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1987 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 1986; to Laws 1987, Regular Session; and to chapters in the various session laws.

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INTRODUCTION

MILL RATE, OVERALL LEVY LIMITATION, AND PER CAPITA LAWS

I. GENERAL PROVISIONS ON THE MILL RATE LIMITATIONS

(Examples are for taxes payable 1988)

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 basic types of adjustments are listed below:

A. ADJUSTMENT BY INCREASING THE MILL RATE ITSELF:

M.S. 1986, 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 2.0 mills is increased to 2.14 mills. In accordance with M.S. 1986, Section 275.125, Subdivision 11a, this adjustment is not made for the limitations on capital expenditures of school districts.

B. ADJUSTMENT BY INCREASING OR DECREASING THE ASSESSED VALUE:

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:

1. Adjustment by Increasing the Assessed Value:

The assessed value of homesteads classified as 2A and 1A property are to be increased. For agricultural homesteads (classification 2A), the assessed value is based on $33\frac{1}{3}\%$ of the market value instead of the payable 1988 rates of 14% of the homestead base value and 18% of the excess of market value over the homestead base value. For residential homesteads (classification 1A), the assessed value is based on 40% of the market value instead of the payable 1988 rates of 17% of the homestead base value and 27% 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 an assessed value of \$177,360 figured at 14% on a homestead base value of \$66,000 and 18% of the remaining \$934,000 of market value. Using the $33\frac{1}{3}\%$ rate, the assessed value increases to \$333,333.

For a second example, a residential homestead property with a market value of \$80,000 would have an assessed value of \$14,800 figured at 17% on a homestead base value of \$68,000 and 27% on the remaining \$12,000 of market value. Using the 40% rate, the assessed value increases to \$32,000 (M.S. 1986, Section 273.13, Subdivision 7a).

2. Adjustment by Decreasing the Assessed Value:

a. Tax Increment Financing Districts:

For example, the assessed value will be reduced by the assessed value of any tax increment district within the taxing district. An assessed value of \$1,500,000 with a tax increment value of \$100,000 is reduced to \$1,400,000 (M.S. 1986, Section 273.76).

b. High Voltage Transmission Lines:

For a second example, 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 (M.S. 1986, Section 273.425). To be included in the reduction, the

transmission lines must carry a voltage of 200 kilovolts or more (M.S. 1986, Section 116C.52, Subdivision 3); must have been constructed after June 20, 1986; and must run over city or organized-township land which received transmission line credit (M.S. 1986, Section 273.42, Subdivision 2).

c. Fiscal Disparities Program:

For a final example, the assessed value of a taxing district within the seven-county metropolitan area 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 (M.S. 1986, Section 473F.08).

3. Adjustment by Increasing the Assessed Value:

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 (M.S. 1986, Section 275.49). In accordance with M.S. 1986, Section 275.125, Subdivision 11a, this adjustment is not made for limitations on capital expenditures of school districts.

C. ADJUSTMENTS FOR MILL RATE LIMITATIONS BEFORE 1973:

M.S. 1986, 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.

II. THE OVERALL LEVY LIMITATION

A. INTRODUCTION TO THE OVERALL LEVY LIMITATION LAW:

The Department of Revenue administers the overall 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.

B. DETERMINATION OF THE PAYABLE 1988 OVERALL LEVY LIMIT:

Laws 1987, Regular Session, Chapter 268, Article 5, Section 12 provides for a one-year suspension of the overall levy limit law (M.S. 275.50 to 275.56) and establishes more restrictive overall levy limit provisions for payable 1988. The new provisions govern the levies of all counties and all cities regardless of population. They do not govern the levies of towns, special taxing districts, or school districts.

1. Step #1: Beginning Levy Limit Base for Payable 1988

The first step in the procedure for calculating the overall levy limit for payable 1988 is the determination of the Beginning Levy Limit Base. For both counties and cities, this step begins with the total payable 1987 levy. Two adjustments are then made to the total levy. First, the total levy is reduced by the following special levies: (1) the amount levied for debt service for payable 1987, and (2) the amount claimed as a special levy for the unfunded accrued liability of public pension funds on the payable 1987 Form 280. For counties only, the total levy must also be reduced for the amount levied for special services programs (including administrative costs), and for public assistance programs (excluding administrative costs).

The balance of the total payable 1987 levy after subtracting the special levies is then increased by the sum of several state aids and reimbursements received in 1987. For both counties and cities, these amounts include: (1) Local Government Aid, and (2) several taconite aids. For counties, it also includes wetlands and native prairie reimbursements and natural resources aid. The result of the two adjustments described above is the Beginning Levy Limit Base.

2. Step #2: Final Adjusted 1988 Levy Limit Base

The second step in the calculation procedure consists of three adjustments to the Beginning Levy Limit Base of payable 1988.

a. The Growth Factor:

First, the Beginning Base for payable 1988 is increased by a growth factor for both counties and cities. This growth adjustment is equal to the greater of the percentage increase in population or in the number of households between 1986 and 1987. For the counties and cities within the seven-county metropolitan area, the 1986 and 1987 population and household estimates are those made by the Metropolitan Council for April 1, 1986 and April 1, 1987, respectively. The estimates for the counties and cities outside of the seven-county metropolitan area are those made by the State Demographer for April 1, 1985 and April 1, 1986, respectively. If a county or a city had a special

federal census taken on or before July 1, 1987, the results of the special federal census are used for the 1987 estimates.

b. The Inflation Factor:

Next, the Beginning Levy Limit Base for payable 1988 after being adjusted for the growth factor is increased by an inflation factor of 3% for both counties and cities.

c. The Appeals Process:

The final way of increasing the Beginning Levy Limit Base for payable 1988 (as adjusted for the growth and inflation factors) is the appeal process. A county or city is allowed to appeal to the Commissioner of Revenue for an increase in its levy limit base for payable 1988. The Commissioner of Revenue is authorized to set up specific appeal guidelines for accepting the rejecting each appeal. The county or city must provide evidence in support of the appeals adjustment that meets the guidelines set up by the Commissioner of Revenue. The Commissioner's decision is final, and only the amount approved by the Commissioner may be added to the levy limit base for payable 1988.

The three reasons for accepting an appeal under the "Levy Limit Appeal Guidelines" set up by the Commissioner of Revenue are:

- 1) payable 1986 reserve funds used to reduce the payable 1987 property tax levy,
- 2) mandates imposed by the 1987 Legislature requiring payable 1988 expenses for new or expanded services or programs,
- 3) expenses for emergency situations in payable 1988 not anticipated by the 1987 Legislature or in excess of normal local reserves.

Under the "Levy Limit Appeal Guidelines," all expenses which were authorized as special levies or as adjustments to the levy limit base under prior law but were repealed for payable 1988 are not valid reasons for accepting an appeal.

The result of adjusting the Beginning Levy Limit Base for payable 1988 for the growth factor, the inflation factor, and the appeals process is the Final Adjusted 1988 Levy Limit Base.

3. Step #3: Adjustment for 1988 State Aids and Reimbursements:

As a third and final step in the procedure for calculating the levy limit for payable 1988, the Final Adjusted 1988 Levy Limit Base is reduced by the sum of the 1988 certified or estimated state aids and reimbursements. For both counties and cities, these state aids and reimbursements include (1) Local Government Aid, (2) several taconite aids, and (3) the new 2% tax on the net proceeds of mining operations. For counties, they also include wetlands and native prairie reimbursements and natural resources aid.

4. Step #4: Payable 1988 Overall Levy Limitation:

The resulting figure after subtracting the 1988 certified or estimated state aids and reimbursements from the Final Adjusted 1988 Levy Limit is the payable 1988 Overall Levy Limitation.

NOTE: M.S. 1986, 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 the 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.

C. SPECIAL LEVIES AUTHORIZED FOR PAYABLE 1988

As noted above, the 1987 Legislature tightened up the overall levy limit law for payable 1988. In addition to establishing a more restrictive method of calculating the overall levy limit itself, the Legislature also retained only six of the twenty-five special levies authorized under M.S. 1986, Section 275.50, Subd. 5 for payable 1987 and added only three new special levies to M.S. 1986, Section 275.50, Subd. 5 which qualify for payable 1988.

1. Payable 1988 Special Levies Retained from Payable 1987:

The six special levies retained by the overall levy limit law for payable 1988 (Laws 1987, Regular Session, Chapter 268, Article 5, Section 12, Subd. 4) are the following: (a) Schedule D: Social Services and Public Assistance Aids (counties only), (b) Schedules E through H: Debt Service (counties and cities), and (c) Schedule O: Unfunded Accrued Liability of Public Pension Funds (counties and cities). The six special levies retained are listed in the payable 1988 Form 280 under Schedule A through F, respectively.

2. New Special Levies Authorized for Payable 1988:

The overall levy limit law passed by the 1987 Legislature states that all county and city levies for payable 1988 are subject to the payable 1988 overall levy limit except for the special levies authorized by the overall levy limit law itself. The overall levy limit law passed by the 1987 Legislature was enacted on May 28, 1987. This means that all county and city levies authorized to be levied over and above the overall levy limit law and contained in laws enacted before the May 28, 1987 enactment date have been superseded. As a result, they are subject to the overall levy limit for payable 1988.

The 1987 Legislature passed three laws separate from the overall levy limit law which exempt county and city levies from the overall levy limit. Because these laws were enacted after the May 28, 1987 enactment date of the overall levy limit law, they have priority over that law, and the levies authorized by those laws are exempt from the overall levy limit for payable 1988.

a. Special Levies for Energy Conservation Loans:

Two of these new special levies are for repaying the state for energy conservation loans. These two new special levies were enacted by Laws 1987, Regular Session, Chapter 289, Section 2, which added clauses (w) and (x) to M.S. 1986, Section 275.50, Subd. 5. Because they are similar, these two new special levies are combined in the payable 1988 Form 280 under Schedule G.

b. Payable 1988 Special Levies for Public Library Construction:

The third new special levy for payable 1988 is for the costs of constructing public libraries. This new special levy was enacted by Laws 1987, Regular Session, Chapter 380, Section 2, which added clause (y) to M.S. 1986, Section 275.50, Subd. 5. It is listed in the payable 1988 Form 280 under Schedule H.

3. Levies Authorized Outside of All Levy Limits:

The 1987 Legislature also passed a law authorizing counties in self-insurance pools to levy for their insurance installments over and above any levy limits including the overall levy limit (Laws 1987 Regular Session, Chapter 344, Section 15). Because this law was also enacted after the May 28, 1987 enactment date of the overall levy limit law, the levy authorized by it may be claimed as a "special levy" under the last Schedule in the payable 1988 Form 280 and the instructions labeled "1987 Minnesota Laws."

Any other 1987 law authorizing a levy over and above any levy limits including the overall levy limit and enacted after May 28, 1987 may also function as a "special levy" for payable 1988.

D. DETERMINATION OF THE PAYABLE 1989 OVERALL LEVY LIMIT:

Laws 1987, Regular Session, Chapter 268, Article 6, Sections 40 and 41 establish the provisions for the overall levy limit for payable 1989. In general, the 1987 Legislature's intention is to turn the clock back to payable 1987 and to calculate the payable 1989 levy limit as if the special restrictive levy limits did not exist for payable 1988.

Section 40 defines which local governmental units are subject to the overall levy limit for payable 1989 and thereafter. As written, the law states that counties, charter cities, and the town which receive taconite municipal aid are covered. However, the omission of statutory cities from the language of the law was a drafting error. The intention was to keep all cities subject to the payable 1989 levy limit. The error will be corrected in the 1988 Legislative Session.

Section 41 sets up the method for calculating the levy limit base for payable 1989 and thereafter. For counties, cities of 5,000 population or more, and the taconite towns, the payable 1989 base is determined by returning to their payable 1987 final levy limit base and running them through two year's worth of adjustments under M.S. 1986, Section 275.51, Subd. 3h. For cities under 5,000 population, the payable 1989 base is determined by taking their payable 1988 adjusted levy limit base and applying one year's worth of adjustments under M.S. 1986, Section 275.51, Subd. 3h. For payable 1990 and thereafter, the levy limit base for all counties, cities, and taconite towns is determined by taking the previous year's levy limit base and applying the adjustments under M.S. 1986, Section 275.51, Subd. 3h.

Section 41 also states that the inflation adjustment for payable 1989 and thereafter is to be the lesser of three percent or the percentage increase in the Implicit Price Deflator.

NOTE: Levies which may be made in excess of the overall levy limit for all taxes payable years except for payable 1988 and those for all taxes payable years including payable 1988 are identified with footnotes in the county and city sections of the index.

III. \$54 PER CAPITA LEVY LIMITATION

(Payable 1988 = \$271.62)

The \$54 per capita levy limitation (M.S. 1986, 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 1987, payable in 1988, the per capita limitation is \$271.62 (\$54 plus \$217.62 which is the cost of living adjustment in 1987/1988) as calculated below:

1.	Consumer Price Index for Minneapolis/St. Paul, December 1986 (1967 = 100)	342.4
2.	Adjustment factor to convert from 1967 to 1947-1949 base	.6973501
3.	Consumer Price Index for Minneapolis/St. Paul, December 1986 (1947-1949) = 100 (342.4 divided by .6973501)	491
4.	Index points above 102 (491 minus 102)	389
5.	Percentage for first six index points above 102 ($3\frac{1}{3}\%$ times 6)	20%
6.	Percentage for remaining index points above 102 (1% times 383)	383%
7.	Total percentage increase in the \$54 per capita levy limitation (20% plus 383%)	403%
8.	Cost-of-living adjustment (403% of \$54)	\$217.62
9.	Total payable 1988 per capita limitation (\$54 plus \$217.62)	\$271.62

NOTE: Laws 1986, Chapter 65, Section 1 amended M.S. 275.14 by changing the definition of the "population" to be used in calculating a city's \$54 per capita limitation. This law directs a city to use whichever of the following "populations" has the latest stated date of count or estimated before July 1 of the current levy year: (1) the last federal census; (2) a special census taken by the U. S. Bureau of the Census; (3) an estimate made by the Metropolitan Council; or (4) an estimate made by the state demographer. The law was effective for taxes payable in 1986 and later.

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 is also added to the mill rate limitations on the general fund 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 of the various limitations on the general fund for these types of cities is listed below: (In each case, the most restrictive limitation 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 ($11\frac{2}{3}$ 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 $13\frac{1}{3}$ mills (applicable to most third and fourth class cities).

Other Charter Cities-

Least of:

1. Portion of total per capita limitation not used for used for special purposes.
2. Charter authorization for general fund purposes.
3. Cost-of-living adjustment plus mill rate limitation of $13\frac{1}{3}$ 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 M.S. 1986, 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 are identified with a footnote 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 the principal and interest on general obligation bonds; an example of the second is a special purpose levy for ambulance service.

IV. RELATION OF \$54 PER CAPITA AND GENERAL FUND MILL RATE LIMITATION

To repeat, a city's total general fund levy is restricted by the least of the \$54 per capita, the mill rate limitation, or charter authorization if the city is a charter city.

The \$54 per capita limitation is calculated the same way for a statutory city and a charter city. The mill rate limitation for a statutory city is 10 mills times the city's levy limit assessed value for cities with an assessed value of more than \$1,500,000 and $11\frac{2}{3}$ mills for cities with less than \$1,500,000. For third and fourth class charter cities, the mill rate limitation is $13\frac{1}{3}$ mills times the city's levy limit assessed value unless a greater amount is authorized by charter.

To illustrate the \$54 per capita, and the mill rate limitations, consider a city having a population of 3,000, a levy limit assessed value of \$5,000,000, and no iron ore. The \$54 per capita limitation for payable 1988 would be \$271.62 times the 3,000 population which is \$814,860. Except for any special purpose levies which are exempt from the \$54 per capita limitation, the city would be restricted to a levy of \$814,860 for general and special purposes together. If the city has \$100,000 in special purpose levies subject to the per capita limitation, the maximum levy allowed for the general fund alone would be \$714,860 (\$814,860 minus \$100,000). If the city has no special purpose levies subject to the per capita limitation, the maximum levy authorized for the general fund would be the total \$814,860.

Assuming the example city has \$100,000 in special purpose levies subject to the per capita limitation, it would have a general fund limitation of \$714,860 unless its appropriate mill rate limitation would be more restrictive than \$714,860. The mill rate limitation, in general, is the sum of the appropriate mill rate times the levy limit assessed value added to the \$54 per capita cost-of-living adjustment times the population. The specific mill rate limitation depends upon whether it is a statutory or charter city.

STATUTORY CITY (M.S. 1986, Section 412.251)

1987/1988 \$54 Per Capita Limitation		1987/1988 Mill Rate Limitation	
1. \$54 Per Capita	\$271.62	1. Mill Rate	10 Mills
2. Population	3,000	2. Levy Limit Assessed Value	\$5,000,000
3. \$54 Per Capita Limit on General and Special Purposes (1 x 2)	\$814,860	3. Initial Limitation (1 x 2)	\$50,000
4. Special Purpose Levies	\$100,000	4. Cost-of-Living Adjustment (\$217.62 x 3,000)	\$652,860
5. \$54 Per Capita Limit on General Fund (3 - 4)	\$714,860	5. Limitation on General Fund (3 + 4)	\$702,860

Since the mill rate limitation of \$702,860 is less than the \$54 per capita limitation of \$714,860, this example statutory city is limited to a general fund levy of \$702,860.

CHARTER CITY (Fourth Class) (M.S. 1986, Section 426.04)

1987/1988 \$54 Per Capita Limitation		1987/1988 Mill Rate Limitation	
1. \$54 Per Capita	\$271.62	1. Mill Rate	13 $\frac{1}{3}$ Mills
2. Population	3,000	2. Levy Limit Assessed Value	\$5,000,000
3. \$54 Per Capita Limit on General and Special Purposes (1 x 2)	\$814,860	3. Initial Limitation (1 x 2)	\$66,665
4. Special Purpose Levies	\$100,000	4. Cost-of-Living Adjustment (\$217.62 x 3,000)	\$652,860
5. \$54 Per Capita Limit on General Fund (3 - 4)	\$714,860	5. Limitation on General Fund (3 + 4)	\$719,525

Since the mill rate limitation of \$719,525 is greater than the \$54 per capita limitation of \$714,860, this example charter city is limited to a general fund levy of \$714,860 (unless its charter is more restrictive).

SECTION I

COUNTY TAX LEVIES

COUNTY TAX LEVIES

A. GENERAL PROVISIONS	Citation	Authorizations and Limitations
County auditor's responsibility for levy limitations	M.S. 1986, 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 estimates will be made later by law.
Deficiency levy (in counties receiving distribution of taconite production tax	M.S. 1986, 298.28, Subd. 1	When actual taconite production tax distribution is less than estimate and certificates of indebtedness are issued for deficiency, a levy for certificates of indebtedness including interest may be made.
Error by auditor in previous tax levy, to correct.	M.S. 1986, 275.075	All or any part of amount omitted that was within levy limitation.
Levy to be entered on tax lists	M.S. 1986, 275.09	
Limitations on all general application county tax levies by mill rate or amount established prior 1973 repealed	L.1973, C.583	All special laws involving one county that were inconsistent with this law were superseded.
Loss of tax receipts resulting from tax reduction for disaster to homestead property	M.S. 1986, 273.123, Subd. 7	Amount by which tax has been reduced.
Taxpayers may bring action against the county to enjoin collection of an excess levy	M.S. 1986, 275.26	

COUNTY TAX LEVIES (Continued)

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Agricultural land preservation and conservation program	M.S. 1986, 40A.15, Subd. 2	Lesser of 1/2 mill or \$15,000 from local funds is needed to be eligible for state grant. ***
Agricultural societies	M.S. 1986, 38.27	Amount needed including costs of liability insurance.
Ambulance service (except Hennepin)	M.S. 1986, 471.476	Amount necessary.
Armories (except in counties containing a city of the first class)	M.S. 1986, 193.145, Subd. 2	Amount necessary to pay P/I on bonds.**
Assessments, unpaid county	M.S. 1986, 106.381	Amount necessary.
Building commission	M.S. 1986, 394.05	Amount necessary.
Bonds and interest General obligation	M.S. 1986, 475.61	Amount necessary.**
No levy certified by county	M.S. 1986, 475.64	Amount necessary.
State loans	M.S. 1986, 475.73	Amount necessary.
Building fund (except Hennepin or St. Louis)	M.S. 1986, 373.25	Amount necessary.
Capital notes	M.S. 1986, 373.01, Subd. 3	Amount necessary to pay principal and interest on notes issued to purchase public safety, ambulance, road construction or maintenance, medical, and data processing equipment.**
Civil defense	M.S. 1986, 12.26	Amount necessary.
Community health service	L. 1987, C. 309, Sec. 8,11	Amount necessary for costs of local board of health authorized under 1987 Local Public Health Act.*** (Will be codified as M.S. 145A.)
Community corrections centers	M.S. 1986, 241.31	Amount necessary.***

** Levy may be made in excess of overall levy limitation under M.S. 275.50 to 275.56 including payable 1988.

*** Levy may be made in excess of overall levy limitation under M.S. 275.50 to 275.56 except for payable 1988.

COUNTY TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Community social services	M.S. 1986, 256E.06	At least determined amount.**
Comprehensive planning (metropolitan counties)	M.S. 1986, 473.87	Amount necessary.
County court	M.S. 1986, 487.02	Amount necessary.
Courthouse and city hall, joint (Hennepin, Ramsey and St. Louis only) Bonds	M.S. 1986, 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. 1986, 374.29	Amount necessary for county share with voter approval.
Dam safety loan, state	M.S. 1986, 105.482, Subd. 5a	Amount necessary to repay local share of costs.
District heating system	M.S. 1986, 116J.36, Subd. 9	Amount necessary to repay state loan for design and consultation.
Employer vans acquisition program Administration	M.S. 1986, 174.27	1/100 mill.***
Establishment	M.S. 1986, 174.27	One time levy not to exceed 1/10 mill.***
Energy conservation investment loan	L.1987, C.289, Sec.1, Subd.5, Sec. 2	Amount needed to pay annual P/I on state loan.** (Amends M.S. 116J.37 and M.S. 275.50, Subd. 5.)
Exchange land fund	L.1951, C.289	Amount necessary.
Extension committee	M.S. 1986, 38.36	Amount necessary.
Fire halls or equipment	M.S. 1986, 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. 1986, 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. 1986, 375A.13	Not to exceed \$5,000 per year unless authorized by county board.

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COUNTY TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Great River Road (certain counties)	M.S. 1986, 373.27	Amount necessary.
Health department	M.S. 1986, 145.51	Amount necessary.
Historical society	M.S. 1986, 138.052	Amount necessary for historical work approved by the Minnesota Historical Society.
Hospital and almshouse, county and city Bonds	M.S. 1986, 377.05	Not to exceed \$140,000. Only for counties with a board of control.**
Hospital Districts: Operation	M.S. 1986, 397.09	Amount necessary.
Bonds and interest	M.S. 1986, 397.10	Amount necessary.**
Housing and Redevelopment costs allocated by Metropolitan Council	M.S. 1986, 473.201	Amount certified by Metropolitan Council.
Human services board	M.S. 1986, 402.065	Amount necessary.
Insect pests, control of	M.S. 1986, 18.022	Amount necessary.
Insurance, employees group	M.S. 1986, 471.61	Amount necessary.
Insurance installment purchase agreement by county self-insurance pool: Bonds	L. 1987, C. 344, Sec. 15	Amount needed to pay county annual share of P/I on bonds under agreement.** (Amends M.S. 471.981.)
Jail, county Bonds for construction	M.S. 1986, 641.23	Levy for P/I on bonds is limited to 4.0 mills annually.**
Operating costs	M.S. 1986, 641.23	Amount necessary.***
Jail, regional Bonds for construction	M.S. 1986, 641.264, Subd. 2	Amount necessary.**

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COUNTY TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Jail, regional (Cont.) Operating costs	M.S. 1986, 641.264, Subd. 2	Amount necessary. ***
Judgments	M.S. 1986, 373.12	Amount necessary.
Lake improvement district	M.S. 1986, 378.52	Amount needed for projects and services levied within the district.
Legal assistance to needy	M.S. 1986, 375.167	1/4 mill.
Library, county	M.S. 1986, 134.07	Amount necessary but only on property not already taxed for public library service.
Library (contract for service)	M.S. 1986, 134.12, Subd. 3	Amount necessary but only on property not already taxed for public library service.
Library, regional	M.S. 1986, 375.335, 134.07	Amount necessary to pay local share of regional library system. Levy is part of authori-zation M.S. 134.07. ***
Library construction, joint financing for: Bonds	L. 1987, C. 380, Art. 2, Sec. 1-2	Amount necessary to pay local share of principal and interest on bonds for con- struction of libraries under joint financ- ing agreement. ** (Adds M.S. 134.41 and amends M.S. 275.50, Subd. 5.)
Monuments for surveys, reestablishment and relocation	M.S. 1986, 381.12	Amount necessary.
Mosquito abatement	M.S. 1986, 18.111	1/3 mill.
Nursing home	M.S. 1986, 376.56	Amount necessary.
Parks, county (except Hennepin, Ramsey, and counties in which park districts have been activated)	M.S. 1986, 398.33	Amount necessary.
Port Authority (only for counties having a port authority city)	L. 1987, C. 291, Sec. 54, Subd. 7	County may include amount in general revenue levy appropriation to port authority. Levy is subject to limits on general revenue fund. (1987 law recodified authorization as M.S. 469.053, Subd. 7.)

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COUNTY TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Post-audit by State Auditor, expense of	M.S. 1986, 6.62	Amount of claim or estimated costs.
Privatization Agreement: (Service contracts for wastewater/ public water systems) Cost of service contract (excluding debt service)	M.S. 1986, 471A.03, Subd. 4(1); 471A.04	Amount necessary.***
Debt service costs of service contract	M.S. 1986, 471A.03, Subd. 4(1); 471A.04	Amount needed for principal and interest.**
Probation service	M.S. 1986, 260.311	Amount necessary.
Promotion of safety and preservation of human life (except Hennepin and Ramsey)	M.S. 1986, 471.63	Amount necessary.
Public health Local board of health costs	L. 1987, C. 309, Sec. 8, Subd. 3	Amount necessary. (1987 law is codified as M.S. 145A.08, Subd. 3.)
Community health plan	L. 1987, C. 309, Sec. 11, Subd. 2	Amount necessary. (1987 law is codified as M.S. 145A.11, Subd. 2.)
Public water and sewer system (except metropolitan counties)	M.S. 1986, 116A.01	Amount necessary.
Recreation facilities or programs for senior citizens	M.S. 1986, 471.16	Amount necessary.
Reforestation projects, state Bonds	M.S. 1986, 84A.40	Amount necessary for voluntary payment of school district and town obligations for principal/interest.**
Removal of condemned property	M.S. 1986, 275.57	Amount necessary.
Retirement, employees: P.E.R.A	M.S. 1986, 353.28	Amount necessary.**

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COUNTY TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Retirement, employees: O.A.S.I	M.S. 1986, 355.80; M.S. 1986, 355.299	Amount necessary.
Employees on leave from state	M.S. 1986, 352.041	Amount necessary.
Road and bridge	M.S. 1986, 163.05	Amount necessary.
Sanatorium: Building and maintenance	M.S. 1986, 376.20	Amount necessary.
Construction, improvement, equipment	M.S. 1986, 376.19	Amount necessary.
Sewers, sewage disposal plants, and waterworks systems (except metropolitan counties)	M.S. 1986, 444.075 Subd. 4	Amount necessary.
Sheltered workshops	M.S. 1986, 129A.06	Amount necessary.
Soil and water conservation district	M.S. 1986, 40.07	Amount necessary.***
Solid waste management (except metro- politan counties: Advance funding	M.S. 1986, 400.11; L. 1986, C.425, s.32	Amount necessary.
Bonds for acquisition/betterment & capital improvements	M.S. 1986, 400.101; L.1986, C.425, s.31	Amount needed for P/I and reserve fund.**
Services in designated service areas	M.S. 1986, 400.08; L. 1986, C. 425, S.30	Amount needed after designation of service area by county board resolution and public hearing.***
Solid waste management (metropolitan counties only: Acquisition/Betterment	M.S. 1986, 473.811, Subd. 1	Amount needed in anticipation of costs for county master plan.

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COUNTY TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Solid waste management (Cont.) Bonds for Acquisition/Betterment & Capital Improvements	M.S. 1986, 473.811, Subd. 2; L. 1986, C.425, s.40	Amount needed for P/I and reserve fund.**
Services in designated service areas	M.S. 1986, 473.811, Subd. 3a; L. 1986, C.425, s.41	Grants metro counties same levy powers as outstate counties under M.S. 400.08.***
State reassessment costs	M.S. 1986, 270.18	One-half levied in year notified of costs by state and one-half in following year.
Subordinate service districts (except seven metropolitan counties and St. Louis)	M.S. 1986, 375B.09	Amount needed for service not already provided or for increased level of service already provided by county. Levy limited to property within service district. Amount of initial levy is exempt from levy limit laws. Later additions or increases to initial levy are subject to levy limit laws.***
Television translator stations Bonds for acquisition, construction or improvement	M.S. 1986, 375.165	Amount necessary under M.S. 475.**
Timber development	M.S. 1986, 282.38	Amount necessary.
Tort liability: Insurance	M.S. 1986, 466.06	Amount of premium.***
Judgments	M.S. 1986, 466.09	Amount necessary.***
Town hall	M.S. 1986, 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. 1986, 268.06, Subd. 27	Amount necessary in lieu of employers' contribution.

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COUNTY TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Veterans service officer	M.S. 1986, 197.60	Amount necessary.
Voting machines	M.S. 1986, 206.12	Amount necessary.
War memorial building or hospital Construction	M.S. 1986, 373.053, Subd. 4	Not to exceed \$250,000.
Maintenance and operation	M.S. 1986, 373.053, Subd. 5	Amount necessary in excess of remaining fund balance.
War records, publication of	M.S. 1986, 375.383	Amount necessary.
Water and related land resources management	M.S. 1986, 378.34	In addition to amounts levied within lake improvement district.
Watershed management tax districts: (metro counties only) Planning Costs	M.S. 1986, 473.882, Subd. 3; 473.881	Amount necessary levied in districts within watersheds.***
Capital Improvements: Bonds for County Levy	M.S. 1986, 473.882, Subd. 3-4; 473.881	Amount necessary for P/I on bonds for a county certified levy in districts within watersheds or minor watershed units.**
Bonds for Watershed Levy	M.S. 1986, 473.883, Subd. 5-6	Amount necessary for P/I on bonds for a watershed certified levy in districts within watershed units. Limited to 1.0 mill on rural towns without town resolution.**
Maintenance Costs	M.S. 1986, 473.882, Subd. 3	Amount necessary levied in districts watersheds or minor watershed units.***

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COUNTY TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Water management, comprehensive local (except metro counties) Bonds for capital improvements	M.S. 1986, 110B.15, Subd. 4(b); 110B.20	Amount needed for P/I on bonds for comprehensive water plan within county special taxing district.**
Comprehensive local water plan (except for bonding)	M.S. 1986 110B.20, Subd. 4(c); 110B.20	Amount necessary to pay costs of projects in comprehensive water plan except for bonding. Up to 3/4 mill is exempt from overall levy limit and \$54 per capita levy limit.***
Weed eradication	M.S. 1986, 18.231, Subd. 5	Levy on cities or towns whose payments were made from county funds.
Welfare: Medical assistance	M.S. 1986, 256B.20	Amount necessary.**
Minnesota supplemental assistance, Aid to Families with Dependent Children, general assistance, etc., and administration expense	M.S. 1986, 261.063; 393.08	Amount necessary.** (Except for administrative expenses.)
Poor relief	M.S. 1986, 261.062	Amount necessary.

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Aitkin Advertising	L. 1967, C. 611	1/3 mill.
Bonds for McGregor library	L. 1986, C. 399, Art. 1, Sec. 6	Amount needed as county's share under joint powers agreement for P.I. on bonds issued by McGregor.** 1/2 mill.
Regional juvenile detention center	L. 1971, C. 592	
Tourism and economic development	L. 1986, C. 399, Art. 1, Sec. 1-2	1 1/3 mills subject to reverse referendum.***
Anoka Arena facility, operations and maintenance	L. 1967, C. 530	Amount necessary.
Library buildings	L. 1984, C. 380, Sec. 1-2	3/4 mill outside any city having free public library for principal and interest on bonds.**
Metropolitan mosquito control district	M.S. 1986, 473.711, Subd. 2	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.**
Becker Minnesota Red River Valley Development Association	L.1963, C.343	1/12 mill.
Beltrami Red Lake game preserve Bonds	M.S. 1986, 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.

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
Blue Earth (Cont.) 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 Fire protection (contract with city of Carlton) Bonds for fire fighting facilities and equipment issued by city of Carlton Regional juvenile detention center	L. 1985, C. 138, Sec. 3 L. 1985, C. 138, Sec. 3 L. 1971, C. 592	Amount necessary.*** Amount specified under contract.** 1/2 mill.
Carver Metropolitan mosquito control district Municipal sewage disposal systems Bonds Service area	M.S. 1986, 473.711, Subd. 2 L. 1983, C. 118 L. 1971, C. 384	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.*** Amount necessary under joint powers agreement with cities and towns in the county.** Amount necessary on property in service area.
Cass Health nurse Tourism and Agriculture	L. 1957, C. 213 L. 1985, C. 289, Sec. 6	2/3 mill. \$70,000 subject to reverse referendum.***
Chisago Nursing home Retirement benefits for judges of the former Chisago County probate court who retired prior to July 1, 1972	L. 1963, C. 376 L.1976, C.293	Payment of bonds and interest.** County's apportioned share of retirement benefits.

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
<p>Clearwater Agricultural Society</p> <p>County hospital</p> <p>Minnesota Red River Valley Development Association</p>	<p>L.1982, C. 523, Art. XII, Sec. 8</p> <p>L. 1985, C.289, s.5, Subd. 1-2; L. 1986, Spec. Sess., C.1, Art. 4, Sec. 46-47</p> <p>L.1963, C.343</p>	<p>1 mill.***</p> <p>3.0 mills subject to reverse referendum to be held prior to October 1 of the year when a tax is initially proposed to be levied.***</p> <p>1/12 mill.</p>
<p>Cook Health department</p> <p>Regional juvenile detention center</p>	<p>L.1971, C.424</p> <p>L.1971, C.592</p>	<p>2 mills.</p> <p>1/2 mill.</p>
<p>Cottonwood Southern Minnesota River Basin Area II</p>	<p>L.1979, C.253</p>	<p>1/4 mill.***</p>
<p>Crow Wing Airport facility bonds</p> <p>Town purposes in unorganized townships</p>	<p>L.1979, C.127</p> <p>L.1965, C.512</p>	<p>Amount required including deficiency.**</p> <p>3-1/3 mills.</p>
<p>Dakota Bonds for county library</p> <p>Metropolitan mosquito control district</p>	<p>L. 1986, C. 392</p> <p>M.S. 1986, 473.711, Subd. 2</p>	<p>3/4 mill for P/I on up to \$15,000,000 in bonds subject to reverse referendum. The tax is not allowed in cities where a public library is currently located.**</p> <p>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.***</p>

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
Goodhue Historical Society, County	L.1985, C.181	3 1/2 mills subject to reverse referendum.***
Hennepin Building commission	L.1903, C.247	Amount necessary.
Building reserve	L.1979, C.198, Sec. 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. 1986, 488A.111	Amount necessary.
Emergency certificates of indebtedness	L.1979, C.198, Sec.7	Payment of principal and interest.
Equipment capital notes.	L.1979, C.198, Sec. 7; L.1982, C.577, Sec.13	Payment of principal and interest.**
Jail facilities, acquisition and betterment of Bonds	L.1983, C.23, Sec. 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	M.S. 1986, 383B.245; L. 1987, C. 188	2/3 mill on taxable property not already taxed for other public library system.**
Operation and maintenance	M.S. 1986, 383B.237	Levied on taxable property not taxed by Minneapolis for free public library in 1980.
Medical Center: Capital outlay	L. 1981, C.91, Sec.4	Amount necessary for P/I on bonds.**

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
Hennepin (Cont.)		
Operations and maintenance	L. 1981, C.91, Sec.4	Amount necessary.
Metropolitan mosquito control district	M.S. 1986, 473.711, Subd. 2	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.***
Hubbard		
Park and Recreation	L.1985, C.289, Sec. 1-2	\$45,000 subject to reverse referendum.*** \$20,000 subject to reverse referendum.***
County Fair	L.1985, C.289, Sec.3	
Isanti		
Retirement benefits for judges of the former Chisago County probate who retired prior to July 1, 1972	L.1976, C.293	County's apportioned share of retirement benefits.
Itasca		
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.
Koochiching		
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, Sec.9	Amount necessary.
Bonds and debt service	L.1981, C.291, Sec.9	Amount necessary for principal and interest.**

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
Koochiching (Cont.)		
Operation and maintenance	L.1981, C.291, Sec.9	Amount necessary.
Special assessments	L.1981, C.291, Sec.10	Amount necessary in lieu of any limitation on special assessments.
Red Lake game preserve Bonds	M.S. 1984, 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.
Lac Qui Parle Southern Minnesota River Basin Area II	L.1979, C.253	1/4 mill.***
Lake		
Bonds for garage construction or other road and bridge purposes	L.1963, C.379	Sufficient to pay bonds.**
Bonds for jail	L.1982, C.523 Art.XII Sec.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.
Lake of the Woods Minnesota Red River Valley Development Association	L.1963, C.343	1/12 mill.
Red Lake game preserve Bonds	M.S. 1984, 84A.11	Amount necessary for voluntary payment of school district and town obligations for principal and interest.**

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
Lincoln Southern Minnesota River Basin Area II.	L.1979, C.253	1/4 mill.***
Lyon Southern Minnesota River Basin Area II	L.1979, C.253	1/4 mill.***
Mahnomen Minnesota Red River Valley Development Association	L.1963, C. 343	1/12 mill.
Murray Southern Minnesota River Basin Area II	L.1979, C.253	1/4 mill.***
Norman Health nurse	L.1971, C.404	2/3 mill, after public hearing.
Olmstead Health department	L.1967, C.191	May exceed 2/3 mill. \$2,500. Amount necessary on property in service area.
Hospital additions or renovations	L.1978, C.509	
Merit awards	L.1967, C.526	
Service areas	L.1967, C.206	
Otter Tail Park land acquisition	L.1961, C.151	1/3 mill.
Pine Hospital bonds	L.1955, C.180	Amount necessary.**
Pipestone Southern Minnesota River Basin Area II	L.1979, C.253	1/4 mill.***
Polk Minnesota Red River Valley Development Association	L.1963, C.343	1/12 mill.
Pope Advertising and developing agricultural resources	L.1943, C.510	1/6 mill.

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
Ramsey		
Aldrich Arena, operation and maintenance	M.S. 1986, 383A.03, Subd. 5	Amount necessary.
Arts and Sciences	M.S. 1986, 383A.03, Subd. 6	Amount necessary.
Bonds for library buildings/equipment	L. 1986, C. 370	Amount needed for P/I on up to \$15,000,000 in bonds to be levied outside the city of St. Paul.**
Court expenses	M.S. 1986, 488A.281	Amount necessary.
Detention and correction facilities: Juvenile correction center, bonds for	M.S. 1986, 383A.09, Subd. 2-3	Amount necessary for principal and interest for up to \$3,700,00 in bonds.**
Operation and maintenance	M.S. 1986, 383A.03, Subd. 2	Amount necessary.
Adult detention center, bonds for	M.S. 1986, 383A.09, Subd. 1,3	Amount necessary for principal and interest for up to \$7,500,000 in bonds.**
Emergency notes	M.S. 1986, 383A.49, Subd. 3	Amount necessary for principal and interest for up to \$1,000,000 in notes.
Health department, operation and maintenance	M.S. 1986, 383A.03, Subd. 7.	Amount necessary.
Hospital (St. Paul-Ramsey Medical Center): Construction bonds	M.S. 1986, 383A.03, Subd.1(b)	Amount necessary for principal and interest on bonds for St. Paul-Ramsey Hospital.**
Construction bonds	M.S. 1986, 383A.41 Subd. 16(c)	Amount necessary for principal and interest for up to \$11,600,000 in bonds for hospital and nursing home.**

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
Ramsey (Cont.)		
Operation and maintenance	M.S. 1986, 383A.03, Subd. 1(a)	Amount necessary.
Planning and designing bonds	M.S. 1986, 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. 1986, 383A.03, Subd. 4; M.S. 1986, 383A.07, Subd. 22-24	1 mill for payment of principal and interest.**
Operation	M.S. 1986, 383A.03, Subd. 4	1/2 mill.
Medical facility water system: General obligation bonds	M.S. 1986, 383A.411, Subd. 4	Amount necessary for principal and interest.**
General tax levy	M.S. 1986, 383A.411, Subd. 5-6	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	M.S. 1986, 473.711, Subd. 2	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. 1986, 383A.15	Amount necessary for principal and interest for up to \$4,000,000 in bonds.**

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
Ramsey (Cont.)		
Park and open space and recreation bonds	M.S. 1984, 383A.03, Subd. 3	Amount necessary.**
Retired employees insurance benefits	M.S. 1986, 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.**
Welfare, poor relief bonds	M.S. 1986, 383A.06, Subd. 1	Amount necessary if bond issued 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	M.S. 1986, 383C.55	2/3 mill.
Contagious disease control	M.S. 1986, 383C.554	\$40,000.
Court houses General purposes and maintenance	M.S. 1986, 383C.553	8.0 to 9.5 mills depending upon the level of taxable valuation in the county.
Emergency fund	M.S. 1986, 383C.016	Sufficient to restore fund to \$20,000.

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
St. Louis (Cont.)		
Extension work--Agricultural Societies	M.S. 1986, 383C.555	Amount necessary for maintenance and support notwithstanding M.S. 38.36.
Health	L.1967, C.501	5/6 mill.
Port authority	L. 1987, C. 291, Sec. 54, Subd. 8	\$50,000. (1987 law recodified this authorization as M.S. 469.053, Subd. 8.)
Regional juvenile detention center	M.S. 1986, 383C.42	1/2 mills.
Tuberculosis program	M.S. 1986, 383C.202	1 mill, plus deficiency.
Welfare and nursing home	M.S. 1986, 383C.556	Sufficient to defray estimated expenditures plus 1-2/3 mills if necessary, or an amount necessary to retire deficiency.
Work farm maintenance	M.S. 1986, 383C.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	M.S. 1986, 473.711, Subd. 2	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.
Todd		
Snow removal from town roads	L.1961, C.307	1-1/3 mills.
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.**

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
Washington Bonds for construction and improvement	L. 1986, C.348, Sec.2	Amount needed for P/I.**
Building, bonds for	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, Subd. 17	Not more than 3/4 mill for P/I for up to \$1,500,000 in bonds assessed only on property not taxed in pay. 1981 by a city for support of a 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	M.S. 1986, 473.711, Subd. 2	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, Subd. 68	Amount of designated tax levy needed to pay principal and interest on up to an aggregate amount of \$4,000,000 in bonds.**
Wilkin Minnesota Red River Valley Development Association	L.1963, 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.***
Fire protection	M.S. 1986, 365.243	

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COUNTY TAX LEVIES (Continued)

C. SPECIAL PURPOSES (Cont.) Particular Counties	Citation	Authorizations and Limitations
Yellow Medicine (Cont.) Mosquito abatement	M.S. 1986, 18.141	1/3 mill.
Road and bridge	M.S. 1986, 163.06	Amount necessary.

COUNTY TAX LEVIES (Continued)

D. SPECIAL PURPOSES Unorganized Townships	Citation	Authorizations and Limitations
Fire protection	M.S. 1986, 365.243	Amount necessary.
Mosquito abatement	M.S. 1986, 18.141	1/3 mill.
Road and bridge	M.S. 1986, 163.06	Amount necessary.

SECTION II

CITY TAX LEVIES

CITY TAX LEVIES

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

A. GENERAL PROVISIONS	Citation	Authorizations and Limitations
<p>County auditor's responsibility for levy limitations: Property tax rates</p> <p>\$54 per capita limit</p>	<p>M.S. 1986, 275.08</p> <p>M.S. 1986, 275.16</p>	<p>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.</p> <p>Auditor is responsible for enforcing the per capita limit and shall extend only amount permitted by law.</p>
<p>Deficiency levy (in cities receiving distribution of taconite production tax).</p>	<p>M.S. 1986, 298.28, Subd. 12; 298.282, Subd. 3</p>	<p>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.**</p>
<p>Error by county auditor in previous levy, to correct</p>	<p>M.S. 1986, 275.075</p>	<p>All or any part of amount omitted that was within levy limitations.* ***</p>
<p>Loss or refunds of tax receipts resulting from abatement or court action, to recover</p>	<p>M.S. 1986, 275.48</p>	<p>Amount by which tax has been reduced (within levy limitations) by reduction of valuation.* ***</p>
<p>Removal of condemned property</p>	<p>M.S. 1986, 275.57</p>	<p>Amount necessary.</p>

* Levy may be made in excess of \$54 per capita limitation under M.S. 275.11.

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CITY TAX LEVIES

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

B. GENERAL FUND PURPOSES	Citation	Authorizations and Limitations
Charter cities (certain 3rd and 4th class)	M.S. 1986, 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. 1986, 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.

CITY TAX LEVIES (Continued)

Except Cities of the First Class and Provisions of Home Rule Charters* Levy may be made in excess of

C. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Agricultural land preservation and conservation program (for cities preparing plans and controls instead of a county)	M.S. 1986, 40A.15, Subd. 2	Lesser of 1/2 mill or \$15,000 from local funds is needed to be eligible for state grant.***
Airports	M.S. 1986, 360.037	Amount approved by voters.***
Ambulance service	M.S. 1986, 471.476, Subd. 2	Amount necessary.*
Aquatic vegetation control	M.S. 1986, 111.81	2/3 mill or 50 cents per capita.
Armory building commission (state)	M.S. 1986, 193.145	1/3/ mill.*
Band, orchestra, or chorus	M.S. 1986, 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.
Bonds and interest: General obligations	M.S. 1986, 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. 1986, 475.64	Amount necessary for payment, to be spread by auditor.**
Deficiency in prior levies	M.S. 1986, 475.74	Amount necessary to make good any deficiency in any prior levies.* **
Parking facility bonds.	M.S. 1986, 459.14	Sufficient to retire bonds.**
Special assessment improvement bonds	M.S. 1986, 429.091	Sufficient to take care of deficiencies.* **
State loans	M.S. 1986, 475.73	50% in excess of amount certified by State Auditor.**

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CITY TAX LEVIES (Continued)

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

C. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Charter commission expense	M.S. 1986, 410.06	\$1,500 in cities other than first class unless a greater amount is authorized by the council.*
City hall and courthouse, joint (Excluding Minneapolis, St. Paul, and Duluth) Bonds	M.S. 1986, 374.27; 374.29	Amount necessary for city's share of principal and interest after voter approval.**
Civil defense	M.S. 1986, 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. 1986, 241.31	Amount necessary.***
Comprehensive planning (cities in metropolitan area)	M.S. 1986, 473.87	Amount necessary.
Dam safety loan, state	M.S. 1986, 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. 1986, 116J.36, Subd. 9	Amount necessary to repay state loan for design and construction.**
District heating system (for cities with over 50,000 population but not first class cities)	M.S. 1986, 465.74, Subd. 1a	Amount necessary to repay state loan for design and construction under M. S. 116J.36, Subd. 9.**
Economic development authority (EDA)	L. 1986, C.400, s.32; L. 1987, C.291, S.108	3/4 of a mill city-wide on EDA request. Levy may be increased by reverse referendum.* *** (1987 law recodified this authorization as M.S. 469.107.)
Employer vans acquisition program: Administration	M.S. 1986, 174.27	1/100 mill.* ***
Establishment	M.S. 1986, 174.27	One time levy, not to exceed 1/10 mill.* ***

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CITY TAX LEVIES (Continued)

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

C. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Energy conservation investment loan	L.1987, C.289, Sec.1, Subd.5; and Sec. 2	Amount needed to pay annual P/I on state loan.** (Amends 116J.37 and M.S. 275.50, Subd. 5.)
Fire halls or equipment	M.S. 1986, 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. 1986, 88.04	3-1/3 mills but not over \$3,000 except when fire fund contains more than \$5,000.
Improvement bonds	M.S. 1986, 88.44	Amount necessary for principal and interest with voter approval.**
Firefighter's Relief Salaried firefighters	M.S. 1986, 69.77	Amount needed for minimum obligation.* **
Volunteer firefighters	M.S. 1986, 69.772; 69.773; and 424A.02	Amount needed for minimum obligation.* **
Historical Society, County	M.S. 1986, 138.053	1.0 mill from general fund for historical work approved by Minnesota Historical Society.
Housing and Redevelopment Authority (cities authorized by special laws) Redevelopment purposes	M.S. 1986, 462.545, Subd. 6; L. 1987, C. 291, Sec. 33, Subd. 6	1/3 mill. (1987 law recodified this authorization as M.S. 469.033, Subd. 6.)
Information and relocation services	M.S. 1986, 462.545, Subd. 6; L. 1987, C. 291, Sec. 33, Subd. 6	1/30 mill. (1987 law recodified this authorization as M.S. 469.033, Subd. 6.)

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CITY TAX LEVIES (Continued)

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

C. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Housing and Redevelopment costs allocated by Metropolitan Council	M.S. 1986, 473.201	Amount certified by Metropolitan Council.
Infrastructure replacement funds	M.S. 1986, 471.572, Subd. 2	Amount needed subject to reverse referendum.***
Insects, pests, control of (outside metropolitan area)	M.S. 1986, 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. 1986, 471.61	Amount necessary.* (50% of cost of benefits on dependents must be within limitations.)
Joint facilities shared with armories: Obligation bonds	M.S. 1986, 193.38	Amount necessary in accordance with 475.61.**
Judgments: General	M.S. 1986, 465.14	Sufficient to pay judgments.
Firemen	M.S. 1986, 471.86	Sufficient to pay judgments.
Lake Improvement District	M.S. 1986, 459.20	Amount necessary to set up and maintain lake improvement districts under M.S. 378.52, Subd. 1-2.* ***
Library, city	M.S. 1986, 134.07	Amount necessary but only on property not already taxed for public library service.
Library (contract for service)	M.S. 1986, 134.12, Subd. 3	Amount necessary but only on property not already taxed for public library service.
Library, regional	M.S. 1986, 375.335, 134.07	Amount necessary as a portion of the levy authorized under 134.07.***
Library construction, joint financing for: Bonds	L. 1987, C. 380, Art. 2, s. 1-2	Amount necessary to pay local share of principal and interest on bonds according to agreement.** (Adds M.S. 134.41 and amends M.S. 275.50, Subd. 5.)

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CITY TAX LEVIES (Continued)

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

C. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
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. 1986, 416.02	Amount necessary within the limits permitted by law.
Mosquito abatement	M.S. 1986, 18.111	1/3 mill.
Municipal or memorial forest	M.S. 1986, 459.06	1-2/3 mills.
Park districts Bonds for properties and debt	M.S. 1986, 398.17	Amount necessary for P/I on bonds issued within specified limits.* **
Operation and maintenance	M.S. 1986, 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. 1986, 398.33	Within limitations for park purposes of city.
Parking facilities	M.S. 1986, 459.14	1/6 mill.
Permanent improvement and replacement fund	M.S. 1986, 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. 1986, 69.77	Amount needed for minimum obligation.* **

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CITY TAX LEVIES (Continued)

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

C. SPECIAL PURPOSES (Cont.) General applection	Citation	Authorizations and Limitations
Port Authority (cities authorized under M.S. 1987, 469.069-469.089) General purpose	L. 1987, C. 291, Sec. 54, Subd. 4-5	City is required to levy up to 3/4 mill upon request of port authority. Any increase over previous levy is subject to reverse referendum.* *** (1987 law recodified this authorization as M.S. 469.053, Subd. 4-5.)
Industrial Development District	L. 1987, C. 291, Sec. 54, Subd. 6	City may levy up to 7/60 mill for industrial development districts in addition to 3/4 mill authorized above.* *** (1987 law recodified this authorization as M.S. 469.053, Subd. 6.)
Post-audit by state auditor, expense of	M.S. 1986, 6.62	Amount of claim or estimate and cost.*
Privatization Agreement: (Service contracts for wastewater/public water systems) Cost of service contract (excluding debt service)	M.S. 1986, 471A.03, Subd. 4(1); 471A.04	Amount necessary.* ***
Debt service costs of service contract	M.S. 1986, 471A.03, Subd. 4(1); 471A.04	Amount needed for principal and interest.* **
Promotion of safety and preservation of human life	M.S. 1986, 471.63	\$1,000. Does not apply in Hennepin and Ramsey Counties.
Public health Local board of health costs	L. 1987, C. 309, Sec. 8, Subd. 3	Amount necessary. (1987 law is codified as M.S. 145A.08, Subd. 3.)
Community health plan	L. 1987, C. 309, Sec. 11, Subd. 2	Amount necessary. (1987 law is codified as M.S. 145A.11, Subd. 2.)
Public works reserve	M.S. 1986, 471.57	Amount necessary within existing limits.

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CITY TAX LEVIES (Continued)

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

C. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Recreation facilities: (not on iron range)	M.S. 1986, 471.191, Subd. 2	2/3 mill (except 1st class cities) to cover anticipated deficiency in revenues for operation and maintenance approved by voter referendum.*
(on iron range)	M.S. 1986, 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. 1986, 353.28	Amount necessary.**
O.A.S.I.	M.S. 1986, 355.80; 355.299	Amount necessary.
Employees on leave from state	M.S. 1986, 352.041	Amount necessary.
Sewers, sewage disposal plants, and water works systems: Construction	M.S. 1986, 444.075, Subd. 4	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.*
Use of facilities for public purposes	M.S. 1986, 444.075, Subd. 3	Amount necessary for payment of reasonable charges.
Sheltered workshops	M.S. 1986, 129A.06	30 cents per capita based on latest federal census.
Special assessment improvements	M.S. 1986, 429.051	City's share of cost improvements.
Storm sewer improvement districts	M.S. 1986, 444.20	Amount necessary spread only on property within districts.
Tort liability: Insurance	M.S. 1986, 466.06	Amount of premium.* ***

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CITY TAX LEVIES (Continued)

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

C. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Tort liability: (Cont.) Judgments	M.S. 1986, 466.09	Amount necessary.* ***
Tourist camping grounds	M.S. 1986, 450.19	1/3 mill for maintenance, improvement, or operation.
Town hall	M.S. 1986, 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. 1986, 268.06, Subd. 27	Amount necessary in lieu of employers' contributions.*
Voting machines	M.S. 1986, 206.12	Amount necessary.
Watershed management tax districts: (cities in metro counties only) Planning Costs	M.S. 1986, 473.882, Subd. 3; 473.881	Amount necessary levied in districts within watersheds.* ***
Capital Improvements: Bonds for City Levy	M.S. 1986, 473.882, Subd. 3-4; 473.881	Amount necessary for P/I on bonds for a city certified levy in districts within watersheds or minor watershed units.* **
Maintenance Costs	M.S. 1986, 473.882, Subd. 3	Amount necessary levied in districts within watersheds or minor watershed units.* ***
Water management plan (non-metro cities)	M.S. 1986, 110B.20	Amount necessary to conform with approved county plan. Up to 3/4 mill is exempt from the overall levy limit and the \$54 per capita levy limit.* ***
Water pollution control (sewage disposal systems)	M.S. 1986, 115.46	Amount necessary.* (Supersedes 444.075, Subd. 4.)

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CITY TAX LEVIES (Continued)

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

D. SPECIAL PURPOSES Charter Cities	Citation	Authorizations and Limitations
Advertising (second and third class cities)	M.S. 1986, 426.055	1/3 mill.
Advertising (2nd, 3rd, and 4th class cities)	M.S. 1986, 465.56; L. 1987, C. 216, Sec. 2	Amount necessary. (1987 law added 2nd and 3rd class cities.)
Community hospital bonds (fourth class cities)	L.1953, C.364	Cities of fourth class may levy to make up deficiency in funds available from liquor store earnings for payment of hospital bonds.**
Equipment capital notes	M.S. 1986, 410.32	Amount needed for principal and interest on notes.**
Firefighter's Relief Incorporated (second class cities)	M.S. 1986, 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. 1986, 465.05	Sufficient to pay interest.
Musical entertainment: Third class cities	M.S. 1986, 499.08	1/3 mill, but not over \$3,000.
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. 1986, 499.06	1/2 mill, but not over \$3,500.

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CITY TAX LEVIES (Continued)

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

E. SPECIAL PURPOSES Statutory Cities	Citation	Authorizations and Limitations
Advertising	M.S. 1986, 412.251	Amount necessary as authorized under M.S. 465.56.
Cemetery (certain statutory cities only)	M.S. 1986, 471.24; L.1985, C.52	\$10,000 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. 1986, 412.751	Sufficient to redeem certificates.
Equipment certificates	M.S. 1986, 412.301	Sufficient to retire principal and interest.**
Indebtedness of dissolved statutory cities	M.S. 1986, 412.093	Amount necessary to retire debt.**
Musical entertainment	M.S. 1986, 412.251	1/3 mill, but not over \$500.
Utilities fund (in statutory cities having a public utilities commission)	M.S. 1986, 412.251	1-2/3 mill.

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Aitkin County, cities in: Bonds for McGregor library	L. 1986, C.399, Art. 1, Sec. 6	Amount needed as city's share under joint powers agreement for principal and interest on bonds issued by McGregor. **
Alexandria Alexandria Lakes Area Sanitary District Volunteer Firefighters's Relief	L.1971, C.869; L.1975, C.287 L.1969, C.719, Sec. 2; L.1981, C.224, Sec. 249	Amount Necessary.* Amount needed for minimum obligation.* **
Anoka Police Relief Volunteer Firefighter's Relief	L.1978, C.563, Sec. 28; L.1981, C.224, Sec. 263 L.1971, C.184, Sec. 4; L.1981, C.224, Sec. 255	Amount needed for minimum obligation.* ** Amount needed for minimum obligation.* **
Austin Business development Firefighter's Relief Police Relief	L.1971, C.876 L.1976, C.36, Sec. 4; L.1981, C.224, Sec. 270 L.1976, C.36, Sec. 4; L.1981, C.224, Sec. 270	1 mill, after public hearing. Amount needed for minimum obligation.* ** 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.

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Becker Special service district	L.1985, C.301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable nonhome- stead property within district. * ***
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, Art. XII, Sec. 1	Sufficient to pay interest and principal.**
Firefighter's Relief	L.1978, C.563, Sec. 15; L.1981, C.224, Sec. 238	Amount needed for minimum obligation.* **
Fiscal disparities Distribution levy	M.S. 1986, 473F.08, Subd. 3a	Equal to interest on highway improve- ment bonds for Mega Mall. Levy received is not subject to any levy limits through payable 1999. Law effective payable 1988.* ***
Police Relief	L.1978, C.563, Sec. 15; L.1981, C.224, Sec. 238	Amount needed for minimum obligation.* **
Recreation facilities	L.1969, C.602	1-1/3 mill to pay bonds and interest.** 2/3 mill for operation and maintenance.
Special service districts: Cost of special services	L.1983, C.361, Sec. 4	Amount as authorized by resolution for service not already provided or for in- creased level of service already provided by city. Levy limited to property within service district.* ***
Certificates of indebtedness	L.1983, C.361, Sec. 7	Amount needed to pay principal and interest on certificates issued to pay for services authorized under section 4 above.* **

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
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.1971, 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.
Per capita limitation	L.1986, C.399, Art. 1, Sec. 3-4	\$54 per capita levy limit may be increased by \$175,000 beginning with payable 1987. Increase is subject to reverse referendum.*
Brooklyn Center Policemen's Pension	L.1978, C.563, Sec. 18	Amount needed for minimum obligation.**
Volunteer Firefighter's Relief	L.1967, C.815, Sec. 8; L.1981, C.224, Sec. 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.*
Cambridge Special Service District: Bonds for improvements	L. 1986, C.399, Art.1, Sec. 3,6	Amount needed for P/I levied on non-homestead property in district after public notice and hearing. City-wide deficiency levy is authorized.* **
Costs of special services	L. 1986, C.399, Art.1, Sec. 3	Amount needed for services not already provided or for increased level of services already provided by city after public notice and hearing. Levy limited to non-homestead property within district.* ***

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Carlton Bonds for fire hall	L.1985, C.138, Sec. 2	Amount necessary for principal and interest on up to \$555,000 in bonds.* **
Carlton County, cities in Fire protection (contract with city of Carlton)	L.1985, C.138, Sec. 3	Amount necessary.* ***
Bonds for fire fighting facilities and equipment issued by city of Carlton	L.1985, C.138, Sec. 3	Amount specified under contract.* **
Moose Lake and Windmere sanitary sewer district	L.1976, C.293 Sec. 6	Amount allocated by district board.
Chiselm 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, Sec. 261	Amount needed for minimum obligation.* **
Cloquet Advertising	M.S. 1984, 412.251; 465.56	\$5,000
Public transportation contract	L.1984, C.502, Art.13, Sec.8	1 mill to pay cost of contract service each year.* ***
Water Bonds	L.1965, C.518	Amount necessary.* **
Coleraine 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)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Cologne Bonds for fire station and city hall	L.1986, C.419	Amount needed for principal and interest on up to \$350,000 in bonds by voter approval.* **
Columbia Heights Police Relief Association Firefighter's Relief	L.1977, C.374, Sec. 11 L.1975, C.424; L.1978, C.563, Sec. 29; L.1981, C.224, Sec. 267	Amount needed for minimum obligation.* ** Amount needed for minimum obligation.* **
Cook Cemetery	L.1965, C.451	\$500.
Coon Rapids Volunteer Firefighter's Relief.	L.1973, C.304; L.1981, C.224, Sec. 262	Amount needed for minimum obligation.* **
Crookston Firefighter's Relief	L.1971, C.51; L.1978, C.563, Sec. 25; L.1981, C.224, Sec. 253	Amount needed for minimum obligation.* **
Crosby Croft Historical Park District	L.1984, C.502, Art.13, Sec. 6	1 mill on all property within the district subject to referendum. Levy is exempt from all other mill rate and per capita levy limitations.* ***
Crystal Firefighter's Relief	L.1978, C.753, Sec. 7	Amount needed for minimum obligation.* **
Cuyuna Croft Historical Park District	L.1984, C.502, Art. 13, Sec. 6	1 mill on all property within the district subject to referendum. Levy is exempt from all other mill rate and per capita levy limitations.* ***
Deerwood Croft Historical Park District	L.1984, C.502, Art. 13, Sec. 6	1 mill on all property within the district subject to referendum. Levy is exempt from all other mill rate and per capita levy limitations.* ***
Dellwood Lake conservation district	L. 1971, C.355	1/3 mill.

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Dover Sanitary sewer district	L.1973, C.160; L.1975, C.270	Amount necessary.*
East Grand Forks Advertising	M.S. 1984, 412.251; 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, Sec. 6; L.1981, C.68, Sec. 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, Sec. 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, Sec. 5	Amount necessary for minimum obligation.**

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Falcon Heights Firefighter's Relief	L.1969, C.526; L.1981, C.224, Sec. 246	Amount needed for minimum obligation.* **
Fridley Firemen's Relief	L.1969, C.594	Amount necessary to meet current normal cost and retire deficit.**
Police Pension Fund	L.1977, C.83, Sec. 4	Amount necessary for minimum obligation.**
Gaylord Bonds for municipal facilities	L.1985, C.103	Amount necessary for principal and interest on up to \$650,000 in bonds.* **
Gilbert Comprehensive bond issue	L.1953, C.545	Sufficient to retire bonds, 50% may be in excess of limitation.* **
Permanent improvement and equipment fund	L.1949, C.215	1-2/3 mills.
Waterworks bonds	L.1965, C.348	Payment of bonds and interest.* **
Golden Valley Firefighter's Relief	L.1971, C.140	Amount necessary.**
Storm Sewer improvement project	L.1979, C.303, Art. X, Sec. 15	1 mill per year for seven years after adoption of the project.
Grand Rapids Library (joint with School district No. 318)	L.1967, C.179	Within limits of 134.07.
Recreational program	L.1965, C.251	2/3 mill, not to exceed \$3 per capita or \$15,000.
Hamburg Bonds	L.1969, C.551	Payment of bonds and interest.* **
Hastings Disaster certificates of indebtedness	L.1965, C.206	Payment of certificates and interest.*
Henderson All purposes	L.1953, C.441	Such amounts as are authorized for cities of the fourth class.
Hennepin County, cities in Community health service	M.S. 1986, 145.916	Amount necessary.***

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Hennepin County, cities in (Cont.) Lake Minnetonka conservation district	L.1969, C.272	1/3 mill.
Park (Statutory cities)	M.S. 1986, 412.531	2/3 mill.
Hibbing Airport (joint with city of Chisholm)	L.1957, C.629	\$8,000.
Carey Lake Recreation District	L.1981, C.141, Sec. 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 Sec. 260	Amount needed for minimum obligation.* **
Joint recreation and park board	L.1971, C.573; L.1981, C.141, Sec. 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 134.07.
Pensions	Ex. L.1961, C.33	Amount equal to payments in previous year, 1/2 of levy to be in excess of limitations.
Police Pensions	L.1971, C.807	Sufficient to meet current obligation and retirement 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.

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
International Falls North Koochiching Area Sanitary District: Acquisition and betterment Bonds and debt service Operation and maintenance Special assessments	L.1981, C.291, Sec. 9 L.1981, C.291, Sec. 9 L.1981, C.291, Sec. 9 L.1981, C.291, Sec. 10	Amount necessary.* Amount necessary for principal and interest.* ** Amount necessary.* Amount necessary in lieu of any limitation on special assessments.*
Ironton Croft Historical Park District	L.1984, C.502, Art. 13, Sec. 6	1 mill on all property within the district subject to referendum. Levy is exempt from all other mill rate and per capita levy limitations.* ***
Isanti Bonds for municipal building	L.1981, C.145	Amount necessary for principal and interest.* **
Isle Special service district	L.1985, C.301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable non-homestead property within district. * ***
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.**
La Prairie Greenway Joint Recreation Board	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.*
LeSueur Musical entertainment	L.1939, C.219	2/3 mills but not over \$2,000.
Lindstrom Special Service District: Bonds for improvement	L.1986, C.399 Art. 1, Sec. 14, 17	Amount needed for principal and interest levied on nonhomestead property in district after public notice and hearing. City-wide deficiency levy is authorized.* **

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Lindstrom (Cont.) Costs of special services	L.1986, C.399 Art. 1, Sec. 14	Amount needed for services not already provided or for increased level of services already provided by city after public notice and hearing. Levy limited to non-homestead property within district.* ***
Lismore Bonds for municipal facilities	L.1985, C.42	Amount necessary for principal and interest on up to \$60,000 in bonds.* **
Long Prairie General purposes	L.1961, C.276	19-1/3 mills.
Madison Lake Bonds for municipal center	L.1981, C.3, Sec. 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, Sec. 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, Sec. 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 Bonds for McGregor library	L.1986, C.399, Art. 1, Sec. 6	Amount needed as city's share under joint powers agreement for principal and interest on bonds issued by McGregor.**

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
McGregor (Cont.) Municipal fire hall and community center	L.1979, C.230	Principal and interest for up to \$125,000 in bonds. **
McIntosh Bonds for municipal building	L.1986, C.364	Amount needed for principal and interest on up to \$300,000 in bonds by referendum. * **
Melrose Advertising Bonds for city hall and community center	M.S. 1986, 412.251; 465.56 L. 1980, C.425, Sec. 1-2; M.S. 1986, 475.61	\$5,000 Maximum of \$1,000,000 if approved by voters. * **
Mendota Heights Special Service District: Bonds and certificates of indebtedness for improvements Costs of special services	L.1986, C.415, Sec. 3-4 L. 1986, C.415, Sec. 3	Amount needed for principal and interest levied on nonhomestead property in district after public notice and hearing. City-wide deficiency levy is authorized but must be repaid from district revenues. * ** Amount needed for services not already provided or for increased level of services already provided by city after public notice and hearing. Levy limited to non-homestead property within district. * **
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 Bonds for parking facilities Business development	L. 1965, C.66 L. 1963, C.573 L. 1971, C.6, Sec. 13	1/6 mill.* Amount necessary. * ** 1-1/3 mills.*

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Moorhead (Cont.) Firefighter's Relief	L. 1978, C.563, Sec. 13; L. 1981, C.224, Sec. 236	Amount needed for minimum obligation.* **
Public transit	L. 1969, C.192, Sec. 1; L. 1981, C.363, Sec. 56	Amount not to exceed 2 mills.
Police Relief	L. 1978, C.563, Sec. 19; L. 1981, C.224, Sec. 243	Amount needed for minimum obligation.* **
Mora Special service district	L. 1985, C.307, Sec. 7-17	Amount necessary for costs of special services levied only on taxable nonhome-stead property within district.* *** (Mora is also authorized a special service district under L. 1985, C.301. However, C.307 supersedes C.301 because C.307 was enacted after C.301.)
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, Sec. 242	Amount needed for minimum obligation.* **
New Hope Volunteer Firefighter's Relief	L. 1971, C.114; L. 1981, C.224, Sec. 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, Sec. 265	Amount needed for minimum obligation.* **

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
New Ulm (Cont.) Special Service District	L. 1985, C.209, Sec. 3	Amount necessary for costs of special services levied only on taxable non-homestead property within district.* ***
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 Windmere sanitary sewer district	L. 1967, C.293, Sec. 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, Art. X, Sec. 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. 1984, 145.916	Amount necessary.***
Park (statutory cities)	M.S. 1984, 412.531	2/3 mill.
Ranier North Koochiching Area Sanitary District: Acquisition and betterment	L. 1981, C.291, Sec. 9	Amount necessary.*
Bonds and debt service	L. 1981, C.291, Sec. 9	Amount necessary for principal and interest.* **
Operations and maintenance	L. 1981, C.291, Sec. 9	Amount necessary.*

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Ranier (Cont.) Special Assessments	L. 1981, C.291, Sec.10	Amount necessary in lieu of any limitation on special assessments.
Red Wing Bonds and interest	L. 1973, C.352	Amount necessary for principal and interest.* **
Public transit assistance	L. 1969, C.538; L.1974, C.202	1/5 mill.
Red Lake Falls Advertising	M.S. 1986, 412,251; 465.56	\$5,000.
Richfield Firefighter's Relief	L. 1978, C.563; Sec. 20 L. 1981, C.224, Sec. 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, Sec. 239	Amount needed for minimum obligation.* **
Riverton Croft Historical Park District	L. 1984, C.502, Art. 13, Sec. 6	1 mill on all property within the district subject to referendum. Levy is exempt from all other mill rate and per capita levy limitations.* ***
Robbinsdale Volunteer Firefighter's Relief	L. 1969, C.1105, Sec. 4; L. 1981, C.224, Sec. 251	Amount needed for minimum obligation.* **
Rochester Band, orchestra, chorus	L. 1967, C.758	1 mill.
Firefighter's Relief	L. 1978, C.563, Sec. 14; L. 1981, C.224, Sec. 237	Amount needed for minimum obligation.* **

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Rochester (Cont.) Police Relief	L. 1978, C.563, Sec. 23; L. 1981, C.224, Sec. 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. 1986, 145.916	Amount necessary.***
Firefighter's Relief	L. 1974, C.382; L. 1982, C.402	Amount needed 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.
Special service district	L. 1985, C.301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable nonhome- stead property within district.* ***
St. Louis Park Firefighter's Relief	L. 1978, C.563, Sec. 22; L. 1981, C.224, Sec. 247	Amount needed for minimum obligation plus \$750 for general fund annually.* **
St. Stephen Bonds for civic center and fire hall	L. 1987, C.6	Amount necessary for P/I on up to \$265,000 in G.O. bonds as approved at election on 2/3/87.* **
Sartell Special service district	L. 1985, C.301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable nonhome- stead property within district.* ***
Sauk Rapids Special service district	L. 1985, C.301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable nonhome- stead property within district.* ***
Silver Bay General obligation bonds	L. 1965, C.427	Amount not provided by taconite and taconite railway taxes.* **

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Silver Bay (Cont.) Improvement bonds	L. 1961, C.95	Levy against taconite property for payment of bonds and interest.* **
South International Falls North Koochiching Area Sanitary District: Acquisition and betterment	L. 1981, C.291, Sec. 9	Amount necessary.*
Bonds and debt service	L. 1981, C.291, Sec. 9	Amount necessary for principal and interest.* **
Operation and maintenance	L. 1981, C.291, Sec. 9	Amount necessary.*
Special assessments	L. 1981, C.291, Sec. 10	Amount necessary in lieu of any limitation on special assessments.
South St. Paul Airport: Bonds	L. 1969, C.730	Payment of bonds and interest.* **
Operation and maintenance	L. 1969, C.730	1/3 mill.*
Bonds for sewer separation project	L. 1985, C.146	Amount necessary for principal and interest in lieu of cancelled special assessments.**
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.

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CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
South St. Paul (Cont.)		
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.* **
Waterworks bonds	L. 1961, C.88	Amount necessary.**
Stillwater		
Disaster certificates	L. 1965, C.252	Payment of certificates and interest.*
General purpose	L. 1967, C.411	20 mills.
Taconite Greenway Joint Recreation Board	L. 1981, C.281	3.5 mills in lieu of other park and recreation levies.*
Thief River Falls		
Advertising	M.S. 1986, 412.251; 465.56	\$5,000.
Police Relief Association Trust Fund	L. 1978, C.689; L. 1981, C.68, Sec. 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.
Tower		
Fire and community hall	L. 1978, C.476 Sec. 2	Principal amount.*
Fire protection equipment	L. 1971, C.515	3-1/3 mill, after public hearing.
Two Harbors Cemetery	L. 1963, C.103	1-2/3 mills.
Funding bonds	L. 1967, C.265	Payment of principal and interest.* **
Trommald Croft Historical Park District	L. 1984, C.502, Art. 13, Sec. 6	1 mill on all property within the district subject to referendum. Levy is exempt from all other mill rate and per capita levy limitations.* ***

* Levy may be made in excess of \$54 per capita limitation under M.S. 275.11.

** Levy may be made in excess of overall levy limitation under M.S. 75.50 to 275.56 including payable 1988.

*** Levy may be made in excess of overall levy limitation under M.S. 275.50 to 275.56 except for payable 1988.

CITY TAX LEVIES (Continued)

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

F. SPECIAL PURPOSES (Cont.) Particular Cities	Citation	Authorizations and Limitations
Virginia Information bureau	L. 1933, C.423	\$5,000.
Waite Park Special service district	L. 1985, C.301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable nonhome- stead property within district.* ***
Waseca Special service district	L. 1985, C.206, Sec. 1	Amount necessary for costs of special services levied only on taxable nonhome- stead property within district.* ***
Western Lake Superior Sanitary District (certain cities) Current costs of administration, operation and debt service	L. 1971, C.478, Sec. 10	Amount allocated by district board.* (Levy for P/I on debt service may be made in excess of overall levy limit.**)
Initial costs of organization	L. 1971, C.458, Sec. 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 \$54 per capita limitation under M.S. 275.11.

** Levy may be made in excess of overall levy limitation under M.S. 275.50 to 275.56 including payable 1988.

*** Levy may be made in excess of overall levy limitation under M.S. 275.50 to 275.56 except for payable 1988.

SECTION III

TOWN TAX LEVIES

TOWN TAX LEVIES (Continued)

A. GENERAL PROVISIONS	Citation	Authorizations and Limitations
County auditor's responsibility for levy limitations	M.S. 1986, 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.
Deficiency levy (in towns receiving distribution of taconite production tax)	M.S. 1986 298.282	When actual taconite distribution is less than estimate and certificates of indebtedness are issued for deficiency, a levy for certificates of indebtedness including interest may be made. Levy is exempt from all levy limitations.
Error by county auditor in previous levy, to correct	M.S. 1986, 275.075; 275.077	5 mills each year until county reimbursed for funds provided to town for error.
General purposes	L.1983, C.342, Art. 3, Sec. 9	Amount necessary. This 1983 law repealed the limits on town levies for general purposes under M. S. 275.09.
Loss or refunds of tax receipts resulting from abatements or court action, to recover	M.S. 1986, 275.48	Amount by which tax has been reduced (within levy limitations) by reduction of valuation.
Removal of condemned property	M.S. 1986, 275.57	Amount necessary.

TOWN TAX LEVIES (Continued)

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Agricultural land preservation and conservation program (for towns preparing plans and controls instead of a county)	M.S. 1986, 40A.15, Subd. 2	Lesser of 1/2 mill or \$15,000 from local funds is needed to be eligible for state grant.
Airports	M.S. 1986, 360.037	Amount approved by voters.
Ambulance service.	M.S. 1986, 471.476, Subd. 2	Amount necessary.
Ambulance Service (service area)	M.S. 1986, 471.476, Subd. 4	Amount necessary in area served.
Aquatic vegetation control	M.S. 1986, 111.81	2/3 mill or 50 cents per capita.
Band, orchestra, or chorus	M.S. 1986, 449.09	1 mill but not over \$1,500 upon approval of voters.
Bonds and interest General obligations	M.S. 1986, 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. 1986, 475.64	Amount necessary for payment, to be spread by auditor.
Deficiency in prior levies	M.S. 1986, 475.74	Amount necessary to make good any deficiency in any prior levies.
Special assessment improvement bonds	M.S. 1986, 429.091	Sufficient to take care of deficiencies.
State loans	M.S. 1986, 475.73	50% in excess of amount certified by State Auditor
Bridge repairs	M.S. 1986, 165.12	Sufficient to pay one-half cost of bridge repairs made by county.
Building, town hall or other	M.S. 1986, 365.14	Amount authorized at town meeting.
Cemetery	M.S. 1986, 365.10	Amount authorized by voters to purchase grounds for cemetery.
Cemetery (certain towns)	M.S. 1986, 471.24; L.1985, C.52	\$10,000 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.

TOWN TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Certificates of indebtedness	L. 1985, C. 169, Sec. 10	Amount necessary for principal and interest subject to reverse referendum.
Civil defense	M.S. 1986, 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. 1986, 365.106	\$250.
Community correction centers	M.S. 1986, 241.31	Amount necessary.
Comprehensive planning (towns in metropolitan area)	M.S. 1986, 473.87	Amount necessary.
Dam safety loan, state	M.S. 1986, 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. 1986, 116J.36, Subd. 9	Amount necessary to repay state loan for design and construction.
Dump grounds, purchase and maintenance	M.S. 1986, 365.10	Amount authorized at annual meeting.
Energy conservation investment loan	L. 1987, C. 289, Sec. 1-2	Amount needed to pay annual P/I on state loan.
Equipment certificates (certain towns)	M.S. 1986, 368.01	Amount necessary. Applicable to towns with a platted area having 1,200 people or more or having platted area within 20 miles of the city hall of a first class city of 200,000 or more population.
Fire halls or equipment	M.S. 1986, 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. 1986, 365.23	Amount authorized by voters.
Fire prevention, forest or prairie: General expenses	M.S. 1986, 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. 1986, 88.44	Amount necessary for principal and interest with voter approval.

TOWN TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Fire protection, special districts	L.1985, C.301; M.S. 1986, 368.85, Subd. 6	Amount necessary. This limitation is 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. 1986, 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. 1986, 69.77	Amount of minimum liability.
Volunteer firemen	M.S. 1986, 69.772; 69.773; 424A.02	Financial requirements as defined in law.
Insect, pests, control of (outside metro- politan counties)	M.S. 1986, 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. 1986, 471.61	Amount necessary. (50% of benefits on dependents must be within limitations).
Judgments General	M.S. 1986, 365.42	Amount of judgment.
Firemen	M.S. 1986, 471.86	Sufficient to pay judgment.
Library construction, joint financing for: Bonds	L. 1987, C. 380, Art. 2, Sec. 1-2	Amount necessary to pay local share of principal and interest on bonds according to agreement.
Mosquito abatement	M.S. 1986, 18.111	1/3 mills.
Municipal or memorial forests	M.S. 1986, 459.06	1-2/3 mills.
Park	M.S. 1986, 365.10	Amount authorized by voters.
Parks, contributions to county	M.S. 1986, 398.33	Within limitations for park purposes of town.
Park districts, operation and maintenance	M.S. 1986, 398.16	Amount certified by district not to exceed \$0.18 per capita. May be increased to \$0.35 per capita by voter approval.

TOWN TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Police pensions	M.S. 1986, 69.77	Amount of minimum obligation.
Post-audit by State Auditor, expense for	M.S. 1986, 6.62	Amount of claim or estimated cost.
Privatization Agreement: (Service contracts for wastewater/public water systems) Costs of service contract (excluding debt service)	L. 1986, C.465, Art. 4, Subd. 4-5	Amount necessary.
Debt service costs of service contract	L. 1986, C. 465, Art. 4, Subd. 4-5	Amount necessary for principal and interest.
Promotion of safety and preservation of human life	M.S. 1986, 471.63	\$1,000. Does not apply in Hennepin and Ramsey counties.
Recreation facilities	M.S. 1986, 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. 1986, 353.28	Amount necessary.
O.A.S.I.	M.S. 1986, 355.80; 355.299	Amount necessary.
Employees on leave from state	M.S. 1986, 352.041	Amount necessary.
Road and bridge Costs including equipment	M.S. 1986, 164.04, Subd. 1-2; 164.041	Amount necessary as set by voters at annual town meeting.
Emergency	M.S. 1986, 164.04, Subd. 3	Board may authorize up to 1-2/3 mills in addition to levy in 164.04, Subd. 1-2 before Oct. 1 of same year.
Road drainage	M.S. 1986, 164.05	3-1/3 mills.
Road work done by county	M.S. 1986, 163.16	Sufficient to cover cost.

TOWN TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
Sewers, sewage disposal plants, and water works systems: (metro only) Construction	L.1985, C.169, Sec. 15; M.S. 1986, 444.075, Subd. 4	Amount necessary.
Use of facilities for public purpose	L.1985, C.169, Sec. 15; M.S. 1986, 444.075, Subd. 3	Amount necessary.
Sheltered workshops	M.S. 1986, 129A.06	30 cents per capita based on latest federal census.
Special assessment improvements (certain urban towns only)	M.S. 1986, 429.051	Town's share of cost improvements.
Telephone	M.S. 1986, 237.35	3-1/3 mills.
Tort liability Insurance	M.S. 1986, 466.06	Amount of premium.
Judgments	M.S. 1986, 466.09	Amount necessary.
Tourist camping grounds	M.S. 1986, 450.19	1/3 mill for maintenance, improvement, or operation.
Town hall	M.S. 1986, 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. 1986, 268.06, Subd. 27	Amount necessary in lieu of employers' contributions.
Voting machines	M.S. 1986, 206.12	Amount necessary.
Water management plan (non-metro towns)	M.S. 1986, 110B.20	Amount necessary to conform with approved county plan.

TOWN TAX LEVIES (Continued)

B. SPECIAL PURPOSES (Cont.) General Application	Citation	Authorizations and Limitations
<p>Watershed management tax districts: (towns in metro counties only) Planning Costs.</p> <p> Capital Improvements: Bonds for Town Levy</p> <p> Maintenance Costs.</p>	<p>M.S. 1986, 473.882, Subd. 3; 473.881</p> <p>M.S. 1986, 473.882, Subd. 3-4; 473.881</p> <p>M.S. 1986, 473.882, Subd. 3</p>	<p>Amount necessary levied in districts within watersheds.</p> <p>Amount necessary for P/I on bonds for a town certified levy in districts within watersheds or minor watershed units.</p> <p>Amount necessary levied in districts within watersheds or minor watershed units.</p>
<p>Water pollution control (sewage disposal systems)</p>	<p>M.S. 1986, 115.46 115.50</p>	<p>Amount necessary.</p>

TOWN TAX LEVIES (Continued)

C. SPECIAL PURPOSES Particular Towns	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.
Aitkin County, towns in: Bonds for McGregor library	L. 1986, C. 399, Art. 1, Subd. 6	Amount needed as town's share under joint powers agreement for principal and interest on bonds issued by McGregor. Joint powers agreement by a town must be approved at annual town meeting by electors.
Balkan Library	L.1961, C.317	1/12 mill.
Fire protection services	L.1971, C.168	\$2,500 plus cost of living adjustment based on change in consumer price index.
Beatty Cemetery	L.1965,C.451	\$500.
Canosia Firemen's Relief	L.1973, C.502	Financial requirements as defined in Sections 69.771 to 69.776.
Carlos Alexandria Lake Area sanitary district	L.1971, C.869; L.1975, C.287	Amount necessary to pay share of cost.
Carlton County, towns in Fire protection (contract with city of Carlton)	L.1985, C.138, Sec. 3	Amount necessary. Exempt from any levy limitation.
Moose Lake and Windemere sanitary sewer district	L.1976, C.293	Amount allocated by district board.
Chanhassen Lake Minnetonka conservation district	L.1969, C.272	1/3 mill.
Deerwood Croft Historical Park District	L.1984, C.502, Art. 13, Sec. 6	1 mill on all property within the district subject to referendum. Levy is exempt from all other mill rate and per capita levy limitations.
Erin Fire protection district	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.
Fairmont Sewer System	L.1953, C.548	Cost of system.
Forest Fire protection district	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.

TOWN TAX LEVIES (Continued)

C. SPECIAL PURPOSES Particular Towns	Citation	Authorizations and Limitations
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.
Hines Dam operation & maintenance	L.1977, C.367, Sec. 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 Croft Historical Park District	L.1984, C.502, Art. 13, Sec. 6	1 mill on all property within the district subject to referendum. Levy is exempt from all other mill rate and per capita levy limitations.
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.
North Water control and sanitary district	L.1961, C.672	Amount requested.

TOWN TAX LEVIES (Continued)

C. SPECIAL PURPOSES Particular Towns	Citation	Authorizations and Limitations
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.
Rabbit Lake Croft Historical Park District	L.1984, C.502, Art. 13, Sec. 6	1 mill on all property within the district subject to referendum. Levy is exempt from all other mill rate and per capita levy limitations.
Rocksbury Water control and sanitary district	L.1961, C.672	Amount requested.
Smiley Water control and sanitary district	L.1961, C.672	Amount requested.
Thomson Road and bridge	L.1977, C.246 Sec. 1	5 mills, requires voter approval.
Webster Fire protection district	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.
Wheatland	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.
White Bear Lake Conservation district	L.1971, C.355	1/3 mill.
Wolford Croft Historical Park District	L.1984, C.502, Art. 13, Sec. 6	1 mill on all property within the district subject to referendum. Levy is exempt from all other mill rate and per capita levy limitations.

SECTION IV

SCHOOL DISTRICT LEVIES

SCHOOL DISTRICT LEVIES

A. GENERAL PROVISIONS Initial Levy Limitations	Citation	Authorizations and Limitations
General Education Revenue	L.1987, C.398, Art. 1, Sec. 11 (M.S. 124A.22)	<p>General education revenue for a district equals the sum of the district's basic revenue, compensatory education revenue, training and experience revenue, and sparsity revenue.</p> <p>Basic Revenue: Formula allowance times actual (Weighted ADM) pupil units. Formula allowance for 1988-89 is \$2,735.</p> <p>Compensatory Education Revenue: Formula allowance times AFDC pupil units (includes concentration units only).</p> <p>Training and Experience Revenue: District training and experience index minus 1.6, times the product of \$700, times actual pupil units.</p> <p>Sparsity Revenue: Formula allowance, times secondary average daily membership (ADM), times (400-secondary ADM/(400 + secondary ADM), times lesser of one or (Isolation Index - 23)/10</p>
General Education Levy	L.1987, C.398, Art. 1, Sec. 12 (M.S. 124A.23)	a) The general education mill rate times the 1986 adjusted assessed valuation (AAV) of the district. The general education mill rate shall be established by the Commissioner of Revenue by August 1, such that the state total general education levy will equal \$1,079,000,000.
General Education Levy; Districts "Off-the-Formula"	or	b) If a) above is greater than the district's estimated general education revenue, then the levy limitation equals the sum of the district's estimated general education revenue and the aid reduction for general education levy equity, less the county apportionment deduction. (The aid reduction for general education levy equity is equal to one-fourth of the difference between: a) the general education mill rate times the district's 1986 AAV, and b) the district's general education revenue.) However, in no case may the levy be more than the general education mill rate times the previous year's AAV.
Reduction for Attached Machinery Aid	M.S. 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 1988-89.

SCHOOL DISTRICT LEVIES (Continued)

A. GENERAL PROVISIONS (Cont.) Initial Levy Limitations	Citation	Authorizations and Limitations
Maintenance Referendum	M.S. 124A.03, Subd. 2	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.
Supplemental Revenue	L.1978, C.398, Art. 1, Sec. 14 (M.S. 124A.25)	Supplemental revenue ensures that each district will receive at least \$40 more in general education revenue per pupil unit in the current year than it received in FY 1988 under the programs folded into the general education revenue formula. A district's supplemental revenue allowance equals the district's FY 1988 revenue per actual pupil unit under the previous formulas, plus \$40, minus the district's general education revenue per actual pupil unit for the current year.
Supplemental Levy	L.1987, C.398, Art. 1, Sec. 14 (M.S. 124A.25)	A district may levy an amount equal to the lesser of: a) the district's supplemental revenue, or b) its supplemental revenue times the ratio of its general education levy to its general education revenue.
General Education Levy fund balance provision	L.1987, C.389, Art. 1, Sec. 15 (M.S. 124A.26)	If the sum of a district's general education revenue (aid and levy) by the amount of any unappropriated operating fund balance in excess of \$600 per actual pupil unit. The reduction is made proportionally from aid and levy.
General Education Levy mill rate adjustment provision	L.1987, C.398, Art. 1, Sec. 23	If the sum of a district's 1987 payable 1988 general education and supplemental levies, divided by the district's 1986 AAV, exceeds the sum of the district's related 1986 payable 1987 levies, divided by the district's 1985 AAV, by more than 2 mills, the state pays one-half of the increase over 2 mills. The following 1986 payable 1987 levies are included in the calculations: basic foundation, foundation tiers, declining pupil unit, summer program, inter-district cooperation, and liability insurance. The general education levy is reduced by the amount of the state aid.

SCHOOL DISTRICT LEVIES (Continued)

A. GENERAL PROVISIONS (Cont.) Initial Levy Limitations	Citation	Authorizations and Limitations
Exceptional Need Revenue	L.1987, C.398, Art. 6, Sec. 3 (M.S. 124.217)	To qualify a district must meet all of the following criteria: 1) more than 17 ADM per FTE licensed staff, 2) more than 6 mill referendum levy, 3) more than 50 mill total certified levy, 4) AAV per WADM below \$38,500 5) Unappropriated operating fund balance below \$100 times WADM. For qualifying districts, revenue = \$75 x 1988-89 WADM.
Exceptional Need Levy	L.1987, C.398, Art. 6, Sec. 13 (M.S. 275.125, Subd. 6f)	A district may levy the lesser of: a) the exceptional need revenue, or b) the exceptional need revenue times the ratio of the district's 1986 AAV per 1988-89 WADM to \$78,143.
Operating Debt Levy	M.S. 275.125, Subd. 9b, and L.1987 C.398, Art. 6, Sec. 16	A district may levy the lesser of: a) 1.5 mills times the 1986 AAV of the district (4.0 mills for ISD, Buhl-Mountain Iron), or b) The greater of: (i) The amount needed to retire the deficit in the district's operating funds as of June 30, 1983, not to exceed the district's state aid reductions in FY 1983, or (ii) the amount needed to retire the deficit in the district's general fund as of June 30, 1985.
Program Improvement Levy	L.1987, C.398, Art. 8, Sec. 38 (M.S. 275.125, Subd. 8d)	Districts receiving program improvement grants must levy the lesser of: a) .5 mill times the district's AAV or b) an amount equal to the district's share of the grant.
Maintenance Unemployment Insurance	M.S. 275.125, Subd. 4	Amount needed to eliminate a negative balance projected for June 30, 1989 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 Statutory Operating Debt (Districts in Statutory Operating Debt)	M.S. 275.125, Subd. 9a	1.5 mills times the 1986 AAV of the district or the amount needed to retire the Statutory Operating Debt, whichever is less.
Maintenance Judgment	M.S. 275.125, Subd. 4	Amount of the judgment (including interest) the district is obliged to pay pursuant to 127.05.

SCHOOL DISTRICT LEVIES (Continued)

A. GENERAL PROVISIONS (Cont.) Initial Levy Limitations	Citation	Authorizations and Limitations
Maintenance State Audit	M.S. 275.125, Subd. 4, and M.S. 6.62, Subd. 1	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. 275.125, Subd. 4	Amount needed for approved reorganizational expenditures pursuant to 122.533.
Special Education Levy	L.1987, C.398, Art. 3, Sec. 36 (M.S. 275.125 Subd. 8c)	Amount equal to the differences between: (a) 66percent of salaries paid to essential licensed special education and secondary vocational handicapped program personnel and (b) the stateaid for salaries of these personnel under M.S. 124.32 and 124.574; plus an amount equal to the difference between: (a) 61 percent of the salaries paid to limited English proficiency program personnel and (b) the state aid paid for salaries of these personnel under M.S. 124.273.
Transportation Basic	L.1987, C.398, Art. 2, Sec. 8 (M.S. 275.125, Subd. 5)	The basic transportation mill rate times the 1986 AAV of the district. The basic transportation mill rate shall be established by the Commissioner of Revenue by August 1, such that the state total basic transportation levy will equal \$71,256,100 (approximately 2.3 mills).
Transportation Nonregular	L.1987, C.398, Art. 2, Sec. 9. (M.S. 275.125, Subd. 5c)	<p>Estimated cost of nonregular transportation in 1988-89 less state nonregular transportation aid times the 1988-89 equalizing ratio.</p> <p>a) Nonregular transportation includes the following transportation categories: summer school, handicapped, desegregation, noon kindergarten, late activity bus, between schools, shared-time vocational center, cooperative academic, nonpublic health and guidance, board and lodging, and to and from board and lodging facility.</p> <p>b) Nonregular basic aid equals 60% of the 1988-89 nonregular cost which exceeds \$30 times the district's 1988-89 total (WADM + AFDC) pupil units.</p> <p>c) The equalizing ratio is the lesser of one or the ratio of the district's 1986 AAV per 1988-89 total pupil unit to \$83,800.</p>

SCHOOL DISTRICT LEVIES (Continued)

A. GENERAL PROVISIONS (Cont.) Initial Levy Limitations	Citation	Authorizations and Limitations
Transportation Excess	L.1987, C.398, Art. 2, Sec. 10 (M.S. 275.125, Subd. 5e)	Estimated 1988-89 average cost per pupil transported in the regular, traffic hazards and 1-2 mile secondary categories combined times estimated number of pupils transported in the traffic hazards and 1-2 mile secondary categories, plus estimated 1988-89 cost for adult crossing guards.
Transportation Bus-Purchase	L.1987, C.398, Art. 2, Sec. 11 (M.S. 275.125, Subd. 5f)	Amount needed for pupil transportation vehicle expenditures less bus depreciation and other revenue. The levy limitation is equal to the amount needed to eliminate the June 30, 1989 projected negative balance in the appropriated Transportation Fund account for Bus Purchases.
Transportation Leased Facilities	M.S. 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.1987, C.398, Art. 2, Sec. 12 (M.S. 275.125, Subd. 5g)	Amount equal to the contracted services aid subtraction for school year 1987-88 as defined in 124.225, Subd. 8k.
Community Service (Districts that have established community school advisory councils pursuant to 121.88 and certified compliance pursuant to 275.125, Subd. 8, Clause 7)	L.1987, C.398, Art. 4, Sec. 14 (M.S. 275.125, Subd. 8)	For districts without a youth development plan: the lesser of 0.8 mill times the district's 1986 AAV, or the greater of \$5.50 times the population of the district or \$7,340. For districts with a youth development plan: the lesser of 0.8 mill times the district's 1986 AAV, or the greater of \$6.00 times the population of the district or \$8,000.
Grandfather Levy	L.1987, C.398, Subd. 8	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.
Adult Handicapped	L.1987, C.398, Art. 4, Sec. 14 (M.S. 275.125, Subd. 8)	The lesser of \$30,000 or expenditures for approved programs minus state aid paid.
Early Childhood & Family Education (Districts providing a community education program)	M.S. 275.125, Subd. 8b	The lesser of 0.5 mill times the district's 1986 AAV, or \$84.50 times the greater of 150 or the number of people under five years of age residing in the district on September 1, 1987.

SCHOOL DISTRICT LEVIES (Continued)

A. GENERAL PROVISIONS (Cont.) Initial Levy Limitations	Citation	Authorizations and Limitations
Adult Basic & Continuing Education	M.S. 275.125, Subd. 8	A district having an approved adult basic and continuing education program may levy up to 0.1 mill times the AAV of the district for the preceding year.
Capital Expenditure Basic	L.1987, C.398, Art. 6, Sec. 4 (M.S. 124.244, Subd. 2)	a) lesser of 3 mills times the district's 1986 AAV or \$153 times the 1988-89 actual (WADM) pupil units.
Capital Expenditure--Hazardous Substances	L.1987, C.398, Art. 6, Sec. 15 (M.S. 275.125, Subd. 11c)	Approved cost of hazardous substance plan for 1988-89, minus unexpended portion of previous hazardous substance levies, times ratio of district's 1986 AAV per 1988-89 WADM pupil unit to \$39,071.50. (To be used for expenditures necessary to remove or encapsulate asbestos, asbestos related repairs, or to cleanup and dispose of polychlorinated biphenyls, or transportation fuels.)
Reduction for real estate proceeds		The hazardous substance capital expenditure levy is reduced (not below zero) by amount of proceeds from sale or exchange of building or property deposited in Capital Expenditure Fund pursuant to 123.36, Subd. 13, Clause (2).
Energy Conservation (Districts receiving energy conservation loans pursuant to M.S. 116J.37 or M.S. 298.292 to 298.298)	M.S. 275.125, Subd. 12a	Amount needed to repay principal and interest on energy conservation loans.
Capital Expenditure AVTI Construction (Districts maintaining a post-secondary area vocational-technical institute)	M.S. 275.125, Subd. 14a	Local share of the cost of construction authorized by state 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. 275.125, Subd. 4, and M.S. 475.61	Between 105% and 106% of the amount needed 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.

SCHOOL DISTRICT LEVIES (Continued)

A. GENERAL PROVISIONS (Cont.) Initial Levy Limitations	Citation	Authorizations and Limitations
AVTI Maintenance Unemployment Insurance	M.S. 275.125, Subd. 4	The estimated amount needed for payments for unemployment compensation insurance pursuant to M.S. 268.06, Subd. 25. The levy limitation is equal to the amount needed to eliminate the negative balance in the AVTI General Fund account appropriated for unemployment insurance, projected for June 30, 1989.

SCHOOL DISTRICT LEVIES (Continued)

B. SPECIAL PROVISIONS (Cont.) Initial Levy Limitations	Citation	Authorizations and Limitations
Reorganized Districts.	M.S. 122.531 and M.S. 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, Sec. 4.	0.2 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, Sec. 4, and L.1984, C.463, Art. 7, Sec. 24	1.5 mills times the AAV of the district reduced by the amount to be levied or certain bonds issued.
Maintenance Retirement (Special District 1, Minneapolis)	M.S. 275.125, Subd. 6a, Clause 2	In 1979 and thereafter, the amount levied for retirement in 1978 under this 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.
Maintenance Health Insurance Subsidy (Special District 1, Minneapolis)	L.1987, C.398, Art. 6, Sec. 14 (M.S. 275.125, Subd. 6h)	0.1 mill times the 1986 AAV, plus an additional 0.1 mill times the 1986 AAV in 1987 only for health insurance subsidies for 1987-88.
Desegregation Levy (District 625, St. Paul)	L.1987, C.398, Art. 6, Sec. 12 (M.S. 275.125, Subd. 6e)	1.0 mill times the most recent AAV of the district.
General Debt Service for Districts with State Loans held by the State Board of Investment	M.S. 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 come from taconite companies instead of the general ad valorem levy.
AVTI Maintenance Secondary Voca- tional (Districts 287, 916, and 917)*	L.1987, C.398, Art. 3, Sec. 32-35 (M.S. 136D.27, M.S. 136D.74, and 136D.87)	0.7 mill times the AAV of the district for the preceding year.

* 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)

B. SPECIAL PROVISIONS (Cont.) Initial Levy Limitations	Citation	Authorizations and Limitations
AVTI Maintenance Special Education (Districts 287, 916, and 917)	M.S. 136D.27, M.S. 136D.74, and 136D.87	0.6 mill times the AAV of the district for the preceding year.
Dissolved District Liabilities	M.S. 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.

SCHOOL DISTRICT LEVIES (Continued)

C. GENERAL AND SPECIAL PROVISIONS Levy Limitation Adjustments	Citation	Authorizations and Limitations
Abatements	M.S. 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. 275.125, Subd. 9	Levy Limitations (Excluding Maintenance Statutory Operating Debt, Maintenance Referendum, and Debt Service) are reduced by the greater of 50% or one minus the ratio of the 1986 payable 1987 referendum and tier levy limitations to the total 1986 payable 1987 levy limitation times the previous fiscal year's taconite and taconite replacement payments. (Maintenance general education limitation cannot be reduced below 12.5 mills times the district's AAV for the preceding year by this adjustment.)
Debt Service Surplus	M.S. 475.61, Subd. 4	Maintenance general education 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.
Transportation Off-Formula Adjustment	M.S. 275.125, Subd. 5b	Current levy adjusted for prior year Transportation Basic levy revenue greater than entitlement established by aid computations in 124.225, Subd. 8b-8h.
Excessive Levy	M.S. 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. 275.125, Subd. 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.

SCHOOL DISTRICT LEVIES (Continued)

D. GENERAL PROVISIONS Minimum Levy Limitations	Citation	Authorizations and Limitations
Maintenance General Education Supplemental For districts in Statutory Operating Debt	L.1987, C.398, Art. 1, Sec. 12 L.1987, C.398, Art. 1, Sec. 14 M.S. 275.125, Subd. 9a	Aids are reduced proportionately to underlevies. Aids are reduced proportionately to underlevies. Minimum amount to be levied for districts in statutory operating debt equals the general education levy limitation as adjusted plus the maintenance statutory operating debt levy limitation.
Transportation Nonregular	M.S. 124,225, Subd. 8j	Aids are reduced proportionately to underlevies.
Community Education Basic Early Childhood Family	M.S. 124.271, Subd. 2b M.S. 124.2711, Subd. 3	Aids are reduced proportionately to underlevies. Aids are reduced proportionately to underlevies.
Capital Expenditure Basic and Hazardous Substance	M.S. 124.245, Subd. 4	Aids are reduced proportionately to underlevies.
Debt Service (Districts with Debt Service Loans or Capital Loans)	M.S. 124.42 and 124.43	Minimum amount to be levied by districts having outstanding debt service loans or capital loans from the state 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. 124.564	The amount of the district's 1987-88 AVTI debt service aid. (The county auditor is to reduce the levy by the aid amount.

SECTION V

SPECIAL TAXING DISTRICT LEVIES

SPECIAL TAXING DISTRICT TAX LEVIES

A. GENERAL PROVISIONS All Districts	Citation	Authorizations and Limitations
Insurance, employee group	M.S. 1986, 471.61	Amount necessary. (50% of cost of benefits on dependents must be within limitations.)
Privatization Agreement: (Service contracts for wastewater/ public water systems) Cost of service contract (excluding debt service) Debt service costs of service contract	M.S. 1986, 471A.03, Subd. 4(1); 471A.04 M.S. 1986, 471A.03, Subd. 4(1); 471A.04	Amount necessary. Amount needed for principal and interest.
Tort liability Insurance Judgments	M.S. 1986, 466.06 M.S. 1986, 466.09	Amount of premium. Amount necessary.
Unemployment compensation fund payments	M.S. 1986, 268.06, Subd. 27	Amount necessary in lieu of employers' contributions.

B. ECONOMIC DEVELOPMENT AUTHORITIES General Application	Citation	Authorizations and Limitations
Bonds in anticipation of income	L. 1987, C. 291, Sec. 103, Subd. 5	Amount needed for at least 5% more than P/I on bonds. (1987 law recodified this authorization as M.S. 469.102, Subd. 5.)

C. HOSPITAL DISTRICTS General Application	Citation	Authorizations and Limitations
All purposes except bonds	M.S. 1986, 447.34	Amount necessary; but the levy for this purpose in a city within the hospital district 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 limitations under 275.11.

SPECIAL TAXING DISTRICT TAX LEVIES (Continued)

C. HOSPITAL DISTRICTS (Cont.) General Application	Citation	Authorizations and Limitations
Ambulance service	M.S. 1986, 471.476	Amount necessary.
Bonds	M.S. 1986, 447.35	Amount necessary.
Applicable Only to Particular Hospital Districts		
Rice County Hospital District 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. 1986, 355.80	Amount necessary.
United Hospital District Hospital bonds	L.1976, C.115	Amount necessary.
Warren Hospital District (Marshall and Polk Counties) 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.
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. 1986, 355.80	Amount necessary.

D. HOUSING AND REDEVELOP- MENT AUTHORITIES General Applications	Citation	Authorizations and Limitations
Redevelopment purposes	L. 1987, C. 291, Sec. 33, Subd. 6	1/3 mill upon approval of the municipal governing body. (1987 law recodified this authorization as M.S. 469.033, Subd. 6, but intended no substantive change.)

SPECIAL TAXING DISTRICT TAX LEVIES (Continued)

D. HOUSING AND REDEVELOPMENT AUTHORITIES (Cont.) General Applications	Citation	Authorizations and Limitations
Information and relocation service	L. 1987, C. 291, Sec. 33, Subd. 6	1/30 mill upon approval of the municipal governing body. (1987 law recodified this authorization as M.S. 469.033, Subd. 6, but intended no substantive change.)
Applicable Only to Particular Authorities		
Duluth Redevelopment purposes	L. 1987, C. 291, Sec. 33, Subd. 6	1/6 mill upon approval of the municipal governing body. (1987 law recodified this authorization as M.S. 469.033, Subd. 6, but intended no substantive change.)

E. METROPOLITAN AIRPORTS COMMISSION General Applications	Citation	Authorizations and Limitations
Special purposes	M.S. 1986, 473.667	1/20 mill.
Bonds and interest	M.S. 1986, 473.671	Amount necessary.
Operation and maintenance	M.S. 1986, 473.661	1/3 mill.
Civil Defense	M.S. 1986, 12.26	40 cents per capita, or \$1,000 which ever 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.

F. METROPOLITAN COUNCIL General Applications	Citation	Authorizations and Limitations
General purposes	M.S. 1986, 473.249	8/30 mill.
Tax anticipation certificates deficiency	M.S. 1986, 473.11	Amount required.
Metropolitan parks and open space bonds	M.S. 1986, 473.325	Amount necessary.

SPECIAL TAXING DISTRICT TAX LEVIES (Continued)

F. METROPOLITAN COUNCIL General Applications (Cont.)	Citation	Authorizations and Limitations
Metropolitan Solid/Hazardous Waste Management Bonds for site analysis and grants	M.S. 1986, 473.831	Amount needed for P/I on up to \$15,000,000 in bonds.
Metropolitan Waste Control Commission Debt service	M.S. 1986, 473.547	Amount necessary.
Operation, maintenance and debt service.	M.S. 1986, 473.521; 473.547	Levy on property in municipality failing to pay service charges.
Land acquisition fund for highway projects	M.S. 1986, 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 273.249.

G. METROPOLITAN MOSQUITO CONTROL COMMISSION General Applications	Citation	Authorizations and Limitations
Administrative and operational costs	M.S. 1986, 473.711	Maximum of 6/10 mill.

H. METROPOLITAN TRANSIT COMMISSION General Applications	Citation	Authorizations and Limitations
Operating expense of transit and paratransit service	M.S. 1986, 473.446, Subd. 1a	Up to 2 mills based on level of transit service provided for area.
Certificates of indebtedness, bonds or other obligations to which tax levies have been or are to be pledged	M.S. 1986, 473.446, Subd. 1b-1c	Amount necessary.
Metropolitan transit area outside transit district	M.S. 1986, 473.446, Subd. 1a	10% of sum of above levies under 473.446, Subd. 1(a) to 1(c), 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.

SPECIAL TAXING DISTRICT TAX LEVIES (Continued)

I. PARK DISTRICTS General Applications	Citation	Authorizations and Limitations
Bonds	M.S. 1986, 398.17	Amount necessary.
Deficiency in payments made to park district board by local government units	M.S. 1986, 398.16	Amount of deficiency. Levied on property in municipality failing to pay allocated costs.
Tax anticipation notes	M.S. 1986, 398.16	Sufficient to make up deficiency in payments of principal and interest.
Applicable Only to Particular Park Districts		
Suburban Hennepin Regional Park District	L. 1985, Spec. Session, C. 14, Art. 7, Sec. 1	Not to exceed 1.3 mills outside the city of Minneapolis.

J. PORT AUTHORITIES General Applications	Citation	Authorizations and Limitations
Bonds and interest	L. 1987, C. 291, Sec. 61, Subd. 6	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission. (1987 law recodified this authorization as M.S. 469.060, Subd. 6.)
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.

K. REGIONAL DEVELOPMENT COMMISSIONS General Applications	Citation	Authorizations and Limitations
General purposes	M.S. 1986, 462.396	1/6 mill.
Tax anticipation certificates (deficiency)	M.S. 1986, 462.397	Amount required.

SPECIAL TAXING DISTRICT TAX LEVIES (Continued)

L. REGIONAL RAILROAD AUTHORITIES General Applications	Citation	Authorizations and Limitations
Regional railroad authorities	M.S. 1986, 398A.04, Subd. 8; L. 1987, C. 405, Sec. 1	Maximum of 2.0 mills under a reverse referendum provision. (L. 1987, C. 405 is the Light Rail Transit Bill.)

M. REGIONAL SANITARY SEWER DISTRICTS General Applications	Citation	Authorizations and Limitations
All purposes	M.S. 1986, 115.61	Amount necessary.
Applicable Only to Particular Regional Sanitary Sewer Districts		
Moose Lake and Windmere Sanitary Sewer district	L.1974, C.400, Sec. 11; L.1976, C.293	Amount necessary.

N. SANITARY DISTRICTS General Applications	Citation	Authorizations and Limitations
General purposes	M.S. 1986, 115.33	Amount necessary.
Construction and operation or bonds for these purposes	M.S. 1986, 115.33, Subd. 2	Amount necessary on property within benefited taxing subdistrict.
Water pollution control (sewage disposal systems)	M.S. 1986, 115.46	Amount necessary.
Applicable Only to Particular Sanitary Districts		
Alexandria Lake Area Sanitary Districts 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.

SPECIAL TAXING DISTRICT TAX LEVIES (Continued)

N. SANITARY DISTRICTS (Cont.) General Applications	Citation	Authorizations and Limitations
Applicable Only to Particular Sanitary Districts		
Alexandria (Cont.) Emergency certificates of indebtedness	L.1971, C.869	Amount sufficient to meet deficiency in receipts from taxes and other revenues.
Dover, Eyota and St. Charles Sanitary District Organizational expenses	L.1973, C.160; L.1975, C.270	8.0 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.
North Koochiching Area Sanitary District 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.
Western Lake Superior Sanitary District Debt Service	L.1971, C.478	Amount necessary.
Deficiency in payment of allocated costs	L.1971, C.478	Amount necessary.

O. ST. CLOUD METROPOLITAN TRANSIT COMMISSION General Applications	Citation	Authorizations and Limitations
General purposes	M.S. 1986, 458A.10	5.0 mills.

SPECIAL TAXING DISTRICT TAX LEVIES (Continued)

P. WATERSHED DISTRICTS General Applications	Citation	Authorizations and Limitations
Organizational expenses	M.S. 1986, 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. 1986, 112.61, Subd. 3	1.0 mill not to exceed \$125,000.
Certain projects	M.S. 1986, 112.61, Subd. 3	1/3 mill for 15 years.
Emergency projects of common benefit	M.S. 1986, 112.58	Amount necessary but not to exceed 25 percent of the latest administrative levy under 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.1984, C.474; L.1983, C.338	Half of 2.0 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.1984, C.474	Half of 2.0 mill levy in excess of 112.61. May be levied for not more than ten years.
Metropolitan area, watershed districts in Planning	M.S. 1986, 473.881	Amount necessary.
Maintenance of capital improvements	M.S. 1984, 473.883, Subd. 7	Amount necessary levied in watershed district or minor watershed units.
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 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 \$15,000 in each subsequent year.
Ramsey-Washington Metro watershed district Water maintenance and repair fund	L.1984, C.502, Art. 13, Sec. 3	Sufficient to raise \$30,000 in taxes payable 1985 and \$15,000 in subsequent years.

SPECIAL TAXING DISTRICT TAX LEVIES (Continued)

P. WATERSHED DISTRICTS (Cont.) General Applications	Citation	Authorizations and Limitations
Applicable Only to Particular Watershed Districts		
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 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 \$15,000 in each subsequent year.