bonds . . . . .	M.S. 1982, 84A.11	Amount necessary for voluntary payment of school district and town obligations for principal and interest.
Regional juvenile detention center . . . . .	L.1971, C.592	1/2 mill.
Unorganized area services . . . . .	L.1971, C.394	Amount of service.
<b>Lac Qui Parle</b>		
Southern Minnesota River Basin Area II. . . . .	L.1979, C.253	1/4 mill.
<b>Lake</b>		
Bonds for garage construction or other road and bridge purposes . . . . .	L.1963, C379	Sufficient to pay bonds.
Bonds for jail . . . . .	L.1982, C.523 Article XII Section 5	Sufficient to pay interest and principal in excess of mill rate limit in 641.23. Exempt from interest rate and debt limits.
Health department . . . . .	L.1971, C.424	2 mills.
Regional juvenile detention center . . . . .	L.1971, C.592	1/2 mill.
Unorganized territory in which a township has been dissolved . . . . .	L.1937, C.395	Same taxes as organized towns.
<b>Lake of the Woods</b>		
Minnesota Red River Valley Development Association . . . . .	L.1963, C.343	1/12 mill.
Red Lake game preserve		
Bonds . . . . .	M.S. 1982, 84A.11	Amount necessary for voluntary payment of school district and town obligations for principal and interest.
<b>Lincoln</b>		
Southern Minnesota River Basin Area II. . . . .	L.1979, C.253	1/4 mill.
<b>Lyon</b>		
Southern Minnesota River Basin Area II. . . . .	L.1979, C.253	1/4 mill.
<b>Mahnomen</b>		
Minnesota Red River Valley Development Association . . . . .	L.1963, C.343	1/12 mill.

## COUNTY TAX LEVIES — Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
<b>Murray</b>		
Southern Minnesota River Basin Area II. . . . .	L.1979, C.253	1/4 mill.
<b>Norman</b>		
Health nurse. . . . .	L.1971, C.404	2/3 mill, after public hearing.
<b>Olmsted</b>		
Health department. . . . .	L.1967, C.191	May exceed 2/3 mill.
Hospital additions or renovations. . . . .	L.1978, C.509	
Merit awards. . . . .	L.1967, C.526	\$2,500.
Service areas. . . . .	L.1967, C.206	Amount necessary on property in service area.
<b>Otter Tail</b>		
Park land acquisition. . . . .	L.1961, C.151	1/3 mill.
<b>Pine</b>		
Hospital bonds. . . . .	L.1955, C.180	Amount necessary.
<b>Pipestone</b>		
Southern Minnesota River Basin Area II. . . . .	L.1979, C.253	1/4 mill.
<b>Polk</b>		
Minnesota Red River Valley Development Association. . . . .	L.1963, C.343	1/12 mill.
<b>Pope</b>		
Advertising and developing agricultural resources. . . . .	L.1943, C.510	1/6 mill.
<b>Ramsey</b>		
Aldrich Arena, operation and maintenance. . . . .	M.S. 1982, 383A.03, Subd. 5	Amount necessary.
Arts and sciences. . . . .	M.S. 1982, 383A.03, Subd. 6	Amount necessary.
Court expenses. . . . .	M.S. 1982, 488A.281	Amount necessary.
<b>Detention and correction facilities:</b>		
Juvenile correction center, bonds for. . . . .	M.S. 1982, 383A.09, Subd. 2,3	Amount necessary for principal and interest for up to \$3,700,000 in bonds.
Operation and maintenance. . . . .	M.S. 1982, 383A.03, Subd. 2	Amount necessary.
Adult detention center, bonds for. . . . .	M.S. 1982, 383A.09, Subd. 1,3	Amount necessary for principal and interest for up to \$7,500,000 in bonds.
Emergency notes. . . . .	M.S. 1982, 383A.49, Subd. 3	Amount necessary to pay principal and interest for up to \$1,000,000 in notes.
Health department, operation and maintenance. . . . .	M.S. 1982, 383A.03, Subd. 7	Amount necessary.
<b>Hospital (St. Paul-Ramsey Medical Center):</b>		
Construction bonds. . . . .	M.S. 1982, 383A.03, Subd. 1(b)	Amount necessary for principal and interest on bonds for St. Paul-Ramsey Hospital.
Construction bonds. . . . .	M.S. 1982, 383A.41, Subd. 16(c)	Amount necessary for principal and interest for up to \$11,600,000 in bonds for hospital and nurse's home.

## COUNTY TAX LEVIES — Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
Operation and maintenance .....	M.S. 1982, 383A.03, Subd. 1(a)	Amount necessary.
Planning and designing bonds .....	M.S. 1982, 383A.10	Amount necessary for principal and interest for up to \$400,000 in bonds for Gillette addition.
Remodeling and equipping bonds .....	L.1974, C.581	Amount necessary for principal and interest for up to \$5,600,000 in bonds for Gillette addition.
Ice arenas and golf courses:		
Bonds .....	M.S. 1982, 383A.03, Subd. 4 and M.S. 1982, 383A.07, Subd. 22-24	1 mill for payment of principal and interest.
Operation .....	M.S. 1982, 383A.03, Subd. 4	1/2 mill.
Medical facility water system:		
General obligation bonds .....	L.1983, C.2 Sec. 3	Amount necessary for principal and interest.
General tax levy .....	L.1983, C.2 Sec. 4	Not to exceed lesser of \$5,000,000 or 2 mills in substitution of, but not in addition to bonds. Bonds or levy are authorized only after construction has commenced on St. Paul district heating system.
Metropolitan mosquito control district .....	L.1983, C.129	Amount authorized by county board in addition to commission's levy. Sum of county's and commission's levies together must not exceed 6/10 mill in any county.
Nursing home .....	M.S. 1982, 383A.15	Amount necessary for principal and interests for up to \$4,000,000 in bonds.
Park and open space and recreation bonds .....	M.S. 1982, 383A.03, Subd. 3	Amount necessary.
Retired employees insurance benefits .....	M.S. 1982, 383A.03, Subd. 8	Amount necessary.
Solid waste facilities, bonds for .....	L.1983, C.373 Sec. 68	Amount of designated tax levy needed to pay principal and interest on up to an aggregate amount of \$4,000,000 in bonds.
Watershed management tax districts:		
Planning .....	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
Improvement projects .....	M.S. 1982, 473.882, Subd. 3, 473.883, Subd. 6	Amount necessary.**
Maintenance of facilities .....	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES — Continued

Special Purposes — Continued	Citation	Authorizations and Limitations
Welfare, poor relief bonds . . . . .	M.S. 1982, 383A.06, Subd. 1	Amount necessary if bond issue approved by voters.
Red Lake		
Bridge construction . . . . .	L.1949, C.252	1-2/3 mills.
Redwood		
Southern Minnesota River Basin Area II. . . . .	L.1979, C.253	1/4 mill.
Roseau		
Hospital district operation and debt retirement . .	L.1961, C.115	Amount necessary, within district.
Minnesota Red River Valley Development Association. . . . .	L.1963, C.343	1/12 mill.
St. Louis		
Capital improvements on buildings . . . . .	L.1974, C.490	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. . . . .	M.S. 1982, 458.14	\$50,000.
Regional juvenile detention center . . . . .	L.1971, C.592	1/2 mill.
Tuberculosis program . . . . .	L.1971, C.369	1 mill, plus deficiency.
Welfare and nursing home . . . . .	L.1967, C.621	Sufficient to defray estimated expenditures plus 1-2/3 mills if necessary, or an amount necessary to retire deficiency.
Work farm maintenance. . . . .	L.1969, C.557	1/3 mill for maintenance.
Scott		
Library purposes . . . . .	L.1963, C.287	1/3 mill in area served by county library system.
Metropolitan mosquito control district . . . . .	L.1983, C.129	Amount authorized by county board in addition to commission's levy. Sum of county's and commission's levies together must not exceed 6/10 mill in any county.
Service area . . . . .	L.1969, C.180	Amount necessary on property in service area.
Watershed management tax districts:		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
Improvement projects . . . . .	M.S. 1982, 473.882, Subd. 3, 473.883, Subd. 6	Amount necessary.**
Maintenance of facilities . . . . .	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
Todd		
Snow removal from town roads . . . . .	L.1961, C.307	1-1/3 mills.

\*\* Levy may be made in excess of limitations in 275.50 to 275.56.

## COUNTY TAX LEVIES — Continued

Special Purposes -- Continued	Citation	Authorizations and Limitations
Traverse		
Bonds for construction and maintenance of county fair buildings. ....	L.1981, C.15	Amount necessary for principal and interest.
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.***
County library, bonds:		
Construction. ....	L.1983, C.326, Sec. 17	Not more than 3/4 mill for principal and interest for up to \$1,500,000 in bonds to be assessed only on property not taxed in payable 1981 by any city for support of any free public city library.**
Hospital. ....	L.1953, C.154	1/3 mill.
Municipal sewage disposal systems		
Bonds. ....	L.1983, C.118	Amount necessary under joint powers agreement with cities and towns in the county.
Metropolitan mosquito control district. ....	L.1983, C.129	Amount authorized by county board in addition to commission's levy. Sum of county's and commission's levies together must not exceed 6/10 mill in any county.
Solid waste facilities, bonds for. ....	L.1983, C.373, Sec. 68	Amount of designated tax levy needed to pay principal and interest on up to an aggregate amount of \$4,000,000 in bonds.
Watershed management tax districts:		
Planning. ....	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
Improvement projects. ....	M.S. 1982, 473.882, Subd. 3, 473.883, Subd. 6	Amount necessary.**
Maintenance of facilities. ....	M.S. 1982, 473.882, Subd. 3, 473.881	Amount necessary.**
Wilkin		
Minnesota Red River Valley Development Association. ....	L.1964, C.343	1/12 mill.
Wright		
Service area. ....	L.1969, C.465	Amount necessary on property in service area.
Yellow Medicine		
Southern Minnesota River Basin Area II. ....	L.1979, C.253	1/4 mill.

### Applicable Only to Unorganized Townships

Special Purposes — Continued	Citation	Authorizations and Limitations
Fire protection. ....	M.S. 1982, 365.243	Amount necessary.
Mosquito abatement. ....	M.S. 1982, 18.141	1/3 mill.
Road and bridge. ....	M.S. 1982, 163.06	Amount necessary.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.



## 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 abatement or court action, to recover . . . . .	M.S. 1982, 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 . . . . .	M.S. 1982, 275.075	All or any part of amount omitted that was within levy limitations.*
Deficiency levy (in cities receiving distribution of taconite production tax) . . . . .	M.S. 1982, 298.28	When the actual taconite production tax distribution is less than the estimate and certificates of indebtedness are issued for the deficiency, a levy for the certificates of indebtedness including interest may be made.
County auditor's responsibility for levy limitations: Property tax rates . . . . .	M.S. 1982, 275.08	Auditor shall extend only amount permitted by law. Auditor may estimate mill rate or assessed value for levying taxes in overlapping districts if actual counts are not received by deadline. Adjustments for high or low estimations will be made later by law.
\$54 per capita limit . . . . .	M.S. 1982, 275.16	Auditor is responsible to enforce the limit and shall extend only amount permitted by law.
Removal of condemned property . . . . .	M.S. 1982, 275.57	Amount necessary.

General Fund Purposes	Citation	Authorizations and Limitations
Charter cities (certain 3rd and 4th class) . . . . .	M.S. 1982, 426.04	13-1/3 mills in cities of third and fourth class, unless 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 . . . . .	M.S. 1982, 412.251	10 mills in a statutory city having assessed valuation of more than \$1,500,000; 11-2/3 mills in statutory cities having assessed valuation of less than \$1,500,000.

Special Purposes	Citation	Authorizations and Limitations
Airports . . . . .	M.S. 1982, 360.037	Amount approved by voters.
Ambulance service . . . . .	M.S. 1982, 471.476	Amount necessary.*
Aquatic vegetation control . . . . .	M.S. 1982, 111.81	2/3 mill or 50 cents per capita.
Armory building commission (state) . . . . .	M.S. 1982, 193.145	1/3 mill.*

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

## CITY TAX LEVIES — Continued

Except Cities of the First Class and Provisions of Home Rule Charters

Special Purposes — Continued	Citation	Authorizations and Limitations
Band, orchestra, or chorus .....	M.S. 1982, 449.09	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.
<b>Bonds and interest:</b>		
General obligations .....	M.S. 1982, 475.61	At least 5 % more than maturities to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
No levy certified by city .....	M.S. 1982, 475.64	Amount necessary for payment, to be spread by auditor.
Deficiency in prior levies .....	M.S. 1982, 475.74	Amount necessary to make good any deficiency in any prior levies.*
Parking facility bonds .....	M.S. 1982, 459.14	Sufficient to retire bonds.
Special assessment improvement bonds .....	M.S. 1982, 429.091	Sufficient to take care of deficiencies.*
State loans .....	M.S. 1982, 475.73	50% in excess of amount certified by State Auditor.
Charter commission expense .....	M.S. 1982, 410.06	\$1,500 in cities other than first class unless a greater amount is authorized by the council.*
<b>City hall and courthouse, joint (Excluding Minneapolis, St. Paul, and Duluth)</b>		
Bonds .....	M.S. 1982, 374.27 374.29	Amount necessary for city's share of principal and interest after voter approval.
Civil defense .....	M.S. 1982, 12.26	40 cents per capita or \$1,000, whichever is higher, to finance city's share of defense activities; except that an additional levy can be made for local cost of organizational equipment if governor has approved purchase.*
Community corrections centers .....	M.S. 1982, 241.31	Amount necessary.**
Comprehensive planning (cities in metropolitan area) .....	M.S. 1982, 473.87	Amount necessary.
County historical society .....	L.1983, C.315	1 mill.
Dam safety loan, state .....	M.S. 1982, 105.482, Subd. 5a	Amount necessary to repay state loan for local share of project costs. Payment not to exceed 20 years.
District heating system .....	M.S. 1982, 116J.36, Subd. 9	Amount necessary to repay state loan for design and construction.
<b>Employer vans acquisition program:</b>		
Administration .....	M.S. 1982, 174.27	1/100 mill.*

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

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## CITY TAX LEVIES — Continued

Except Cities of the First Class and Provisions of Home Rule Charters

Special Purposes — Continued	Citation	Authorizations and Limitations
Establishment .....	M.S. 1982, 174.27	One time levy, not to exceed 1/10 mill.*
Fire halls or equipment .....	M.S. 1982, 465.73	Amount necessary to prepay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount.**
Fire prevention, forest or prairie: General expenses .....	M.S. 1982, 88.04	3-1/3 mills but not over \$3,000 except when fire fund contains more than \$5,000.
Improvement bonds .....	M.S. 1982, 88.44	Amount necessary for principal and interest with voter approval.
Firefighter's Relief Salaried firefighters .....	M.S. 1982, 69.77	Amount needed for minimum obligation.*
Volunteer firefighters .....	M.S. 1982, 69.772 69.773 M.S. 1982, 424.A02	Amount needed for minimum obligation.*
Housing and Redevelopment costs allocated by Metropolitan Council .....	M.S. 1982, 473.201	Amount certified by Metropolitan Council.
Insects, pests, control of (outside metropolitan area) .....	M.S. 1982, 18.022	Not more than 50 cents per capita nor more than 2/3 mill over any limitation. Can be increased to \$1 per capita or 1-1/3 mills to help defray cost of Dutch elm disease control.
Insurance, employees group .....	M.S. 1982, 471.61	Amount necessary.* (50% of cost of benefits on dependents must be within limitations.)
Joint facilities shared with armories: Obligation bonds .....	M.S. 1982, 193.38	Amount necessary in accordance with M.S. 1982, 475.61.
Judgments: General .....	M.S. 1982, 465.14	Sufficient to pay judgments.
Firemen .....	M.S. 1982, 471.86	Sufficient to pay judgments.
Lake Improvement District .....	M.S. 1982, 459.20	Amount necessary to be spread on property within the lake improvement district.*
Library, city .....	L.1983, C.314, Article XI, Section 1	Amount necessary but only on property not already taxed for public library service.
Library (contract for service) .....	L.1983, C.314, Article XI, Section 6	Amount necessary but only on property not already taxed for public library service.
Library, regional .....	L.1983, C.314, Article XI, Section 18	Amount necessary as a portion of the levy authorized under L.1983, C. 314, Article XI, Section 1.**
LOGIS (member cities): Data processing equipment .....	L.1980, C.569	Amount necessary to pay principal and interest on general obligation bonds.
Memorial building, monument, or park .....	M.S. 1982, 416.02	Amount necessary within the limits permitted by law.

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

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## CITY TAX LEVIES — Continued

Except Cities of the First Class and Provisions of Home Rule Charters

Special Purposes — Continued	Citation	Authorizations and Limitations
Mosquito abatement . . . . .	M.S. 1982, 18.111	1/3 mill.
Municipal or memorial forest . . . . .	M.S. 1982, 459.06	1-2/3 mills.
Park districts, operation and maintenance . . . . .	M.S. 1982, 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 . . . . .	M.S. 1982, 398.33	Within limitations for park purposes of city.
Parking facilities . . . . .	M.S. 1982, 459.14	1/6 mill.
Permanent improvement and replacement fund . . .	M.S. 1982, 471.571	Applicable to cities having over \$600,000 assessed valuation consisting in part of iron ore or lands containing taconite or semi-taconite.*** Cities under 500 population, \$20.00 per capita or 3-1/3 mills. Cities over 500 and less than 2,500 population, \$12.50 per capita or \$10,000 but not more than 3-1/3 mills. Cities over 2,500 population, the greater of \$10.00 per capita or \$31,500 but not over 3-1/3 mills.*
Police Relief . . . . .	M.S. 1982, 69.77	Amount needed for minimum obligation.*
Promotion of safety and preservation of human life . . . . .	M.S. 1982, 471.63	\$1,000. Does not apply in Hennepin and Ramsey Counties.
Post-audit by state auditor, expense . . . . .	M.S. 1982, 6.62	Amount of claim or estimate and cost.*
Public works reserve . . . . .	M.S. 1982, 471.57	Amount necessary within existing limits.
Recreation facilities: (not on iron range) . . . . .	M.S. 1982, 471.191	2/3 mill; in excess of limitations after referendum.
(on iron range) . . . . .	M.S. 1982, 471.1921	2/9 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.*
Retirement employees:		
P.E.R.A. . . . .	M.S. 1982, 353.28	Amount necessary.
O.A.S.I. . . . .	M.S. 1982, 355.80 355.299	Amount necessary.
Employees on leave from state . . . . .	M.S. 1982, 352.041	Amount necessary.
Sewers, sewage disposal plants, and water works systems:		
Construction . . . . .	M.S. 1982, 444.075, Subd. 4 275.11	Amount necessary. 35% of the cost of construction and 35% of the interest on bonds issued therefore may be levied in excess of the limitations in 275.11.

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

\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.

## CITY TAX LEVIES — Continued

Except Cities of the First Class and Provisions of Home Rule Charters

Special Purposes — Continued	Citation	Authorizations and Limitations
Use of facilities for public purposes . . . . .	M.S. 1982, 444.075, Subd. 3	Amount necessary for payment of reasonable charges.
Shade Tree Disease Control(Only for cities subject to the overall levy limitation) . . . . .	L.1983, C.342, Article III	Amount necessary after reductions listed in Introduction.
Sheltered workshops . . . . .	M.S. 1982, 129A.06	30 cents per capita based on latest federal census.
Special assessment improvements. . . . .	M.S. 1982, 429.051	City's share of cost improvements.
Storm sewer improvement districts. . . . .	M.S. 1982, 444.20	Amount necessary spread only on property within districts.
Tort liability:		
Insurance . . . . .	M.S. 1982, 466.06	Amount of premium.*
Judgments . . . . .	M.S. 1982, 466.09	Amount necessary.*
Town hall . . . . .	M.S. 1982, 465.73	Amount necessary to repay principal and inter- est on loans from the Farmers Home Adminis- tration of up to \$100,000 in principal amount.**
Unemployment compensation fund payments . . . .	M.S. 1982, 268.06, Subd. 27	Amount necessary in lieu of employers' con- tributions.*
Voting machines . . . . .	M.S. 1982, 206.12	Amount necessary.
Water pollution control (sewage disposal systems) .	M.S. 1982, 115.46	Amount necessary.* Supersedes M.S. 1982, 444.075, Subd. 4.

Special Purposes	Applicable Only to Charter Cities	
	Citation	Authorizations and Limitations
Advertising (second and third class cities) . . . . .	M.S. 1982, 426.055	1/3 mill.
Advertising (fourth class cities) . . . . .	M.S. 1982, 412.251 M.S. 1982, 465.56	Amount necessary.
Community hospital bonds (fourth class cities) . . .	L.1953, C.364	Cities of fourth class may levy to make up de- ficiency in funds available from liquor store earnings for payment of hospital bonds.
Equipment capital notes . . . . .	L.1983, C.361, Section 1	Amount necessary to pay principal and inter- est.**
Firefighter's Relief		
Incorporated (second class cities) . . . . .	M.S. 1982, 424.12	1/30 mill to 1/3 mill; and additional amount for benefits of those retired or active on January 1, 1941.
Gifts, interest on . . . . .	M.S. 1982, 465.05	Sufficient to pay interest.
Musical entertainment:		
Third class cities . . . . .	M.S. 1982, 499.08	1/3 mill, but not over \$3,000.

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## CITY TAX LEVIES — Continued

Except Cities of the First Class and Provisions of Home Rule Charters

Special Purposes — Continued	Citation	Authorizations and Limitations
Fourth class cities .....	L.1917, C.426	1/6 mill, but not over \$2,000.
Fourth class cities having commission form of government .....	M.S. 1982, 499.06	1/2 mill, but not over \$3,500.
Applicable Only to Statutory Cities		
Special Purposes	Citation	Authorizations and Limitations
Advertising .....	M.S. 1982, 412.251	Amount necessary.
Cemetery (certain statutory cities only) .....	M.S. 1982, 471.24	\$5,000 where city and contiguous statutory cities or towns, each having assessed valuation of \$500,000 or more, join together in maintenance of cemetery.
Cemetery (certain statutory cities only) .....	L.1947, C.387	1 mill, but not over \$1,500.
Emergency debt certificates (certain statutory cities only) .....	M.S. 1982, 412.751	Sufficient to redeem certificates.
Equipment certificates .....	M.S. 1982, 412.301	Sufficient to retire principal and interest.**
Indebtedness of dissolved statutory cities .....	M.S. 1982, 412.093	Amount necessary to retire debt.
Musical entertainment .....	M.S. 1982, 412.251	1/3 mill, but not over \$500.
Utilities fund (in statutory cities having a public utilities commission) .....	M.S. 1982, 412.251	1-2/3 mill.

### Applicable Only to Particular Cities

General and Special Purposes	Citation	Authorizations and Limitations
Alexandria		
Alexandria Lakes Area Sanitary District .....	L.1971, C.869 L.1975, C.287	Amount necessary.*
Volunteer Firefighter's Relief .....	L.1969, C.719 Section 2 L.1981, C.224 Section 249	Amount needed for minimum obligation.
Anoka		
Police Relief .....	L.1978, C.563 Section 28 L.1981, C.224 Section 263	Amount needed for minimum obligation.*
Volunteer Firefighter's Relief .....	L.1971, C.184 Section 4 L.1981, C.224 Section 255	Amount needed for minimum obligation.*

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## CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Anoka County, cities in:		
Watershed management tax districts:		
Planning .....	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Improvement projects .....	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Maintenance of facilities .....	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Austin		
Business development .....	L.1971, C.876	1 mill, after public hearing.
Firefighter's Relief .....	L.1976, C.36 Section 4 L.1981, C.224 Section 270	Amount needed for minimum obligation.*
Police Relief .....	L.1976, C.36 Section 4 L.1981, C.224 Section 270	Amount needed for minimum obligation.*
Babbitt		
Improvement bonds .....	L.1961, C.199	Levy against taconite property for payment of bonds and interest.*
Barnum		
General Purposes .....	L.1961, C.30	13-1/3 mills.
Birchwood		
Lake conservation district .....	L.1971, C.355	1/3 mill.
Biwabik		
General fund .....	L.1971, C.770	Additional levy based on consumer price index.
Bloomington		
Bonds for court buildings .....	L.1982, C.523 Article XII Section 1	Sufficient to pay interest and principal.
Firefighter's Relief .....	L.1978, C.563 Section 15 L.1981, C.224 Section 238	Amount needed for minimum obligation.*
Police Relief .....	L.1978, C.563 Section 17 L.1981, C.224 Section 240	Amount needed for minimum obligation.*
Recreation facilities .....	L.1969, C.602	2/3 mill for operation and maintenance and 1-1/3 mill to pay bonds and interest.

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# CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Special service districts:		
Cost of special services . . . . .	L.1983, C.361, Section 4	Amount as authorized by resolution for service not already provided or for increased level of service already provided by city. Levy limited to property within service district.* **
Certificates of indebtedness . . . . .	L.1983, C.361, Section 7	Amount needed to pay principal and interest on certificates issued to pay for services authorized under section 4 above.* **
Bovey		
Greenway Joint Recreation Board . . . . .	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
Brainerd		
Airport facility bonds . . . . .	L.1979, C.127	Amount required including deficiency.*
Recreation . . . . .	L.1973, C.445	2 mills but not over \$3 per capita or \$15,000.*
Breckenridge		
Airport . . . . .	L.1967, C.660	3-1/3 mills.*
Breezy Point		
General purposes . . . . .	L.1971, C.110	\$54,000.
Brooklyn Center		
Policemen's Pension . . . . .	L.1978, C.563 Section 18	Amount needed for minimum obligation.
Volunteer Firefighter's Relief . . . . .	L.1967, C.815 Section 8 L.1981, C.224 Section 245	Amount needed for minimum obligation.*
Burnsville		
Bonds for water and sewer . . . . .	L.1963, C.433	Sufficient to pay bonds and interest.*
Calumet		
Greenway Joint Recreation Board . . . . .	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
Carlton County, cities in		
Moose Lake and Windemere sanitary sewer district . . . . .	L.1976, C.293 Section 6	Amount allocated by district board.
Carver County, cities in		
Watershed management tax districts		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Improvement projects . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Maintenance of facilities . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **

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\*\* Levy may be made in excess of limitations in 275.50 to 275.56.

# **CITY TAX LEVIES — Continued**

Applicable Only to Particular Cities

<b>General and Special Purposes — Continued</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
<b>Chisholm</b>		
Airport (joint with city 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 minimum obligation.*
Library . . . . .	L.1967, C.161	\$30,000, of which 1 mill may be in excess of limitations. 1/3 mill for permanent improvement fund.
Permanent improvement and equipment fund . . .	L.1949, C.215	1-2/3 mills.
Police Relief . . . . .	L.1971, C.810 L.1981, C.224 Section 261	Amount needed for minimum obligation.*
<b>Cloquet</b>		
Advertising . . . . .	M.S. 1982, 412.251 M.S. 1982, 465.56	\$5,000.
Public transportation contract . . . . .	L.1981, C.236	1 mill for contract obligations.*
Water bonds . . . . .	L.1965, C.518	Amount necessary.*
<b>Coleraine</b>		
Greenway Joint Recreation Board . . . . .	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
<b>Columbia Heights</b>		
Police Relief Association . . . . .	L.1977, C.374 Section 11	Amount needed for minimum obligation.*
Firefighter's Relief . . . . .	L.1975, C.424 L.1978, C.563 Section 29 L.1981, C.224 Section 267	Amount needed for minimum obligation.*
<b>Cook</b>		
Cemetery . . . . .	L.1965, C.451	\$500.
<b>Coon Rapids</b>		
Volunteer Firefighter's Relief . . . . .	L.1973, C.304 L.1981, C.224 Section 262	Amount needed for minimum obligation.*
<b>Crookston</b>		
Firefighter's Relief . . . . .	L.1971, C.51 L.1978, C.563 Section 25 L.1981, C.224 Section 253	Amount needed for minimum obligation.*
<b>Crystal</b>		
Firefighter's Relief . . . . .	L.1978, C.753 Section 7	Amount needed for minimum obligation.
<b>Dakota County, cities in</b>		
Watershed management tax districts		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **

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## CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Improvement projects . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Maintenance of facilities . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Dellwood		
Lake conservation district . . . . .	L.1971, C.355	1/3 mill.
Dover		
Sanitary sewer district . . . . .	L.1973, C.160 L.1975, C.270	Amount necessary.*
East Grand Forks		
Advertising . . . . .	M.S. 1982, 412,251 M.S. 1982, 465.56	\$5,000.
Industrial Park . . . . .	L.1981, C.239	Amount necessary.
Echo		
Bonds for community center . . . . .	L.1981, C.76	Amount necessary for principal and interest.*
Ely		
Permanent improvement and equipment fund . . .	L.1949, C.215	1-2/3 mills.
Eveleth		
Hospital . . . . .	L.1957, C.948	To retire bonds and interest.*
Permanent improvement and equipment fund . . .	L.1949, C.215	1-2/3 mills.
Public employee's police and fire funds trust fund benefits. . . . .	L.1977, C.61 Section 6 L.1981, C.68 Section 39	Amount needed to pay greater of cost of trust fund benefits less investment income of trust fund or cost of amortization of unfunded accrued liability by 1991.*
Prior service purchase . . . . .	L.1977, C.61 Section 8	Amount necessary for payment of principal and interest on bonds. Outside statutory and charter limits on rate or amount.
Eyota		
Sanitary sewer district . . . . .	L.1973, C.160 L.1975, C.270	Amount necessary.*
Fairmont		
Firefighter's Relief . . . . .	L.1967, C.575	Amount necessary for minimum obligation.
Parking facilities . . . . .	L.1967, C.665	Amount necessary.
Police Relief Association. . . . .	L.1977, C.100 Section 5	Amount necessary for minimum obligation.
Falcon Heights		
Volunteer Firefighter's Relief . . . . .	L.1969, C.526 L.1981, C.224 Section 246	Amount needed for minimum obligation.*

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# **CITY TAX LEVIES — Continued**

Applicable Only to Particular Cities

<b>General and Special Purposes — Continued</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
<b>Fridley</b>		
Firemen's Relief .....	L.1969, C.594	Amount necessary to meet current normal cost and retire deficit.
Police Pension Fund .....	L.1977, C.83 Section 4	Amount necessary for minimum obligation.
<b>Gilbert</b>		
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	1-2/3 mills.
Waterworks bonds .....	L.1965, C.348	Payment of bonds and interest.*
<b>Golden Valley</b>		
Firefighter's Relief .....	L.1971, C.140	Amount necessary.
Storm sewer improvement project. ....	L.1979, C.303 Article X Section 15	1 mill per year for seven years after adoption of the project.
<b>Grand Rapids</b>		
Library (joint with School District No. 318) . . .	L.1967, C.179	Within limits of Section 134.07.
Recreational program .....	L.1965, C.251	2/3 mill, not to exceed \$3 per capita or \$15,000.
<b>Hamburg</b>		
Bonds .....	L.1969, C.551	Payment of bonds and interest.*
<b>Hastings</b>		
Disaster certificates of indebtedness .....	L.1965, C.206	Payment of certificates and interest.*
<b>Henderson</b>		
All purposes .....	L.1953, C.441	Such amounts as are authorized for cities of the fourth class.
<b>Hennepin County, cities in</b>		
Community health service .....	M.S. 1982, 145.916	Amount necessary.
Lake Minnetonka conservation district .....	L.1969, C.272	1/3 mill.
Park (Statutory cities) .....	M.S. 1982, 412.531	2/3 mill.
<b>Watershed management tax districts:</b>		
Planning .....	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Improvement projects .....	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Maintenance of facilities .....	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
<b>Hibbing</b>		
Airport (joint with city of Chisholm) .....	L.1957, C.629	\$8,000.

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## CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Carey Lake Recreation District .....	L.1981, C.141 Section 1 Subd. 2	51 cents times population of city in lieu of other park and recreation levies.*
Cemetery .....	L.1947, C.224	\$15,000.
Firefighter's Relief .....	L.1971, C.614 L.1981, C.224 Section 260	Amount needed for minimum obligation.*
Joint recreation and park board .....	L.1971, C.573 L.1981, C.141 Section 1 Subd. 1	\$6 per capita plus cost of living adjustment, in lieu of other park and recreation levies.*
Library .....	L.1974, C.209	2 mills in addition to levy authorized by M.S. 1982, Section 134.07 as amended by L.1983, C.314.
Pensions .....	Ex.L.1961, C.33	Amount equal to payments in previous year, 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 1-2/3 mill water and light levy.
Holland General purposes	L.1963, C.228	3-1/3 mills in addition to levies now authorized for general purposes.
International Falls North Koochiching Area Sanitary District: Acquisition and betterment .....	L.1981, C.291 Section 9	Amount necessary.*
Bonds and debt service .....	L.1981, C.291 Section 9	Amount necessary for principal and interest.*
Operation and maintenance	L.1981, C.291 Section 9	Amount necessary.*
Special assessments .....	L.1981, C.291 Section 10	Amount necessary in lieu of any limitation on special assessments.
Isanti Bonds for municipal building .....	L.1981, C.145	Amount necessary for principal and interest.*
Kenyon Medical clinic construction	L.1977, C.12	Amount necessary for payment of principal and interest on bonds of principal amount not greater than \$180,000.
Lake Park Bonds for municipal building .....	L.1983, C.48	Amount necessary for principal and interest for up to \$200,000 in bonds. Authorized in excess of debt limit under M.S. 475.53.
Lake Wilson Any lawful purpose .....	L.1982, C.514 Section 8	Maximum of \$15,000 for taxes payable 1982 only.**
La Prairie Greenway Joint Recreation Board .....	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*

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# **CITY TAX LEVIES — Continued**

Applicable Only to Particular Cities

<b>General and Special Purposes — Continued</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
LeSueur		
Musical entertainment . . . . .	L.1939, C.219	2/3 mill, but not over \$2,000.
Long Prairie		
General purposes . . . . .	L.1961, C.276	19-1/3 mills.
Madison Lake		
Bonds for municipal center . . . . .	L.1981, C.3 Section 1	Amount necessary for principal and interest.*
Mahtomedi		
Lake conservation district . . . . .	L.1971, C.355	1/3 mill.
Mankato		
Airport bonds . . . . .	L.1967, C.548	Payment of principal and interest.*
Disaster certificates . . . . .	L.1965, C.428	Payment of certificates and interest.*
Firefighter's Relief . . . . .	L.1971, C.407 L.1981, C.224 Section 258-259	Amount needed for minimum obligation.*
Musical entertainment . . . . .	L.1973, C.81	1/10 mill.
Parking facilities . . . . .	L.1967, C.130	Amount necessary.
Police Relief . . . . .	L.1971, C.407 L.1981, C.224 Section 258-259	Amount needed for minimum obligation.*
Marble		
Greenway Joint Recreation Board . . . . .	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
Marshall County, cities in		
Warren hospital district deficiency . . . . .	L.1975, C.35	Amount certified for debt service by hospital district board.*
McGregor		
Municipal fire hall and community center . . . . .	L.1979, C.230	Principal and interest for up to \$125,000 in bonds.
Melrose		
Advertising . . . . .	M.S. 1982, 412.251 M.S. 1982, 465.56	\$5,000.
Bonds for city hall and community center . . . . .	L.1980, C.425 Section 1-2 M.S. 1982, 475.61	Maximum of \$1,000,000 if approved by voters.*
Milaca		
Storm sewer bonds . . . . .	L.1959, C.522	Amount necessary.
Montgomery		
Musical entertainment . . . . .	L.1939, C.219	2/3 mill but not over \$2,000.
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	1-1/3 mills.*
Firefighter's Relief . . . . .	L.1978, C.563 Section 13 L.1981, C.224 Section 236	Amount needed for minimum obligations.*

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# **CITY TAX LEVIES — Continued**

Applicable Only to Particular Cities

<b>General and Special Purposes — Continued</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
Public transit .....	L.1969, C.192 Section 1 L.1981, C.363 Section 56	Amount not to exceed 2 mills.
Police Relief .....	L.1978, C.563 Section 19 L.1981, C.224 Section 243	Amount needed for minimum obligations.*
Nashwauk Police pension .....	L.1969, C.569	Not less than \$2,500 nor more than \$5,000.
New Brighton Volunteer Firefighter's Relief .....	L.1967, C.742 L.1981, C.224 Section 242	Amount needed for minimum obligation.*
New Hope Volunteer Firefighter's Relief .....	L.1971, C.114 L.1981, C.224 Section 254	Amount needed for minimum obligation.*
New London Bonds for city hall, community center, and municipal library .....	L.1981, C.16	Amount necessary for principal and interest.*
New Prague Musical entertainment .....	L.1939, C.219	2/3 mill but not over \$2,000.
New Ulm Police Relief .....	L.1974, C.251 L.1981, C.224 Section 265	Amount needed for minimum obligation.*
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.*
Owatonna Employee pensions .....	L.1961, C.287	Amount necessary.
Pine County, cities in Moose Lake and Windemere sanitary sewer district .....	L.1967, C.293 Section 6	Amount allocated by district board.
Plymouth Storm sewer and storm drainage .....	L.1963, C.29	1-2/3 mills.*
Storm sewer improvement project .....	L.1979, C.303 Article X Section 15	1 mill per year for seven years after adoption of project.
Polk County, cities in Warren hospital district deficiency .....	L.1975, C.35	Amount certified for debt service by hospital district board.*
Ramsey County, cities in Community health service .....	M.S. 1982, 145.916	Amount necessary.

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



## CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Park (statutory cites) . . . . .	M.S. 1982, 412.531	2/3 mill.
Watershed management tax districts:		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Improvement projects . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Maintenance of facilities . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Ranier		
North Koochiching Area Sanitary District:		
Acquisition and betterment . . . . .	L.1981, C.291 Section 9	Amount necessary.*
Bonds and debt service . . . . .	L.1981, C.291 Section 9	Amount necessary for principal and interest.*
Operation and maintenance . . . . .	L.1981, C.291 Section 9	Amount necessary.*
Special assessments . . . . .	L.1981, C.291 Section 10	Amount necessary in lieu of any limitation on special assessments.
Red Wing		
Bonds and interest . . . . .	L.1973, C.352	Amount necessary.*
Public transit assistance . . . . .	L.1969, C.538 L.1974, C.202	1/5 mill.
Red Lake Falls		
Advertising . . . . .	M.S. 1982, 412.251 M.S. 1982, 465.56	\$5,000.
Richfield		
Firefighter's Relief . . . . .	L.1978, C.563 Section 20 L.1981, C.224 Section 244 L.1982, C.406	Amount needed for minimum obligation.*
Golf course and related recreational facilities . . .	L.1979, C.1	2/3 mill for bond deficiency.*
Police Relief . . . . .	L.1965, C.458 L.1981, C.224 Section 239	Amount needed for minimum obligation.*
Robbinsdale		
Volunteer Firefighter's Relief . . . . .	L.1969, C.1105 Section 4 L.1981, C.224 Section 251	Amount needed for minimum obligation.*

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

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

# CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Rochester		
Band, orchestra, chorus . . . . .	L.1967, C.758	1 mill.
Firefighter's Relief . . . . .	L.1978, C.563 Section 14 L.1981, C.224 Section 237	Amount needed for minimum obligation.*
Police Relief . . . . .	L.1978, C.563 Section 23 L.1981, C.224 Section 248	Amount needed for minimum obligation.*
Program for aged . . . . .	L.1965, C.527	1/30 mill.
St. Charles		
Sanitary sewer district . . . . .	L.1973, C.160 L.1975, C.270	Amount necessary.*
St. Cloud		
Community health service . . . . .	M.S. 1982, 145.916	Amount necessary.
Firefighter's Relief . . . . .	L.1974, C.382 L.1982, C.402	Amount necessary for minimum obligation.
Library . . . . .	L.1961, C.643	2-2/3 mills.
Library lease . . . . .	L.1969, C.659	1-2/3 mills in addition to library levy.
St. Louis County, statutory cities in		
Park . . . . .	M.S. 1982, 412.531	2/3 mill.
St. Louis Park		
Firefighter's Relief . . . . .	L.1978, C.563 Section 22 L.1981, C.224 Section 247	Amount needed for minimum obligation plus \$750 for general fund annually.*
Scott County, cities in		
Watershed management tax districts:		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Improvement projects . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Maintenance of facilities . . . . .	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
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.*

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

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

## CITY TAX LEVIES — Continued

Applicable Only to Particular Cities

General and Special Purposes — Continued	Citation	Authorizations and Limitations
<b>South International Falls</b>		
North Koochiching Area Sanitary District:		
Acquisition and betterment .....	L.1981, C.291 Section 9	Amount necessary.*
Bonds and debt service .....	L.1981, C.291 Section 9	Amount necessary for principal and interest.*
Operation and maintenance .....	L.1981, C.291 Section 9	Amount necessary.*
Special assessments .....	L.1981, C.291 Section 10	Amount necessary in lieu of any limitation on special assessments.
<b>South St. Paul</b>		
Airport:		
Bonds .....	L.1969, C.730	Payment of bonds and interest.*
Operation and maintenance .....	L.1969, C.730	1/3 mill.*
Disaster certificates of indebtedness .....	L.1965, C.206	Payment of certificates and interest.*
Emergency relief .....	L.1961, C.82	1/8 mill.
Equipment certificates of indebtedness .....	L.1979, C.269	Payment of principal and interest.
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	1-2/3 mills.*
Music and advertising .....	L.1961, C.81	1/24 mill.
Musical entertainment .....	L.1961, C.80	1/3 mill.
Parks and recreation .....	L.1961, C.83	1/2 mill.*
Storm sewer bonds .....	L.1969, C.507	Payment of bonds and interest.*
Storm and sewer separation bonds .....	L.1981, ISP1 VII	Amount needed.
Waterworks bonds .....	L.1961, C.88	Amount necessary.
<b>Stillwater</b>		
Disaster certificates .....	L.1965, C.252	Payment of certificates and interest.*
General purpose .....	L.1967, C.411	20 mills.
<b>Taconite</b>		
Greenway Joint Recreation Board .....	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
<b>Thief River Falls</b>		
Advertising .....	M.S. 1982, 412.251 M.S. 1982, 465.56	\$5,000.
Police Relief Association Trust Fund .....	L.1978, C.689 L.1981, C.68 Section 41	Amount needed to pay greater of cost of trust fund benefits less trust fund assets or cost of amortization of unfunded accrued liability by 1996.*
Public Employees Police and Fire Fund .....	L.1978, C.689	Amount required.*
Water control and sanitary district .....	L.1961, C.672	Amount requested.
<b>Tower</b>		
Fire and community hall .....	L.1978, C.476 Section 2	Principal amount.*
Fire protection equipment .....	L.1971, C.515	3-1/3 mill, after public hearing.

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

# **CITY TAX LEVIES — Continued**

Applicable Only to Particular Cities

<b>General and Special Purposes — Continued</b>	<b>Citation</b>	<b>Authorizations and Limitations</b>
Two Harbors		
Cemetery .....	L.1963, C.103	1-2/3 mills.
Funding bonds .....	L.1967, C.265	Payment of principal and interst.*
Virginia		
Information bureau .....	L.1933, C.423	\$5,000.
Washington County, cities in		
Watershed management tax districts:		
Planning .....	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Improvement projects .....	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
Maintenance of facilities .....	M.S. 1982, 473.882, Subd. 3 M.S. 1982, 473.881	Amount necessary.* **
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.*
West St. Paul		
Highway bonds .....	L.1967, C.458	Amount necessary.*
Storm water relief sewers .....	L.1961, C.543	Not to exceed \$950,000.*
White Bear Lake		
Lake conservation district .....	L.1971, C.355	1/3 mill.
Winona		
Disaster certificates .....	L.1965, C.311	Payment of certificates and interest.*
Library fund. ....	L.1963, C.56	2-2/3 mills.***
Wood Lake		
General purposes .....	L.1961, C.439	16-2/3 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.

\*\*Levy may be made in excess of limitations in 275.50 to 275.56.

\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.

## TOWN TAX LEVIES

General Provisions	Citation	Authorizations and Limitations
County auditor's responsibility for levy limitations .....	M.S. 1982, 275.08	Auditor shall extend only amount permitted by law. Auditor may estimate mill rate or assessed value for levying taxes in overlapping district if actual counts are not received by deadline. Adjustments for high or low estimations will be made later by law.
Loss or refunds of tax receipts resulting from abatements or court action, to recover .....	M.S. 1982, 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 .....	M.S. 1982, 275.075 275.077	5 mills each year until county reimbursed for funds provided to town for error.
Removal of condemned property .....	M.S. 1982, 275.57	Amount necessary.
Airports .....	M.S. 1982, 360.037	Amount approved by voters.
Ambulance service .....	M.S. 1982, 471.476 Subd. 2	Amount necessary.
Ambulance service (service area) .....	M.S. 1982, 471.476 Subd. 4	Amount necessary in area served.
Aquatic vegetation control .....	M.S. 1982, 111.81	2/3 mill or 50 cents per capita.
Band, orchestra, or chorus .....	M.S. 1982, 449.09	1 mill but not over \$1,500 upon approval of voters.
Bonds and interest		
General obligations .....	M.S. 1982, 475.61	At least 5 % more than maturities, to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
No levy certified by town .....	M.S. 1982, 475.64	Amount necessary for payment, to be spread by auditor.
Deficiency in prior levies .....	M.S. 1982, 475.74	Amount necessary to make good any deficiency in any prior levies.
Special assessment improvement bonds .....	M.S. 1982, 429.091	Sufficient to take care of deficiencies.
State loans .....	M.S. 1982, 475.73	50% in excess of amount certified by State Auditor.
Bridge repairs .....	M.S. 1982, 165.12	Sufficient to pay one-half cost of bridge repairs made by county.
Building, town hall or other .....	M.S. 1982, 365.14	Amount authorized at town meeting.
Cemetery .....	M.S. 1982, 365.10	Amount authorized by voters to purchase grounds for cemetery.

## TOWN TAX LEVIES — Continued

General Provisions — Continued	Citation	Authorizations and Limitations
Cemetery (certain towns) . . . . .	M.S. 1982, 471.24	\$5,000 where towns contiguous with other statutory cities or towns, each with a valuation of \$500,000 or more, join together in maintenance of a public cemetery.***
Civil defense . . . . .	M.S. 1982, 12.26	40 cents per capita or \$1,000, whichever is higher, to finance town's share of defense activities, except that an additional levy can be made for local share of cost of organizational equipment if governor has approved purchase.
Commemorative purposes . . . . .	M.S. 1982, 365.106	\$250.
Community correction centers . . . . .	M.S. 1982, 241.31	Amount necessary.
Comprehensive planning (towns in metropolitan are) . . . . .	M.S. 1982, 473.87	Amount necessary.
County historical society . . . . .	L.1983, C.315	1 mill.
Dam safety loan, state . . . . .	M.S. 1982, 105.482, Subd. 5a	Amount necessary to repay state loan for local share of project costs. Payment not to exceed 20 years.
District heating system . . . . .	M.S. 1982, 116J.36, Subd. 9	Amount necessary to repay state loan for design and construction.
Dump grounds, purchase and maintenance . . . . .	M.S. 1982, 365.10	Amount authorized at annual meeting.
Equipment certificates (certain towns) . . . . .	M.S. 1982, 368.01	Amount necessary. Applicable to towns with a platted area having 1,200 people or more or having platted are within 20 miles of the city hall of a first class city of 200,000 or more population.
Fire halls or equipment . . . . .	M.S. 1982, 465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount.
Fire or police protection (certain towns) . . . . .	M.S. 1982, 365.23	Amount authorized by voters.
Fire prevention, forest or prairie:		
General expenses . . . . .	M.S. 1982, 88.04	3-1/3 mills but not over \$3,000. No levy authorized when fire fund contains \$5,000 or more.
Improvement bonds . . . . .	M.S. 1982, 88.44	Amount necessary for principal and interest with voter approval.
Fire protection, special districts . . . . .	M.S. 1982, 368.85	1-2/3 mills. This limitation not applicable when district abuts a city in the first or second class or when levy is for payment of a deficit from a previous fire contract.
Fire protection and fire or police apparatus . . . . .	M.S. 1982, 365/15 to 365.19	Amount necessary. May be levied in addition to levy authorized by 88.04
Firefighter's Relief Association		
Paid firemen. . . . .	M.S. 1982, 69.77	Amount of minimum liability.

\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.

## TOWN TAX LEVIES — Continued

General Provisions — Continued	Citation	Authorizations and Limitations
Volunteer firemen .....	M.S. 1982, 69.772 or 69.773 424A.02	Financial requirements as defined in law.
Insect, pests, control of (outside metropolitan counties).....	M.S. 1982, 18.022	Not more than 50 cents per capita nor more than 2/3 mill over any limitation. May be increased to \$1 and 1-2/3 mills to help defray cost of Dutch elm disease control.
Insurance, employees group .....	M.S. 1982, 471.61	Amount necessary. (50% of benefits on dependents must be within limitations).
Judgments		
General .....	M.S. 1982, 365.42	Amount of judgment.
Firemen .....	M.S. 1982, 471.86	Sufficient to pay judgment.
Mosquito abatement .....	M.S. 1982, 18.111	1/3 mills.
Municipal or memorial forests .....	M.S. 1982, 459.06	1-2/3 mills.
Park .....	M.S. 1982, 365.10	Amount authorized by voters.
Parks, county, contributions to .....	M.S. 1982, 398.33	Within limitations for park purposes of town.
Park districts, operation and maintenance .....	M.S. 1982, 398.16	Amount certified by district not to exceed \$.18 per capita. May be increased to \$.35 per capita by voter approval.
Police pensions .....	M.S. 1982, 69.77	Amount of minimum obligation.
Post-audit by State Auditor, expense.....	M.S. 1982, 6.62	Amount of claim or estimated cost.
Promotion of safety and preservation of human life .....	M.S. 1982, 471.63	\$1,000. Does not apply in Hennepin and Ramsey Counties.
Recreation facilities.....	M.S. 1982, 471.1921	Towns in which the assessed valuation consists in part of iron ore, taconite or semi-taconite may levy up to 2/9 mill but not to exceed \$10,000.
Retirement, employees		
P.E.R.A. ....	M.S. 1982, 353.28	Amount necessary.
O.A.S.I.....	M.S. 1982, 355.80 & 355.299	Amount necessary.
Employees on leave from state .....	M.S. 1982, 352.041	Amount necessary.
Road and bridge		
Costs including equipment .....	M.S. 1982, 164.04, Subd. 1-2 M.S. 1982 164.041	Amount necessary as set by voters at annual town meeting.

## TOWN TAX LEVIES — Continued

General Provisions — Continued	Citation	Authorizations and Limitations
Emergency .....	M.S. 1982, 164.04, Subd. 3	Board may authorize up to 1-2/3 mills in addition to levy in M.S. 164.04, Subd. 1-2 before Oct. 1 of same year.
Road drainage .....	M.S. 1982, 164.05	3-1/3 mills.
Road work done by county .....	M.S. 1982, 163.16	Sufficient to cover cost.
Sheltered workshops .....	M.S. 1982, 129A.06	30 cents per capita based on latest federal census.
Special assessment improvements (certain urban towns only) .....	M.S. 1982, 429.051	Town's share of cost improvements.
Telephone .....	M.S. 1982, 237.35	3-1/3 mills.
Tort liability		
Insurance .....	M.S. 1982, 466.06	Amount of premium.
Judgments .....	M.S. 1982, 466.09	Amount necessary.
Town hall .....	M.S. 1982, 465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount.
Unemployment compensation fund payments ....	M.S. 1982, 268.06 Subd. 27	Amount necessary in lieu of employers' contributions.
Voting machines .....	M.S. 1982, 206.12	Amount necessary.
Water pollution control (sewage disposal systems) .....	M.S. 1982, 115.46 115.50	Amount necessary.

### Applicable Only to Particular Towns

General and Special Purposes	Citation	Authorizations and Limitations
Alexandria		
Alexandria Lake Area sanitary district .....	L.1971, C.869 L.1975, C.287	Amount necessary to pay share of cost.
Anoka County, towns in		
Watershed management tax districts:		
Planning .....	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Improvement projects .....	M.S. 1982, 473.882, Subd. 3	Amount necessary.



## TOWN TAX LEVIES — Continued

Applicable Only to Particular Towns

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Maintenance of facilities .....	M.S. 1982, 473.882, Subd. 3	Amount necessary.
<b>Balkan</b>		
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.
<b>Beatty</b>		
Cemetery .....	L.1965, C.451	\$500.
<b>Canosia</b>		
Firemen's Relief .....	L.1973, C.502	Financial requirements as defined in Sections 69.771 to 69.776.
<b>Carlos</b>		
Alexandria Lake Area sanitary district .....	L.1971, C.869 L.1975, C.287	Amount necessary to pay share of cost.
<b>Carlton County, towns in</b>		
Moose Lake and Windemere sanitary sewer district .....	L.1976, C.293	Amount allocated by district board.
<b>Carver County, towns in</b>		
Watershed management tax districts:		
Planning .....	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Improvement projects .....	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Maintenance of facilities .....	M.S. 1982, 473.882, Subd. 3	Amount necessary.
<b>Chanhassen</b>		
Lake Minnetonka conservation district .....	L.1969, C.272	1/3 mill.
<b>Dakota County, towns in</b>		
Watershed management tax districts:		
Planning .....	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Improvement projects .....	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Maintenance of facilities .....	M.S. 1982, 473.882, Subd. 3	Amount necessary.
<b>Erin</b>		
Fire protection district .....	L.1982, C.523 Article XII Section 6	Authorized to exceed 1-2/3 mills statutory levy limit for fire protection districts.
<b>Fairmont</b>		
Sewer system .....	L.1953, C.548	Cost of system.

## TOWN TAX LEVIES — Continued

Applicable Only to Particular Towns

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Forest		
Fire protection district . . . . .	L.1982, C.523 Article XII Section 6	Authorized to exceed 1-2/3 mills statutory levy limit for fire protection districts.
Forest Lake		
Fire protection . . . . .	L.1974, C.475	Amount necessary.
Goodhue County, towns in		
Road and bridge . . . . .	L.1971, C.356	13-1/3 mills.
Grand Lake		
General purposes, except road and bridge . . . . .	L.1961, C.119	5 mills.
Grand Rapids		
Cemetery . . . . .	L.1959, C.298	2/3 mill. On all taxable town property including incorporated statutory cities.
Hennepin County, towns in		
Watershed management tax districts:		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Improvement projects . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Maintenance of facilities . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Hines		
Dam operation & maintenance . . . . .	L.1977, C.367 Section 2	Amount necessary.
Hudson		
Alexandria Lake Area sanitary district . . . . .	L.1971, C.869 L.1975, C.287	Amount necessary to pay share of cost.
Irondale		
General purposes . . . . .	L.1971, C.336	1-2/3 mills.
LaGrand		
Alexandria Lake Area sanitary district . . . . .	L.1971, C.869 L.1975, C.287	Amount necessary to pay share of cost.
Laketown		
Lake Minnetonka conservation district . . . . .	L.1979, C.274 L.1969, C.272	1/3 mill, for portion of town subject to levy.
Lawrence		
Cemetery . . . . .	L.1965, C.617	\$1,000.
Marshall County, towns in		
Warren hospital district deficiency . . . . .	L.1975, C.35	Amount certified for debt service by hospital district board.
McDavitt		
Town hall . . . . .	L.1978, C.467	Principal and interest for bonds up to \$100,000.
Morrison County, towns in		
General purposes . . . . .	L.1941, C.451	Valuation: Over \$900,000 — 2/3 mill. \$750,000 to \$900,000 — 5/6 mill. \$300,000 to \$750,000 — 1 mill. Less than \$300,000 — \$250.***

\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.

## TOWN TAX LEVIES — Continued

Applicable Only to Particular Towns

General and Special Purposes — Continued	Citation	Authorizations and Limitations
North		
Water control and sanitary district . . . . .	L.1961, C.672	Amount requested.
Olmsted County, towns in		
Bridges . . . . .	L.1969, C.534	3-1/3 mills.
Owens		
Cemetery . . . . .	L.1965, C.451	\$500.
Pine County, towns in		
Moose Lake and Windemere sanitary sewer district . . . . .	L.1976, C.293	Amount allocated by district board.
Polk County, towns in		
Warren Hospital district deficiency . . . . .	L.1975, C.35	Amount certified for debt service by hospital district board.
Ramsey County, towns in		
Watershed management tax districts:		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Improvement projects . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Maintenance of facilities . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Rocksbury		
Water control and sanitary district . . . . .	L.1961, C.672	Amount requested.
Scott County, towns in		
Watershed management tax districts:		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Improvement projects . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Maintenance of facilities . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Smiley		
Water control and sanitary district . . . . .	L.1961, C.672	Amount requested.
Thomson		
Road and bridge . . . . .	L.1977, C.246 Section 1	5 mills, requires voter approval.
Washington County, towns in		
Watershed management tax districts:		
Planning . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Improvement projects . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.
Maintenance of facilities . . . . .	M.S. 1982, 473.882, Subd. 3	Amount necessary.

## TOWN TAX LEVIES — Continued

Applicable Only to Particular Towns

General and Special Purposes — Continued	Citation	Authorizations and Limitations
Webster Fire protection district . . . . .	L. 1982, C. 523 Article XII Section 6	Authorized to exceed 1-2/3 mills statutory levy limit for fire protection districts.
Wheatland . . . . .	L. 1982, C. 523 Article XII Section 6	Authorized to exceed 1-2/3 mills statutory levy limit for fire protection districts.
White Bear Lake conservation district . . . . .	L. 1971, C. 355	1/3 mill.

## SCHOOL DISTRICT LEVIES

General Provisions Initial Levy Limitations	Citation	Authorizations and Limitations
Maintenance Basic . . . . .	M.S. 1982, 275.125 Subd. 2a or	a) 24 mills times the 1982 EARC valuation (adjusted assessed valuation) of the district. or
Maintenance Basic "Off-the-Formula" Maximum . . . . .	M.S. 1982, 275.125 Subd. 2e, L. 1983, C. 314 Article I Section 18	b) If a) above is greater than \$1,475 times the district's estimated 1984-85 resident and AFDC pupil units, then the levy limitation equals the greater of the amount certified in 1977 under 275.125, Subd. 2a, Clause (1) plus attached machinery aid or \$1,475 times the estimated 1984-85 resident and AFDC pupil units, plus the lesser of one sixth of the amount off the formula or the sum of all special state aids of Chapter 124 (except state school agriculture credit and school lunch aids), less the county apportionment deduction. However, in no case may the levy be more than 24 mills times the previous year's EARC valuation.
Reduction for Attached Machinery Aid . . . . .	M.S. 1982, 273.138 Subd. 6	c) The limitation computed in a) or b) above is reduced by the amount of attached machinery aid due the district for 1984-85.
Reduction for Minimum Aid . . . . .	M.S. 1982, 275.125 Subd. 19	d) Districts where 60% or more of the assessed valuation is classified as agricultural are guaranteed a minimum of \$800 per resident and AFDC pupil unit from basic foundation aid, state school agricultural credit aid, homestead, taconite homestead, agricultural preserve, and reduced assessment credits, attached machinery aid, and the wetlands and native prairie credits and reimbursements. If these sources do not provide the guaranteed amount, "minimum aid" is provided to bring the total to \$800 per resident and AFDC pupil unit. The limitation computed in a) or b) or c) above must be reduced by the amount of the minimum aid payment.

## SCHOOL DISTRICT LEVIES — Continued

General Provisions Initial Levy Limitations — Continued	Citation	Authorizations and Limitations
Basic Maintenance Levy Equity . . . . .	L.1983, C.314 Article I Section 7	When a district's maximum levy limitation under 275.125, subd. 2a exceeds the district's basic foundation revenue for the corresponding fiscal year, a deduction shall be made from special state aids of Chapter 124 and from teacher retirement aids. The reduction shall be equal to the excess, once the provision is fully phased in. This provision will be phased in over six years: for FY 1985 the reduction will be 1/6 of the excess; for 1986, 1/3; for 1987, 1/3; for 1988, 2/3; and for 1989, 5/6 of the excess.
Maintenance Referendum . . . . .	M.S. 1982, 275.125 L.1983, C.314 Subd. 2d, L.1983, C.314 Article VII Section 34	Amount approved by the voters of the district at referendum called for the purpose. This limitation is subject to revocation or reduction by a future referendum after the levy has been made at least once. A district is permitted to hold only two referendum elections for an increase to begin in any school year.
Tier Revenue Allowances . . . . .	L.1983, C.314 Article I Section 11-15	Foundation revenue limits and levy limits will be calculated on the basis of tier allowances. A district's 1984-85 revenue limit for each tier equals the tier allowance times the district's 1984-85 total pupil units. Foundation aids will be calculated on the basis of the certified tier levies. The tier allowances are established as follows:  Cost-differential tier allowance: the sum of a) former sparsity aid per pupil unit adjusted for the percent-change in the formula allowance, and b) a training and experience allowance which equals the lesser of zero or (training and experience index minus 1.25) times \$300. Second tier allowance: \$150. Third tier allowance: \$100. Fourth tier allowance: \$100 Fifth tier allowance: (the amount that the district would have received under the previous formula, plus \$25 per pupil unit, minus the amount received from tiers 1 through 4) divided by the district's actual 1984-85 pupil units.
Maintenance Tier Levies . . . . .	L.1983, C.314, Article I Section 19	Cost-differential tier: a district may levy the lesser of: a) its cost-differential tier revenue, or b) its cost-differential tier revenue times the ratio of the 1982 EARC valuation divided by the 1984-85 total pupil units to \$61,458. (\$61,458 is the "equalizing factor" for 1984-85.)  Second tier: the lesser of: a) the district's second tier revenue, or b) the second tier revenue times the ratio of the district's 1982 EARC valuation divided by its 1984-85 total pupil units to \$61,458.

## SCHOOL DISTRICT LEVIES — Continued

General Provisions Initial Levy Limitations — Continued	Citation	Authorizations and Limitations
		<p>Third tier: the lesser of:</p> <p>a) the third tier revenue, or</p> <p>b) the third tier revenue times the ratio of the 1982 EARC valuation divided by the 1984-85 total pupil units to \$46,093.50 (75% of the equalizing factor).</p> <p>Fourth tier: the lesser of:</p> <p>a) the fourth tier revenue, or</p> <p>b) the fourth tier revenue times the ratio of the 1982 EARC valuation divided by the 1984-85 total pupil units to \$30,729 (one-half the equalizing factor).</p> <p>Fifth tier: the lesser of:</p> <p>a) the fifth tier revenue, or</p> <p>b) the fifth tier revenue times the ratio of the 1982 EARC valuation divided by the 1984-85 total pupil units to \$30,729.</p>
Second Tier Levy fund balance provision. ....	L.1983, C.314 Article I Section 19	Reduces a district's second tier revenue (aid and levy) by the amount of any unappropriated operating fund balance in excess of \$500 per total pupil unit. The reduction is made proportionally from aid and levy.
Interdistrict Cooperation Levy .....	L.1983, C.314, Article VI Section 25 (275.125, Subd. 8a)	Allows districts with approved cooperative programs to raise revenue equal to the least of \$50 per resident pupil unit, the approved cost of the cooperative program, or \$50,000. A district may levy for the program revenue up to 1 mill times the 1982 EARC valuation of the district.
Operating Debt Levy .....	L.1983, C.314, Article VI Section 26 (275.125, Subd. 9b)	1.5 mills times the 1982 EARC valuation of the district to eliminate any deficit in the district's operating funds as of June 30, 1983, or the amount required to eliminate the deficit, whichever is less. However the amount of deficit recovered cannot exceed the state aid reductions in FY 1983.
Maintenance Unemployment Insurance .....	M.S. 1982, 275.125 Subd. 4	Amount needed to eliminate a negative balance projected for June 30, 1985 in the General Fund Account appropriated for unemployment insurance pursuant to 268.06, Subd. 25 and for payment for services provided under 268.08.
Maintenance Unemployment Insurance .....	L.1983, C.314 Article VI Section 24 (M.S. 275.125, Subd. 4) L.1983, C.314 Article VI Section 30	The amount necessary to pay the district's liability insurance premiums under M.S. 466.06.
Maintenance Statutory Operating Debt (Districts in Statutory Operating Debt) .....	M.S. 1982, 275.125 Subd. 9a	1.5 mills times the 1982 EARC valuation of the district or the amount needed to retire the Statutory Operating Debt, whichever is less.

## SCHOOL DISTRICT LEVIES — Continued

General Provisions Initial Levy Limitations — Continued	Citation	Authorizations and Limitations
Maintenance Judgment .....	M.S. 1982, 275.125 Subd. 4	Amount of the judgment (including interest) the district is obliged to pay pursuant to 127.05.
Maintenance State Audit .....	M.S. 1982, 275.125 Subd. 4, L.1983, C.314 Article VI Section 3	Amount needed to pay for post audits by State Auditor pursuant to 6.62. (Excludes audits requested by the school board.)
Maintenance Consolidation .....	M.S. 1982, 275.125 Subd. 4	Amount needed for approved reorganizational expenditures pursuant to 122.533.
Maintenance Summer School (For summer school programs offered in 1984) .....	M.S. 1982, 275.125 Subd. 2g	a) \$20 times resident pupil units in regular school year 1983-84.
1982 Summer School Handicapped .....	M.S. 1982, 275.125 Subd. 2i, L.1983, C.314 Article III Section 13	The 1982 summer school revenue allowance is \$1,346 times the district's 1982 summer school pupil units as defined by 124.201, Subd. 2. A district may levy for 1982 summer school programs for the handicapped an amount equal to the district's summer school revenue allowance for the 1982 session times the lesser of: one, or the ratio of the third-year previous EARC valuation divided by the previous year's total pupil units to \$63,476.
1983 Summer School Handicapped levy (for 1983 and 1984 handicapped summer school)	M.S. 275.125, Subd. 2j (L.1983, C.314 Article III Section 14)	a) A district may levy for the 1983 summer-school-handicapped program an amount equal to the number of 1983 summer school pupil units times \$1,346, times the lesser of: one, or the ratio of the 1980 EARC divided by 1982-83 total pupil units to \$56,083.  b) A district may levy for the 1984 summer-school-handicapped programs an amount equal to the estimated 1984 summer school pupil units times \$1,475, times the lesser of: one, or the ratio of the 1981 EARC divided by the 1983-84 total pupil units to \$61,458.
Handicapped Summer School Levy (1984 and thereafter) .....	275.125, Subd. 2k (L.1983, C.314 Article III Section 15)	In 1984 and thereafter, a district may levy for summer-school-handicapped programs an amount equal to estimated summer school pupil units times the formula allowance, times the lesser of one or the ratio of the two-year-previous EARC divided by current-year total pupil units to the current-year equalizing factor.
Transportation Basic .....	M.S. 1982, 275.125 Subd. 5 L.1983, C.314 Article II Section 3	1.75 mills times the 1982 EARC valuation of the district.

## SCHOOL DISTRICT LEVIES — Continued

General Provisions Initial Levy Limitations — Continued	Citation	Authorizations and Limitations
Transportation Nonregular .....	L.1983, C.314 Article II Section 5 (M.S. 275.125, Subd. 5c)	Estimated cost of nonregular transportation in 1984-85 less state nonregular transportation aid, times the 1984-85 equalizing ratio. a) Nonregular transportation includes the following transportation categories: handicapped, between schools, shared-time, vocational center, cooperative academic, nonpublic health and guidance, board and lodging, and to and from board and lodging facility. b) Nonregular basic transportation aid equals 20 % of the first \$10 of 1984-85 cost per resident and AFDC pupil unit, plus 40 % of the next \$10 per pupil unit, plus 60 % of the cost exceeding \$20 per pupil unit. c) The equalizing ratio is the same as the ratio used in computing the first and second tier foundation levies (the ratio of the district's 1982 EARC valuation per 1984-85 resident and AFDC pupil unit to \$61,458, the 1984-85 equalizing factor.)
Transportation Bus-Purchase .....	L.1983, C.314 Article II Section 6 (M.S. 275.125 Subd. 5d(c))	Amount needed for pupil transportation vehicle expenditures less bus depreciation aid and other revenue. The levy limitation is equal to the amount needed to eliminate the June 30, 1985 projected negative balance in the appropriated Transportation Fund account for Bus Purchases.
Transportation Hazardous .....	L.1983, C.314 Article II Section 6 (M.S. 275.125 Subd. 5d(b))	Amount of the approved costs due to extraordinary traffic hazards for school year 1984-85.
Transportation Leased Facilities .....	M.S. 1982, 275.125 Subd. 5a	Amount of increased costs resulting from changes in transportation patterns required by leasing a school in another district.
Transportation Contracted Services (Districts which contract for pupil transportation services) .....	L.1983, C.314 Article II Section 6 (275.125 Subd. 5d(d))	Amount equal to the contracted services aid subtraction for school year 1984-85 as defined in 124.225, subd. 8k.
Transportation Secondary, 1 to 2 miles .....	L.1983, C.314 Article II Section 7 (275.125 Subd. 5d(a))	Estimated cost, in school years 1983-84 and 1984-85, of transporting secondary pupils to and from school who live more than one mile but less than two miles from a public school they could attend or from the nonpublic school they actually attend. (Does not include costs covered under "Transportation Hazardous," above.)
Community Service (Districts that have established com- munity school advisory councils pursuant to 121.88 and certified compliance pursuant to 275.125, Subd. 8, Clause 7.) .....	275.125	a) The lesser of 0.8 mill times the district's



## SCHOOL DISTRICT LEVIES — Continued

General Provisions Initial Levy Limitations — Continued	Citation	Authorizations and Limitations
	Subd. 8 Clause 4 (L.1983, C.314 Article IV Section 6)	1982 EARC valuation, or the greater of \$5 times the population of the district or \$7,000.
Revenue guarantee .....	275.125 Subd. 8 Clause (5) (L.1983, C.314 Article IV Section 6)	b) If a district's maximum permissible revenue for fiscal year 1983 from community education aid and levy was more than the greater of \$5 per capita or \$7,000, the district may levy the amount of that excess in addition to the amount computed in a) above.
Capital Expenditure Basic .....	M.S. 1982, 275.125 Subd. 11a	a) The lesser of 7 mills times the district's 1982 EARC valuation or the sum of the allowances in b), c), and d) below, to which the district is entitled.
Initial Cap. Exp. Basic Allowance .....	M.S. 1982,  Subd. 11a Clause (a)	b) \$90 times 1983-84 resident and AFDC pupil units.
Growth allowance (Districts whose resident pupil units for 1983-84 are greater than for 1982-83) .....		c) \$5 times 1983-84 resident and AFDC pupil units.
Allowance for districts with approved secondary vocational or senior secondary industrial arts program .....	M.S. 1982, 275.125 Subd. 11a Clause (f)	d) \$5 times 1983-84 resident and AFDC pupil units. (To be used for equipment for these programs.)
Capital Expenditure Special-Purpose .....	M.S. 1982, 275.125 Subd. 11b L.1983, C.314 Article VI Section 28	a) The lesser of \$25 times 1983-84 resident and AFDC pupil units or 2 mills times the 1982 EARC valuation. (To be used for certain expenditures related to energy audits, follow-up to energy audits, access for the handicapped, fire code compliance, removal or encapsulation of asbestos, and cleanup and disposal of polychlorinated biphenyls.)
Reduction for real estate proceeds .....	M.S. 1982, 123.36 Subd. 13 Clause (2)	b) Amount calculated in a) above is reduced (not below zero) by the amount of proceeds from sale or exchange of building or property deposited in Capital Expenditure Fund pursuant to 123.36, Subd. 13, Clause (2).
Capital Expenditure — Hazardous Substances .....	M.S. 275.125, Subd. 11c (L.1983, C.314 Article VI Section 29)	The lesser of \$25 times the district's resident and AFDC pupil units or 2 mills times the 1982 EARC valuation. (To be used for expenditures necessary to remove or encapsulate asbestor or to clean up and dispose of polychlorinated biphenyls.)
Capital Expenditures Leased School Building .....	M.S. 1982, 275.125 Subd. 12	Amount of the additional capital expenditure funds needed and approved by the Commissioner to lease an existing school building up to the leasing cost.

## SCHOOL DISTRICT LEVIES — Continued

General Provisions Initial Levy Limitations — Continued	Citation	Authorizations and Limitations
Capital Expenditure AVTI Construction (Districts maintaining a post-secondary area vocational-technical institute) .....	M.S. 1982, 275.125 Subd. 14a	Local share of the cost of construction authorized by statute for post-secondary vocational purposes, minus the amount of any unappropriated net balance in the district's post-secondary vocational-technical building fund (subject to public notice and referendum if called for by petition). A district may levy the total amount authorized in this subdivision in one year or a proportionate amount of the total each year for up to three successive years.
General and AVTI (Area Vocational- Technical Institute) Debt Service .....	M.S. 1982, 275.125 Subd. 4 and M.S. 1982, 475.61	Amounts necessary for debt service payments.  Amount at least 5% more than necessary to pay principal and interest when due. Bond schedule states the amount to be levied. Levy may be reduced for surplus funds on hand or funds irrevocably appropriated to the Debt Service Fund.
AVTI Maintenance Unemployment Insurance .....	M.S. 1982, 275.125 Subd. 4	The estimated amount needed for payments for unemployment insurance compensation pursuant to Minnesota Statutes 268.06, Subd. 25. The levy limitation is equal to the amount needed to eliminate the negative balance in the appropriated for AVTI General Fund account appropriated for unemploy- ment insurance, projected for June 30, 1985.
<b>Special Provisions Initial Levy Limitations</b>		
Reorganized Districts .....	M.S. 1982, 122.531 and M.S. 1982, 275.125 Subd. 4	Special computations of factors in levy limitations for reorganized districts are prescribed by 122.531 and the levies are authorized by 275.125, Subd. 4.
Maintenance Severance (District 625, St. Paul) .....	L. 1975, C. 261 Section 4	.2 mill times the most recent assessed valuation of the district with adjustments pursuant to M.S. 273.13, Subd. 7a, 275.49, and 473F.08.
Maintenance Statutory Operating Debt (District 625, St. Paul) .....	L. 1976, C. 20 Section 4	1.5 mills times the adjusted assessed valuation of the district reduced by the amount to be levied for certain bonds issued.
Maintenance Retirement (Special District 1, Minneapolis) .....	M.S. 1982, 275.125	In 1979 and thereafter, the amount levied for retirement in 1978 under this

## SCHOOL DISTRICT LEVIES — Continued

Special Provisions Initial Levy Limitations — Continued	Citation	Authorizations and Limitations
	Subd. 6a Clause 2	clause, reduced each year by 10% of the difference between the amount levied for retirement in 1971 under M.S. 1971, 275.127 and 422.01 to 422.54 and the amount levied for retirement in 1975 under M.S. 1974, 275.127 and Chapter 422A.
General Debt Service for Districts with State Loans held by the State Board of Investment .....	M.S. 1982, 475.73	County Auditor levies for the school district 50% in excess of the amount certified by the State Auditor.
General Debt Service (Building Bonds for Districts 319, 692, 703, and 710) .....	L.1967, C. 356	A large part of the debt service funds comes from taconite companies instead of the general ad valorem levy.
AVTI Maintenance Secondary Vocational (District 287)* .....	L.1977, C. 447 Article V Section 13	.7 mill times the EARC valuation of the district for the preceding year.
AVTI Maintenance Secondary Vocational (Districts 916 and 917)* .....	L.1977, C. 447, Article V Sections 14 and 15	.5 mill times the EARC valuation of the district for the preceding year.
AVTI Maintenance Special Education (Districts 287, 916, and 917) .....	L.1977, C. 447 Article V Sections 13, 14 and 15	.6 mill times the EARC valuation of the district for the preceding year.
Dissolved District Liabilities .....	M.S. 1982, 275.125 Subd. 4	The county auditor pursuant to 122.45 shall levy on the territory of the dissolved district the amount of the dissolved district's net liabilities. This levy in any year shall not make up more than 1/6 of the total school district levy in the dissolved district's territory.
<b>General and Special Provisions Levy Limitation Adjustments</b>		
Abatements .....	M.S. 1982, 275.48	A district may levy the amount by which school taxes have been reduced by a reduction of valuation after levy was spread, less the state aid receivable for this reduction. The abatement levy for each fund is treated as an adjustment component of the maximum levy limitation for that fund.
Taconite and Taconite Replacement Adjustment. ....	M.S. 1982, 275.125	Levy Limitations (excluding Maintenance Statutory Operating Debt, Maintenance

\*Districts 287, 916 and 917 are intermediate area vocational-technical school districts. District 287 extends over the same territory as districts 270, 271, 272, 273, 276, 277, 278, 279, 280, 281, 283, 284 and 286. District 916 extends over the same territory as districts 12, 16, 621, 622, 623, 624, 832, 833 and 834. District 917 extends over the same territory as districts Sp. 6, 191, 192, 194, 195, 196, 197, 199 and 200.

## SCHOOL DISTRICT LEVIES — Continued

General and Special Provisions Levy Limitation Adjustments — Continued	Citation	Authorizations and Limitations
	Subd. 9 L.1982, C.314 Article I Section 21	Referendum, and debt Service) are reduced by the greater of 50% or one minus the ratio of the maintenance basic levy limitation to the total levy limitation times the previous fiscal year's taconite and taconite replacement payments. (Maintenance Basic Levy Limitation cannot be reduced below 10 mills times the district's EARC valuation for the preceding year by this adjustment.)
Debt Service Surplus .....	M.S. 1982, 475.61 Subd. 4	Maintenance Basic Levy Limitation reduced by the amount of debt service surplus remaining when all debt service obligations were retired, that was transferred to the General Fund during the preceding fiscal year (except for transfers made during fiscal year 1983).
Transportation Off-Formula Adjustment .....	M.S. 1982, 275.125 Subd. 5b L.1983, C.314 Article II Section 4	Current levy adjusted for prior year Transportation Basic levy revenue greater than entitlement established by aid computations in 124.225, Subd. 8b-8h.
Community Education adjustment for retroactive changes in levy-and-aid calculations for FY 1984 .....	L.1983, C.314 Article IV Section 7	After the 1982 payable 1983 levies were certified, the 1983 legislature reduced the FY 1984 community education aids, payable under certain conditions, and increased the corresponding payable 1984 community education levy limits to guarantee the same total revenue as before the changes. For districts affected by the changes, the 1983 payable 1984 community education levy limitations are to be adjusted to provide the additional levy authority they should have had in payable 1983.
Excessive Levy .....	M.S. 1982, 275.125 Subd. 15	Adjustments for prior levies found to be excessive because of a tax court decision or an EARC redetermination, or for any other reason.
Levy Errors and Errors of Estimation	M.S. 1982, 275.125 Subds. 10, 16 and 20	Adjustments for departmental errors in the computation of levy limitations or County Auditor errors, and for errors in estimates of pupil units or approved costs used to calculate prior/year limitations.

### General Provisions Minimum Levy Limitations

Maintenance For districts that will have a foundation aid entitlement for 1983/84; minimum to avoid a foundation aid penalty .....	M.S. 1982, 124.2132, Subd. 1	95% of the basic maintenance levy limitation as adjusted.
For districts in Statutory Operating Debt .....	or M.S. 1982, 275.125 Subd. 9a	Minimum amount to be levied for districts in statutory operating debt equals the basic maintenance levy limitation as

## SCHOOL DISTRICT LEVIES — Continued

General Provisions Minimum Levy Limitations — Continued	Citation	Authorizations and Limitations
	Clauses 1 and 3  and/or	adjusted plus the maintenance statutory operating debt levy limitation.
For districts that qualify for foundation aids associated with the tier levies .....	L. 1983, C. 314 Article I Section 9 and 11-16	Minimum certified levy for maximum corres- ponding aid equals maximum levy limitation. (Aids are reduced proportionately to underlevies.)
Community Education Minimum certified levy for maximum aid .....	M.S. 1982, 124.271 Subd. 2a L. 1983, C. 314 Article IV Section 1	Basic Community Education Programs aid entitlement is reduced in proportion to the amount of any underlevy for community education. A district will therefore have an aid penalty if it certifies less than its maximum initial community service levy limitation.
Capital Expenditure Minimum for Basic Capital Expenditure equalization aid .....	M.S. 1982, 124.245 Subd. 1	If a district's basic capital expenditure levy limitation equals 7 mills times the district's EARC valuation for the previous year, it must levy the full 7 mills for basic capital expenditures to qualify for capital expendi- ture equalization aid.
Minimum for Special Purpose Capital Expenditure aid .....	M.S. 1982, 124.245 Subd. 1a	Minimum levy to qualify for equalization- aid equals maximum Capital Expenditure Special Purpose levy limitation under 275.125, Subd. 11b.
Minimum for Hazardous Substance Capital Expenditure aid .....	L. 1983, C. 314 Article VI Section 12 (124.24S Subd. 1c)	Minimum levy to qualify for equalization- aid equals Maximum Capital Expenditure Hazardous Substance levy limitation under 275.125, Subd. 11c.
Debt Service (Districts with Debt Service Loans or Capital Loans) .....	M.S. 1982, 124.42 and 124.43	Amount to be levied for districts having outstanding debt service loans or capital loans from the state. The minimum levy limitation equals the greater of the maximum effort debt service levy as defined in 124.38, or the required debt service levy as defined in 124.38, or the required debt service levy as defined in 124.38 less the amount of any debt service loan in that year.
Minimum AVTI Debt Service .....	M.S. 1982, 124.564	The amount of the district's 1984-85 AVTI debt service aid. (The county auditor is to reduce the levy by the aid amount.)

## SPECIAL TAXING DISTRICT TAX LEVIES

Applicable to all Special Taxing Districts

General Provisions	Citation	Authorizations and Limitations
Insurance, employees group .....	M.S. 1982, 471.61	Amount necessary.* (50% of cost of benefits on dependents must be within limitations.)
Tort liability		
Insurance .....	M.S. 1982, 466.06	Amount of premium.*
Judgments .....	M.S. 1982, 466.09	Amount necessary.*
Unemployment compensation fund payments ....	M.S. 1982, 268.06 Subd. 27	Amount necessary in lieu of employers' contributions.*

### Hospital Districts

General Application	Citation	Authorizations and Limitations
All purposes except bonds .....	M.S. 1982, 447.34	Amount necessary; but the levy for this purpose in a city within the hospital district but may not, when added to the city's levy, result in a levy of more than \$1.50 per capita in excess of the city's levy limitation under 275.11.
Ambulance service .....	M.S. 1982, 471.476	Amount necessary.
Bonds .....	M.S. 1982, 447.35	Amount necessary.

### Applicable Only to Particular Hospital Districts

<b>Rice County Hospital District</b>		
Bonds .....	L.1957, C.3 L.1961, C.372	Amount necessary.
Current expense and capital outlay (including nursing home facilities) .....	L.1963, C.118	1-2/3 mills.
O.A.S.I. contributions and state agency expenses .....	M.S. 1982, 355.80	Amount necessary.
<b>United Hospital District</b>		
Hospital bonds .....	L.1976, C.115	Amount necessary.
<b>Warren Hospital District (Marshall and Polk Counties)</b>		
Administration, operation and maintenance ....	L.1975, C.35 Sec. 7, Subd. 2	Amount necessary.
Bonds .....	L.1975, C.35 Sec. 7, Subd. 1	Amount necessary.
Deficiency in payments made to board by local units of government .....	L.1975, C.35 Sec. 5	Amount necessary. Considered as a tax levy for the local unit of government for which it was levied.

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

## SPECIAL TAXING DISTRICT TAX LEVIES — Continued

### Hospital Districts — Continued

General Application	Citation	Authorizations and Limitations
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 . . . . .	M.S. 1982, 355.80	Amount necessary.

### Housing and Redevelopment Authorities

General Applications	Citation	Authorizations and Limitations
Redevelopment purposes . . . . .	M.S. 1982, 462.545	1/3 mill upon approval of the municipal governing body.***
Information and relocation service . . . . .	M.S. 1982, 462.545	1/30 of a mill.***

#### Applicable Only to Particular Authorities

Duluth		
Redevelopment purposes . . . . .	M.S. 1982, 462.545	1/6 mill.***

### Metropolitan Airports Commission

General Application	Citation	Authorizations and Limitations
Special purposes . . . . .	M.S. 1982, 473.667	1/20 mill.
Bonds and interest . . . . .	M.S. 1982, 473.671	Amount necessary.
Operation and maintenance . . . . .	M.S. 1982, 473.661	1/3 mill.
Civil defense . . . . .	M.S. 1982, 12.26	40¢ per capita, or \$1,000 whichever is higher to finance commission's share of defense activities; except that an additional levy can be made for local cost of organizational equipment if governor has approved purchase.

### Metropolitan Council

General Application	Citation	Authorizations and Limitations
General purposes . . . . .	M.S. 1982, 473.249	8/30 mill.
Tax anticipation certificates deficiency . . . . .	M.S. 1982, 473.11	Amount required.
Metropolitan parks and open space bonds . . . . .	M.S. 1982, 473.325	Amount necessary.
Metropolitan Waste Control Commission		
Debt service . . . . .	M.S. 1982, 473.547	Amount necessary.
Operation, maintenance and debt service . . . . .	M.S. 1982, 473.521 473.547	Levy on property in municipality failing to pay service charges.

\*\*\*The taxable value or mill rate in the citation has been adjusted to comply with 273.1102.

## SPECIAL TAXING DISTRICT TAX LEVIES — Continued

### Metropolitan Council — Continued

General Application	Citation	Authorizations and Limitations
Land acquisition fund for highway projects . . . . .	M.S. 1982, 473.167	5/100 of one mill or not more than would produce a balance in the loan fund at the end of the next calendar year equal to twice the amount that 5/100 of one mill would raise in that year. This levy is in excess of M.S. 273.249.

### Metropolitan Mosquito Control Commission

General Application	Citation	Authorizations and Limitations
Administrative and operational costs . . . . .	M.S. 1982, 473.711	Maximum of 6/10 mill.

### Metropolitan Transit Commission

General Application	Citation	Authorizations and Limitations
Operating expense of transit and paratransit service . . . . .	L. 1983, C.293 Sec. 106	Up to 2 mills based on level of transit transit service provided for area.
Certificates of indebtedness, bonds or other obligations to which tax levies have been or are to be pledged . . . . .	L. 1983, C.293 Sec. 106	Amount necessary.
Metropolitan transit area outside transit taxing district . . . . .	M.S. 1982, 473.446, Subd. 1a	10% of sum of above levies under 473.446, Subd. 1(a) to 1(c), as amended by Laws 1983, Chapter 293, Section 106, levied on metropolitan transit area outside metropolitan transit taxing district. Proceeds to be used only for paratransit services or ride sharing programs within transit area but outside transit taxing district.

### Park Districts

General Application	Citation	Authorizations and Limitations
Bonds . . . . .	M.S. 1982, 398.17	Amount necessary.
Deficiency in payments made to park district board by local government units . . . . .	M.S. 1982, 398.16	Amount of deficiency. Levied on property in municipality failing to pay allocated costs.
Tax anticipation notes . . . . .	M.S. 1982, 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. 1979, C.288	Not to exceed 1 mill.
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### Port Authorities

General Application	Citation	Authorizations and Limitations
Bonds and interest . . . . .	M.S. 1982, 458.193 Subd. 5.	At least 5 % in excess of amount necessary to pay principal and interest.



## SPECIAL TAXING DISTRICT TAX LEVIES — Continued

### Port Authorities — Continued

General Application	Citation	Authorizations and Limitations
General purpose .....	M.S. 1982, 458.199	Amount necessary.

#### Applicable Only to Particular Port Authorities

Seaway Port Authority of Duluth Bonds and interest .....	L. 1974, C. 131	At least 5 % in excess of amount necessary to pay principal and interest.
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### Regional Development Commissions

General Application	Citation	Authorizations and Limitations
General purposes .....	M.S. 1982, 462.396	1/6 mill.
Tax anticipation certificates deficiency .....	M.S. 1982, 462.397	Amount required.

### Regional Railroad Authorities

General Application	Citation	Authorizations
Regional railroad authorities .....	M.S. 1982, 398A.04, Subd. 8	Maximum of 4 mills under a reverse referendum provision.

### Regional Sanitary Sewer Districts

General Application	Citation	Authorizations and Limitations
All purposes .....	M.S. 1982, 115.61	Amount necessary.

#### Applicable Only to Particular Regional Sanitary Sewer Districts

Moose Lake and Windmere Sanitary Sewer district .....	L. 1974, C. 400 Section 11 L. 1976, C. 293	Amount necessary.
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### Sanitary Districts

General Application	Citation	Authorizations and Limitations
General purposes .....	M.S. 1982, 115.33	Amount necessary.
Construction and operation or bonds for these purposes .....	M.S. 1982, 115.33 Subd. 2	Amount necessary on property within benefited taxing subdistrict.
Water pollution control (sewage disposal systems) .....	M.S. 1982, 115.46	Amount necessary.

## SPECIAL TAXING DISTRICT TAX LEVIES — Continued

### Sanitary Districts — Continued

General Application  Applicable Only to Particular Sanitary Districts	Citation	Authorizations and Limitations
<b>Alexandria Lake Area Sanitary Districts</b>		
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 in 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.
<b>Dover, Eyota and St. Charles Sanitary District</b>		
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.
<b>North Koochiching Area Sanitary District</b>		
Certificates of indebtedness in anticipation of revenues .....	L.1981, C.291 Sec. 13	Amount not to exceed 50% of anticipated revenues. Without limitation on rate or amount of other taxes levied.
Deficiency in payment of allocated costs .....	L.1981, C.291 Sec. 13	Amount equal to deficient payment plus maximum authorized interest rate. Without limitation on rate or amount of other taxes levied.
Emergency certificates of indebtedness .....	L.1981, C.291 Sec. 13	Amount sufficient to meet deficiency. Without limitation on rate or amount of other taxes levied.
General obligation bonds .....	L.1981, C.291 Sec. 13.	Amount necessary in lieu of any rate or debt limitation.
<b>Western Lake Superior Sanitary District</b>		
Debt Service .....	L.1971, C.478	Amount necessary.
Deficiency in payment of allocated costs .....	L.1971, C.478	Amount necessary.

### St. Cloud Metropolitan Transit Commission

General Application	Citation	Authorizations and Limitations
General purposes .....	M.S. 1982, 458A.10	5 mills.

## SPECIAL TAXING DISTRICT TAX LEVIES — Continued

### Watershed Districts

General Application	Citation	Authorizations and Limitations
Organizational expenses . . . . .	M.S. 1982, 112.61 Subd. 2	2/3 mill not to exceed \$60,000.
Administrative expenses and construction and maintenance of projects of common benefit . . . .	M.S. 1982, 112.61 Subd. 3	1 mill not to exceed \$125,000.
Certain projects . . . . .	M.S. 1982, 112.61 Subd. 3	1/3 mill for 15 years.
Emergency projects of common benefit . . . . .	M.S. 1982, 112.58	Amount necessary but not to exceed 25 percent of the latest administrative levy under M.S. 112.61, Subd. 3.

### 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 L.1982, C.474 L.1983, C.338	Half of two mill levy in excess of 112.61.
Construction and maintenance of projects of common benefit to more than one member district . . . . .	L.1976, C.162 L.1982, C.474	Half of two mill levy in excess of 112.61. May be levied for not more than ten years.
Metropolitan area, watershed districts in planning . . . . .	M.S. 1982, 473.881	Amount necessary.
Improvement projects . . . . .	M.S. 1982, 473.883	Amount necessary certified to county for payment by county.
Maintenance of capital improvements . . . . .	M.S. 1982, 473.883, Subd. 7	Amount necessary.
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. 1982, 112.61.
Nine Mile Creek Water maintenance and repair fund . . . . .	L.1982, C.501 L.1981, C.69 Sec. 1	Sufficient to raise \$30,000 in first year and to \$15,000 in each subsequent year.
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. 1982, 112.61.
Water maintenance and repair fund . . . . .	L.1975, C.75	\$15,000.
Riley-Purgatory Creek Water maintenance and repair fund . . . . .	L.1980, C.501 L.1981, C.69 Sec. 1	Sufficient to raise \$30,000 in first year and to \$15,000 in each subsequent year.