

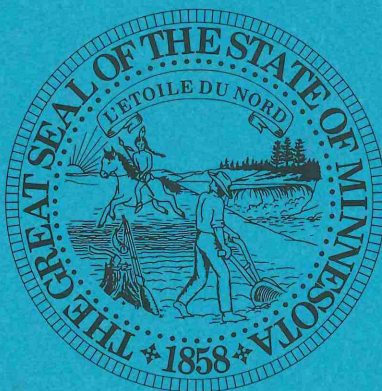


STATE OF MINNESOTA

910722

DEPARTMENT OF REVENUE

1991 TAX LEVY
AUTHORIZATIONS AND LIMITATIONS



REFERENCE ONLY

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Local Government Services Division
Minnesota Department of Revenue

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PREFACE

This booklet is an index of the Minnesota statutes and laws which authorize and place limitations on real property tax levies by local governments: counties, cities, towns, and special taxing districts.

Because of the color used for the cover since 1982, the booklet is affectionately referred to as the "Blue Book." The Blue Book is intended to serve as a guide for local governmental subdivisions and their service organizations who are involved in setting real property tax levies.

For the first time, the Department of Education has chosen not to include a section on school district tax levies in the Blue Book. If you have any questions about school district tax levies, please call the Department of Education at (612) 296-8127.

The Blue Book does not cover real property tax levies which relate to the state government or cities of the first class (Duluth, Minneapolis, and St. Paul). It also does not reflect any authorizations or limitations on real property tax levies which may be contained in the charters of second, third, or fourth class cities.

The Blue Book is organized into an introduction and four separate sections. The introduction is a narrative summary of the percentages of market value levy limits, the dollar levy limits, the overall levy limitation, and the per capita levy limit.

The four separate sections present an index of the levy authorizations and limitations for counties, cities, towns, and special taxing districts. The pages of each section are divided into three columns: one for the levy purpose, one for the citation, and one for an outline of the authorization and limitation.

The citations in this index refer to the following statutes and laws: (1) Minnesota Statutes 1990, (2) laws passed in the 1991 legislative session, and (3) laws passed in earlier sessions which did not amend Minnesota Statutes and are not coded in the Statutes.

The Blue Book has been the official publication of the Department of Revenue's interpretation of the Minnesota real property tax levy authorizations and limitations since 1976. The complete, bound booklet or a shorter update has been published every year since then except for 1989 and 1990. The 1991 Blue Book incorporates the changes and additions made in the 1989, 1990, and 1991 legislative sessions.

If you have any questions about the Blue Book or any suggestions for improving it, please contact Bob Lefeld at the Local Government Services Division of the Department of Revenue at (612) 296-5139.

TABLE OF CONTENTS

SUBJECT	PAGE
Preface	i
INTRODUCTION	
I. Mill Rate Conversion	
A. Conversion to Percentage of Market Value	3
B. Conversion to Dollars	3
II. The Overall Levy Limitation	
A. Introduction for Payable 1992	13
B. Determination for Payable 1992	15
C. Statewide Special Levies for Payable 1992	18
D. Local Special Levies for Payable 1992	23
III. \$54 Per Capita Levy Limitation	25
IV. \$54 Per Capita and General Fund Limitations	29
I. COUNTY TAX LEVIES	
A. General Provisions	35
B. Special Purposes: General Application	36
C. Special Purposes: Particular Counties	46
D. Special Purposes: Unorganized Townships	63
II. CITY TAX LEVIES	
A. General Provisions	67
B. General Fund Purposes	68
C. Special Purposes: General Application	69
D. Special Purposes: Charter Cities	79
E. Special Purposes: Statutory Cities	80
F. Special Purposes: Particular Cities	81

TABLE OF CONTENTS (continued)

SUBJECT	PAGE
 III. TOWN TAX LEVIES	
A. General Provisions	115
B. Special Purposes: General Application	116
C. Special Purposes: Particular Towns	124
 IV. SPECIAL TAXING DISTRICTS	
A. General Provisions: All Districts	131
B. Economic Development Authorities (EDA's)	131
C. Hospital Districts	132
D. Housing and Redevelopment Authorities (HRA's)	133
E. Medical Clinic Districts	134
F. Metropolitan Airports Commission (MAC)	134
G. Metropolitan Council	135
H. Metropolitan Mosquito Control Commission	136
I. Regional Transit Board (RTB)	136
J. Park Districts	137
K. Port Authorities	137
L. Regional Development Commissions (RDC's)	142
M. Regional Railroad Authorities (RRA's)	142
N. Regional Sanitary Sewer Districts	142
O. Sanitary Districts	144
P. St. Cloud Metropolitan Transit Commission	145
Q. Watershed Districts	145
R. Miscellaneous Districts	148

INTRODUCTION

**PERCENTAGES OF MARKET VALUE LIMITS,
DOLLAR LIMITS, OVERALL LEVY LIMITATION, AND
PER CAPITA LEVY LIMIT**

I. MILL RATE CONVERSION

A. MILL RATE LIMITS CONVERTED TO PERCENTAGE OF MARKET VALUE LIMITS

All but a few levy limitations which were previously expressed in mills and which are coded in Minnesota Statutes have been converted to percentage of market value limits. Most of the conversions were made by Laws 1989, Chapter 277, Article 4, and were effective beginning with levy year 1989, taxes payable in 1990.

Three major exceptions to this conversion are the levy limitations for the following special taxing districts: (1) the Metropolitan Council (M.S. 473.249, Subd. 1 and 473.167, Subd. 3); (2) the Regional Transit Board (M.S. 473.446, Subd. 1-1A); and (3) the Metropolitan Mosquito Control District (M.S. 473.711, Subd. 2). The mill rate levy limits for these three special taxing districts have basically been changed to levy limits expressed in dollars and indexed to market value changes.

This conversion also does not apply to school district levy limitations which use adjusted net tax capacities determined by the Department of Revenue under M.S. 124.2131.

An example of the conversion of a mill rate levy limit to a percentage of market value limit is the previous 1.0 mill levy limit for the administrative expenses of a watershed district under M.S. 112.61. The 1.0 levy limit has been converted to a percentage of market value limit of 0.02418%. Expressed as a ratio rather than a percentage, this becomes a ratio of 0.0002418 that can be multiplied by the current levy year's market value of all taxable property within the watershed district to determine the levy limitation.

B. MILL RATE LEVY LIMITS CONVERTED TO DOLLAR LIMITS

Almost all levy limitations which are imposed by special state laws or city charter provisions instead of being coded in Minnesota Statutes and were expressed in mills have been converted to dollar limits indexed to annual market value changes. This conversion was made under M.S. 275.011 and was first effective for levy year 1988, taxes payable in 1989.

Once again, school district levy limitations which are imposed by special law and use adjusted net tax capacities determined by the Department of Revenue under M.S. 124.2131 are exceptions to this conversion method.

The conversion from mill rate levy limits to dollar limits is based on payable 1988 data. The payable 1988 dollar equivalent for a mill rate limit becomes its initial dollar limit base. This dollar limit base is subject to annual percentage change adjustments based on year to year market value changes in the taxing district. The market values used to make these adjustments are before any modifications for fiscal disparity, tax increment financing, and power line credit value. It is the total market value of real and personal property.

I. MILL RATE CONVERSION - (Continued)

For example, if the total market value for a taxing district increased 5% from payable 1990 to payable 1991, its payable 1990 dollar base would be increased by 5%. On the other hand, if its total market value decreased by 5%, the taxing district's dollar limit base would be decreased by 5%.

The market value change adjustments are cumulative from year to year. This means that the payable 1989 dollar limit base is the amount which is adjusted by the payable 1989 to payable 1990 market value change in determining the payable 1990 dollar limit base.

An example of the conversion of a mill rate limit to a dollar limit along with a table of information needed to make this conversion is shown on the next few pages.

EXAMPLE #1: CONVERSION OF MILL RATE LEVY LIMIT TO DOLLAR LIMIT

TAXES PAYABLE 1988

1. Total Real and Personal Assessed Value	\$ 115,200,000
2. Power Line Credit Value	200,000
3. Tax Increment Captured Assessed Value	25,000,000
4. Fiscal Disparity Contribution Assessed Value	30,000,000
5. Fiscal Disparity Distribution Assessed Value	<u>40,000,000</u>
6. Modified Real/Personal Assessed Value (1-2-3-4 + 5)	\$ 100,000,000
7. 1966 Exempt Personal Property Assessed Value (M.S. 1986, Sec. 275.49)	2,000,000
8. Homestead Assessed Value Adjustment (M.S. 1986, Sec. 272.13, Subd. 7a)*	<u>48,000,000</u>

I. MILL RATE CONVERSION - (Continued)

9. Mill Rate Limit Assessed Value (6 + 7 + 8)	\$ 150,000,000
10. Mill Rate Limit (Mills)	2.000
11. Exempt Class 2 Personal Property Adjustment Factor (M.S. 1986, Sec. 272.64)	1.050
12. Adjusted Mill Rate Limit (Mills) (10 X 11)	2.100
13. Payable 1988 Dollar Limit (9 X 12)	\$ 315,000

TAXES PAYABLE 1989

14. Payable 1988 Dollar Limit Base (13)	\$ 315,000
15. Payable 1988 Total Market Value**	\$ 500,000,000
16. Payable 1989 Total Market Value**	\$ 520,000,000
17. Payable 1989/Payable 1988 Market Value Ratio (16/15)	1.040
18. Payable 1989 Dollar Limit (14 X 17)	\$ 327,600

TAXES PAYABLE 1990

19. Payable 1989 Dollar Limit Base (18)	\$327,600
20. Payable 1989 Total Market Value**	\$ 520,000,000
21. Payable 1990 Total Market Value**	\$ 542,000,000
22. Payable 1990/Payable 1989 Market Value Ratio (21/20)	1.042
23. Payable 1990 Dollar Limit (19 X 22)	\$341,359

I. MILL RATE CONVERSION - (Continued)

TAXES PAYABLE 1991

24. Payable 1990 Dollar Limit Base (23)	\$341,359
25. Payable 1990 Total Market Value**	\$ 542,000,000
26. Payable 1991 Total Market Value**	\$ 562,000,000
27. Payable 1991/Payable 1990 Market Value Ratio (26/25)	1.037
28. Payable 1991 Dollar Limit (24 X 27)	\$353,989

TAXES PAYABLE 1992

29. Payable 1991 Dollar Limit Base (28)	\$353,989
30. Payable 1991 Total Market Value**	\$ 562,000,000
31. Payable 1992 Total Market Value**	\$ 560,000,000
32. Payable 1992/Payable 1991 Market Value Ratio (31/30)	0.996
33. Payable 1992 Dollar Limit (29 X 32)	\$ 352,573

* Example #2 below shows the procedure for determining this Homestead Assessed Value Adjustment.

** "Total Market Value" is before valuation adjustments for tax increment, fiscal disparity, and power line credit values.

I. MILL RATE CONVERSION - (Continued)

**EXAMPLE #2: CALCULATION OF HOMESTEAD ASSESSED VALUE
ADJUSTMENT FOR CONVERSION FROM MILL RATE
LEVY LIMITS TO DOLLAR LIMITS**

(M.S. 1986, Section 273.13, Subd. 7a)

AGRICULTURAL HOMESTEAD ADJUSTMENT TO 33 1/3%

	Market Value	Assessed Value
1. Blind @ 5%	\$ 50,000	\$ 2,500
2. Regular @ 14%	37,837,500	5,297,250
3. Regular @ 18%	<u>76,112,500</u>	<u>13,700,250</u>
4. Total (1 + 2 + 3)	\$ 114,000,000	\$ 19,000,000
5. Total Assessed Value @ 33 1/3%		<u>38,000,000</u>
6. Agricultural Assessed Value Adjustment (5 - 4)		\$ 19,000,000

RESIDENTIAL HOMESTEAD ADJUSTMENT TO 40%

	Market Value	Assessed Value
7. Blind @ 5%	\$ 100,000	\$ 5,000
8. Regular @ 17%	104,530,000	17,770,150
9. Regular @ 27%	<u>37,870,000</u>	<u>10,224,900</u>
10. Total (7 + 8 + 9)	\$ 142,500,000	\$ 28,000,000
11. Total Assessed Value @ 40%		<u>57,000,000</u>
12. Residential Assessed Value Adjustment (11 - 10)		\$ 29,000,000
TOTAL HOMESTEAD ASSESSED VALUE ADJUSTMENT (6 + 12) ***		\$ 48,000,000

*** To line 8 on Example #1 on page 4.

I. MILL RATE CONVERSION - (Continued)

**1966 EXEMPT ASSESSED VALUES
AND CLASS 2 ADJUSTMENT FACTORS
BY COUNTY, FOR CONVERSION OF MILL RATE LEVY LIMIT
TO DOLLAR LIMITS**

COUNTY	1966 EXEMPT ASSESSED VALUE* (M.S. 1986, SEC. 275.125, SUBD. 11a)	CLASS 2 FACTOR (M.S. 1986, SEC. 272.64)
AITKIN	\$ 1,313,031	1.0991
ANOKA	9,114,021	1.0764
BECKER	4,306,944	1.0358
BELTRAMI	2,316,018	1.0515
BENTON	3,241,176	1.0639
BIG STONE	2,417,289	1.0397
BLUE EARTH	9,796,728	1.0548
BROWN	6,504,345	1.0558
CARLTON	4,661,529	1.0538
CARVER	4,995,756	1.0678
CASS	1,648,650	1.0659
CHIPPEWA	4,084,272	1.0458
CHISAGO	2,548,722	1.0743
CLAY	6,708,348	1.0819
CLEARWATER	1,308,225	1.0207
COOK	759,096	1.0706
COTTONWOOD	5,335,227	1.0454
CROW WING	3,641,751	1.0857
DAKOTA	10,976,832	1.0513
DODGE	3,642,447	1.0493
DOUGLAS	4,909,674	1.0555
FARIBAULT	5,941,056	1.0457
FILLMORE	7,174,431	1.0489
FREEBORN	8,017,272	1.0600

I. MILL RATE CONVERSION - (Continued)

1966 EXEMPT ASSESSED VALUES AND CLASS 2 ADJUSTMENT FACTORS BY COUNTY, FOR CONVERSION OF MILL RATE LEVY LIMIT TO DOLLAR LIMITS

<u>COUNTY</u>	<u>1966 EXEMPT ASSESSED VALUE* (M.S. 1986, SEC. 275.125, SUBD. 11a)</u>	<u>CLASS 2 FACTOR (M.S. 1986, SEC. 272.64)</u>
GOODHUE	\$ 8,242,410	1.0471
GRANT	2,544,201	1.0517
HENNEPIN	134,601,258	1.0573
HOUSTON	3,899,469	1.0723
HUBBARD	1,382,358	1.0788
ISANTI	2,103,249	1.0740
ITASCA	6,269,589	1.0505
JACKSON	5,380,407	1.0381
KANABEC	2,246,091	1.0654
KANDIYOHI	6,993,993	1.0612
KITTSO	1,918,554	1.0418
KOOCHICHING	3,217,911	1.0211
LAC QUI PARLE	4,068,687	1.0478
LAKE	552,066	1.1185
LAKE OF THE WOODS	597,135	1.0717
LE SUEUR	4,356,441	1.0611
LINCOLN	3,418,224	1.0477
LYON	6,496,158	1.0521
MCLEOD	6,951,666	1.0641
MAHNOMEN	1,324,269	1.0591
MARSHALL	3,189,783	1.0239
MARTIN	7,428,189	1.0458
MEEKER	5,743,161	1.0539
MILLE LACS	2,888,907	1.0820

I. MILL RATE CONVERSION - (Continued)

1966 EXEMPT ASSESSED VALUES AND CLASS 2 ADJUSTMENT FACTORS BY COUNTY, FOR CONVERSION OF MILL RATE LEVY LIMIT TO DOLLAR LIMITS

<u>COUNTY</u>	<u>1966 EXEMPT ASSESSED VALUE* (M.S. 1986, SEC. 275.125, SUBD. 11a)</u>	<u>CLASS 2 FACTOR (M.S. 1986, SEC. 272.64)</u>
MORRISON	\$ 5,337,435	1.0723
MOWER	12,042,471	1.0571
MURRAY	5,148,501	1.0446
NICOLLET	3,908,016	1.0614
NOBLES	6,806,730	1.0528
NORMAN	2,755,053	1.0254
OLMSTED	21,036,960	1.0407
OTTER TAIL	10,560,942	1.0558
PENNINGTON	2,063,682	1.0536
PINE	2,636,277	1.0600
PIPESTONE	4,212,936	1.0481
POLK	6,812,040	1.0228
POPE	3,516,921	1.0567
RAMSEY	91,501,728	1.0514
RED LAKE	1,086,135	1.0320
REDWOOD	6,435,417	1.0466
RENVILLE	6,678,393	1.0476
RICE	5,410,512	1.0635
ROCK	4,913,625	1.0436
ROSEAU	2,709,690	1.0684
ST. LOUIS	23,092,641	1.0380
SCOTT	4,079,334	1.0649
SHERBURNE	1,705,497	1.0614
SIBLEY	5,369,427	1.0508

I. MILL RATE CONVERSION - (Continued)

1966 EXEMPT ASSESSED VALUES AND CLASS 2 ADJUSTMENT FACTORS BY COUNTY, FOR CONVERSION OF MILL RATE LEVY LIMIT TO DOLLAR LIMITS

<u>COUNTY</u>	<u>1966 EXEMPT ASSESSED VALUE* (M.S. 1986, SEC. 275.125, SUBD. 11a)</u>	<u>CLASS 2 FACTOR (M.S. 1986, SEC. 272.64)</u>
STEARNS	\$ 14,536,281	1.0697
STEELE	4,950,846	1.0646
STEVENS	3,268,287	1.0519
SWIFT	4,252,209	1.0548
TODD	4,651,782	1.0754
TRAVERSE	2,191,344	1.0235
WABASHA	4,674,804	1.0607
WADENA	2,315,139	1.0648
WASECA	4,044,204	1.0553
WASHINGTON	7,559,823	1.0647
WATONWAN	3,887,973	1.0462
WILKIN	2,697,729	1.0163
WINONA	8,605,866	1.0693
WRIGHT	5,909,325	1.0660
YELLOW MEDICINE	4,915,980	1.0396
STATEWIDE TOTAL	\$ 659,458,971	

* The assessed values listed reflect an adjustment for the change from adjusted market value to estimated market in 1972.

II. THE OVERALL LEVY LIMITATION

A. INTRODUCTION: OVERALL LEVY LIMITATION FOR PAYABLE 1992

For payable 1992, all counties, all cities of 2,500 population or more, all towns (townships) of 5,000 population or more, and all cities and towns regardless of population which receive taconite municipal aid are subject to the overall levy limitation.

Cities of less than 2,500 population (unless they receive taconite municipal aid), towns under 5,000 population (unless they receive taconite municipal aid), school districts, and special taxing districts are not covered by the overall levy limitation.

These local units of government are collectively known as "governmental subdivisions" for purposes of the overall levy limitation. For payable 1992, "population" is based on the 1990 federal census.

The Local Government Services Division of the Department of Revenue is responsible for administering the statewide overall levy limitation (M.S. 275.50 to 275.56). This includes the following tasks: (1) calculating each governmental subdivision's levy limits, (2) certifying the levy limits to each governmental subdivision, (3) reviewing each governmental subdivision's total levy and special levies to determine compliance, and (4) imposing penalties for noncompliance.

Certain charges and taxes levied by a governmental subdivision are authorized outside of the overall levy limitation. The levied charges which are exempt are special assessments. They are exempt because they are not property taxes. Only property taxes are subject to the overall levy limitation.

Special assessments are levied on properties which benefit from public improvements; e.g., streets, lights, sidewalks, curbs, gutters, and storm sewers. The amount of the special assessments is an apportionment of the total cost of the improvements on some measure of the level of benefit received. Special assessments are not imposed by tax rate on the net tax capacity of properties as property taxes are.

The property taxes which are exempt from the overall levy limitation are referred to as "special levies." They are property taxes for certain purposes which are authorized outside of the overall levy limitation under M.S. 275.50, Subd. 5 and 5a. Except for a few cases, they do not coincide with the special purpose levies which are exempt from the \$54 per capita levy limitation which applies to cities.

A governmental subdivision annually certifies its special levy claims to the Local Government Services Division of the Department of Revenue on a form called the "**LGS FORM 280.**" The Local Government Services Division provides detailed instructions on how to claim special levies and complete the LGS FORM 280.

II. THE OVERALL LEVY LIMITATION - (Continued)

If a governmental subdivisions's total property tax levy minus its special levies exceeds its overall levy limitation, a state aid penalty is imposed equal to 33% of the excess levy. The penalty is deducted first from the governmental subdivision's Local Government Aid (LGA) under M.S. 477A.011 to 477A.014. If the penalty exceeds its LGA, the remaining amount is then deducted from its homestead and agricultural credit aid (HACA) under M.S. 273.1398, and then from any taconite aids it may receive under M.S. 298.28 and 298.282. The penalty is not imposed on taconite homestead credit payments.

If the penalty exceeds the entire amount of these state aids payable to the governmental subdivision in one calendar year, the remaining penalty is carried over to the following calendar year and reduces the state aids payable in that year.

If a governmental subdivision exceeded its payable 1991 overall levy limitation, the 33% penalty on its excess levy will be deducted from its state aids payable in 1992. In lieu of the state aid penalty, the governmental subdivision could agree by written stipulation to make up the payable 1991 excess levy in payable 1992. It could do this by certifying a total levy for payable 1992 (excluding special levies) which is less than its payable 1992 overall levy limitation by at least the amount of its payable 1991 excess levy.

In contrast, if a governmental subdivision exceeds its payable 1992 overall levy limitation, the 33% penalty on its excess levy will be deducted from its state aids payable in 1992. There will be no option to reduce its levy for payable 1993 in lieu of the penalty. This is because under present law the overall levy limitation is repealed effective for taxes payable in 1993 and thereafter.

REPEAT: Under current law, the statewide overall levy limitation is set to be repealed beginning with levy year 1992, taxes payable in 1993.

II. THE OVERALL LEVY LIMITATION - (Continued)

B. DETERMINATION OF PAYABLE 1992 OVERALL LEVY LIMITATION

STEP 1: BEGINNING LEVY LIMIT BASE FOR PAYABLE 1992

The starting point for the calculation of a governmental subdivision's payable 1992 overall levy limitation is its final adjusted payable 1991 levy limit base that was certified on its payable 1991 levy limit notice.

It is the final levy limit base for payable 1991 prior to subtracting the following amounts to arrive at the payable 1991 levy limitation: (1) 1991 Local Government Aid (LGA), (2) 1991 taconite aids, (3) distribution of excess tax increment taxes, and (4) 50% of neighborhood revitalization program money (counties only).

It can also be thought of as the sum of the governmental subdivision's payable 1991 levy limitation, its 1991 LGA, its 1991 taconite aids, its distribution of excess tax increment taxes, and 50% of neighborhood revitalization program money (counties only).

STEP 2: PAYABLE 1992 ADJUSTED LEVY LIMIT BASE

The second step in the calculation of a governmental subdivision's payable 1992 overall levy limitation involves several adjustments to its beginning levy limit base for payable 1992 as determined in Step 1.

For a city or town, the beginning levy limit base for payable 1992 is increased by the amount of its payable 1991 special levy for the unfunded accrued liability of public pension funds. This special levy has been repealed beginning with payable 1992. This means that a city or town may still levy for this purpose, but as part of its levy limit instead of as a special levy.

For all counties except those in the 8th judicial district, the beginning levy limit base for payable 1992 is reduced by the county's prorated share of the court costs taken over by the state in 1992. This includes the costs of court reporters, judicial officers, district court referees, and the expenses of law clerks and court reporters. The court costs also include fiscal year 1993 jury fees assumed by the state beginning July 1, 1992.

For counties in the 3rd and 6th judicial districts, the beginning levy limit base for payable 1992 is also reduced by the county's prorated share of the fiscal year 1993 state costs of public defense services in juvenile and misdemeanor cases assumed by the state beginning on July 1, 1992.

II. THE OVERALL LEVY LIMITATION - (Continued)

For all counties in the state, the beginning levy limit base for payable 1992 is increased by the amount of its payable 1991 special levy for the unfunded accrued liability of public pension funds and for matching funds for county recycling and solid waste programs (SCORE). These two special levies have been repealed beginning with payable 1992. This means that a county may still levy for these purposes, but as part of its levy limit instead of as special levies.

To summarize, a county's, city's, or town's payable 1992 adjusted levy limit base is the result of adjusting its beginning levy limit base for payable 1992 for the repealed special levies and for the state takeover of court and public defense service costs where appropriate.

STEP 3: PAYABLE 1992 FINAL ADJUSTED LEVY LIMIT BASE

The third step in the calculation of a governmental subdivision's payable 1992 overall levy limitation consists of two possible adjustments to its payable 1992 adjusted levy limit base as determined in Step 2.

For counties, cities, and towns, the payable 1992 adjusted levy limit base must be increased by the amount of a permanent increase in the levy limit base approved by the voters at a general or special election; i.e., a local referendum. For payable 1992, the referendum must have been held during the 12-month period ending 4 working days after December 20th of the 1991 levy year.

As a special case, Becker County's payable 1992 adjusted levy limit base must be increased by \$900,000. This is the amount that Becker County spent from its reserve fund in calendar years 1987 and 1988, including federal revenue sharing funds. The \$900,000 increase must be made after any increase by referendum.

For a city or town, the payable 1992 adjusted levy limit base must also be increased for a significant increase in population due to a recent annexation for which there is a Municipal Board order. If the annexed area is at least 50 people or 10% of the prior population of the city or town that lost the annexed area, the adjusted levy limit base must be increased by a ratio equal to the population of the annexed area divided by the population of the city or town excluding the annexed area.

NOTE: The historical adjustments for inflation (which was 3% for payable 1991) and for population/household growth were repealed by the 1991 legislature effective beginning with payable 1992.

In summary, a county's, city's, or town's payable 1992 final adjusted levy limit base is the result of increasing its payable 1992 adjusted levy limit base by the amount approved by local referendum and (in the case of city or town) by the amount allowed for an annexation.

II. THE OVERALL LEVY LIMITATION - (Continued)

STEP 4: PAYABLE 1992 OVERALL LEVY LIMITATION

The fourth (and in most cases final) step in the calculation of a governmental subdivision's payable 1992 overall levy limitation involves the subtraction of its 1992 state paid aids from its payable 1992 final adjusted levy limit base as determined in Step 3.

The 1992 state paid aids which are subtracted and the affected governmental subdivisions are as follows: (1) Local Government Aid (all counties, cities, and towns), (2) taconite aid (counties, cities, and towns on the Iron Range), and (3) distribution of excess tax increment taxes (all counties, cities, and towns).

In addition to the above subtractions, a county must also reduce its payable 1992 final adjusted levy limit base by 50% of the county's share of 1991 neighborhood revitalization program money which was received from a city which has a program.

There is one way that a county, city or town may increase its payable 1992 final adjusted levy limit base. If a county board does not adopt the local option sales tax, the levy limitations of the county and the cities and towns located in the county are to be increased by the state aids it will lose because of this decision. This possible adjustment does not apply to any governmental subdivisions for payable 1992 because all 87 counties have adopted the local option sales tax effective January 1, 1992.

To summarize, the resulting number after making the authorized adjustments to the payable 1992 final adjusted levy limit base is the governmental subdivision's payable 1992 overall levy limitation.

STEP 5: REVISED PAYABLE 1992 OVERALL LEVY LIMITATION

If it claims one or both of the following special levies for the first time for payable 1992, a county may have to revise its payable 1992 overall levy limitation: Schedule S, operating or maintenance costs of a county jail or correctional facility; and Schedule V, court-ordered, family-based services and court-ordered, out-of-home placement of children.

If a county claims a special levy for the operating or maintenance costs of a county jail or correctional facility under Schedule S for the first time for payable 1992 and if the county levied for those costs for payable 1991 subject to its overall levy limitation, the county's levy for those costs for payable 1991 must be deducted from its payable 1992 overall levy limitation as determined under Step 4.

In a similar manner, if a county claims a special levy for court-ordered, family-based services and court-ordered, out-of-home placement of children under Schedule V for the first time for payable 1992 and if the county levied for those costs for payable 1991 subject to its overall levy limitation, the county's levy for those costs for payable 1991 must be deducted from its payable 1992 overall levy limitation as determined under Step 4 and after any deduction for Schedule S above.

II. THE OVERALL LEVY LIMITATION - (Continued)

In summary, the result of deducting one or both of the above payable 1991 special levies from a county's payable 1992 overall levy limitation as determined under Step 4 is the county's payable 1992 revised overall levy limitation.

C. SPECIAL LEVIES FOR PAYABLE 1992: STATEWIDE APPLICATION

The 1991 legislature re-enacted the overall levy limitation law which states that the only "special levies" allowed for payable 1992 are those coded under M.S. 275.50, Subd. 5 and 5a. "Special levies" means those property taxes for designated purposes which are exempt from a governmental subdivision's overall levy limitation.

All other levies authorized in excess of the payable 1992 overall levy limitation which are not coded under M.S. 275.50, Subd. 5 and 5a are superseded by the re-enactment of the overall levy limitation law by the 1991 legislature and must be levied within a governmental subdivision's payable 1992 overall levy limitation.

The "special levies" which are coded under M.S. 275.50, Subd. 5 and are available on a statewide basis for payable 1992 are outlined below. They all refer to the portion of the program costs which are paid for with property tax revenues. Any portion of the program costs which are paid for by the federal or state government or from any other revenues other than property taxes can not be claimed as a "special levy."

SPECIAL LEVY A: Social Services and "Not Taken Over" Income Maintenance Program Costs (Counties Only)

For payable 1992, this special levy applies only to the unreimbursed costs of social services, social services administration, residual county costs of income maintenance programs not taken over by the state, and income maintenance program benefits in excess of state mandated standards. It does not apply to administrative costs of income maintenance programs.

This special levy for payable 1992 is limited to a 12% increase over payable 1991 for counties in the seven-county metropolitan area and St. Louis County and 15% for all other counties in the state.

For payable 1992, a county's levy for the above purposes under the 12% or 15% cap may be increased by the county's total costs for emergency assistance under M.S. 256.871; emergency general assistance under M.S. 256D.06, Subd. 2; and Minnesota supplemental aid and general assistance negotiated rate payments under M.S. 256I.04, all of which are not reimbursed by the state.

This special levy existed in previous years, but it was greatly modified beginning with payable 1991 to exclude the income maintenance program costs taken over by the state.

SPECIAL LEVY B: The Cost of the Principal and Interest on Bonded Indebtedness.

SPECIAL LEVY C: The Cost of the Principal and Interest on Certificates of Indebtedness.

II. THE OVERALL LEVY LIMITATION - (Continued)

- SPECIAL LEVY D:** The Cost of the Principal and Interest on Armory Construction Bonds.
- SPECIAL LEVY E:** The Bonded Indebtedness Portion of Payments Made to Another Governmental Subdivision.
- SPECIAL LEVY F:** A Levy to Correct a County Auditor's Error of Omission in a Levy Certified to the County Auditor in a Previous Year.
- SPECIAL LEVY G:** A Levy to Correct a Clerk's Error of Omission in a Levy Certified to the County Auditor in a Previous Year. (Cities/Towns Only)
- SPECIAL LEVY H:** A Levy to Reimburse the State for the Costs of a Reassessment Ordered by the Department of Revenue. (Counties Only)

NOTE: The special levy for the unfunded accrued liability of public pension funds which was Special Levy H for payable 1991 was repealed by the 1991 legislature. Any special levy for this purpose for payable 1991 was folded into the governmental subdivision's payable 1992 levy limit base.

- SPECIAL LEVY I:** The Cost of Debt Service on Tax Increment Financing Revenue Bonds for the Loss of Tax Increments Due to the Disparity Reduction Aid. (By Appeal Only)
- SPECIAL LEVY J:** The Costs of Hospitalization of Indigents. (Counties Only)
- SPECIAL LEVY K:** Judgments and Out-of-Court Settlements on Tort Actions. (By Appeal Only)
- SPECIAL LEVY L:** The Costs of Preparing for or Repairing the Effects of Natural Disasters. (By Appeal Only)
- SPECIAL LEVY M:** A Levy to Recover the Loss of Tax Receipts Due to Tax Abatements or Court Actions. (By Appeal of Cities Only)
- SPECIAL LEVY N:** The Operating Costs of Regional Library Services.
- The maximum increase allowed for this special levy from payable 1991 to payable 1992 is set at 3.0%.
- SPECIAL LEVY O:** A Levy for a County Building Fund Subject to the Limits of M.S. 373.40, Subd. 6. (Counties Only)
- SPECIAL LEVY P:** A Levy for the County's Share of the Minnesota Cooperative Soil Survey. (Counties Only)
- For payable 1992, the maximum amount allowed for this special levy is limited to the exact amount of special levy claimed for this purpose for payable 1991. If a county did not claim a special levy at all for this purpose for payable 1991, the county is not authorized to claim any special levy for this purpose for payable 1992.

II. THE OVERALL LEVY LIMITATION - (Continued)

SPECIAL LEVY Q: Social Services and Income Maintenance Programs for Payable 1990. (Counties Only)

This item added by the 1991 legislature merely clarifies that the adjustment to the payable 1991 special levy for the difference between the 1989 levy and the actual 1990 costs is for the public assistance programs only. This has no direct application for payable 1992 at all.

SPECIAL LEVY R: The Unreimbursed Costs of Per Diem Jail or Correctional Facilities Services. (Counties Only)

"Per diem costs" are defined as contract costs associated with the normal room and board of an offender in a jail or correctional facility that are not the facilities of the county claiming the special levy. The eligible "per diem costs" are those paid by a county in the 12-month period beginning July 1, 1990 and ending June 30, 1991; i.e., fiscal year 1991.

SPECIAL LEVY S: The Operating or Maintenance Costs of a County Jail or Correctional Facility. (Counties Only)

This special levy may be claimed only by a county for those operating or maintenance costs of a county jail as authorized in M.S. 641.01 or 641.262 or of a correctional facility as defined in M.S. 241.021, Subd. 1(5) that are a direct result of a rule, minimum requirement, minimum standard, or directive of the Department of Corrections.

No debt service or capital expenditure costs relating to construction or renovation of a building qualify for this special levy.

SPECIAL LEVY T: The Unreimbursed Costs of Grasshopper Control Paid in Calendar Year 1991. (Counties Only)

SPECIAL LEVY U: The Costs of Comprehensive Local Water Implementation Activities. (Counties Only)

This special levy is available to counties to fund local water implementation activities under M.S. 103B.3361 to 103B.3369. Only those counties having a local water plan that has been approved by the Board of Water and Soil Resources qualify for this special levy.

For payable 1992, this special levy is limited to the lesser of (1) an amount equal to the statewide "water implementation local tax rate" multiplied by the county's equalized taxable net tax capacity for payable 1991, or (2) the county's 1992 budgeted cost of implementing its approved local water plan.

SPECIAL LEVY V: The Unreimbursed Costs of Court-Ordered, Family-Based Services and Court-Ordered, Out-of-Home Placement for Children. (Counties Only)

This special levy is for the county costs which are not reimbursed by the federal or state government, insurance proceeds, or parental or child obligations. Services for this special levy include such activities as counseling, treatment, intervention, and support services.

II. THE OVERALL LEVY LIMITATION - (Continued)

NOTE: The special levy for matching funds for county recycling and solid waste programs which was Special Levy V for payable 1991 was repealed by the 1991 legislature. Any special levy for this purpose for payable 1991 was folded into the governmental subdivision's payable 1992 levy limit base.

SPECIAL LEVY W: The Local Special Levies Authorized by M.S. 275.50, Subd. 5a. (See Outline in Section D. Below)

SPECIAL LEVY X: The Costs for Redistricting in 1992. (Counties Only)

New for payable 1992, this special levy may be claimed only by a county for the costs expected to be incurred in 1992 for the following purposes: (1) realignment of election districts, (2) establishment of election precincts, (3) notices of boundary changes for election precincts, and (4) reassignment of voters, all of which are necessary as a result of the 1990 federal census.

This redistricting special levy cannot exceed \$1.00 per capita times the county's population. The 1990 federal census population of the county should be used to determine the limit. A portion of the levy equal to \$0.25 multiplied times the population of the city must be distributed to all cities in the county with a population of 30,000 or more.

SPECIAL LEVY Y: 50% of the Aid Reductions in the 3rd and 6th Judicial Districts for Public Defense Services in Juvenile and Misdemeanor Cases. (Counties in 3rd and 6th Judicial Districts Only)

The entire fiscal-year 1993 state costs of public defense services in juvenile and misdemeanor cases estimated for a county in the 3rd and 6th judicial district by the Board of Public Defense have been deducted from the county's Local Government Aid (LGA) and/or homestead and agricultural credit aid (HACA) for 1992 and from its levy limit base for payable 1992 in accordance with the 1991 Omnibus Tax Law. The 1993 fiscal year begins on July 1, 1992, therefore the county will still be responsible for these costs for the first half of calendar year 1992.

New for payable 1992, this special levy allows a county in the 3rd or in the 6th Judicial District to pay for the costs of the above public defense services for the first half of calendar year 1992. The special levy cannot exceed 50% of the amount deducted from the county's LGA and/or HACA for the purpose described above.

SPECIAL LEVY Z: 50% of the Aid Reductions for the State Takeover of Jury Fee Costs. (Counties Only Not applicable in 8th Judicial District)

The entire fiscal-year 1993 state costs of jury fees estimated for a county (except in the 8th Judicial District) by the Personnel and Budget Office of the Minnesota Supreme Court have been deducted from the county's Local Government Aid (LGA) and/or homestead and agricultural credit aid (HACA) for 1992 and from its levy limit base for payable 1992 in accordance with the 1991 Omnibus Tax Law. The 1993 fiscal year begins on July 1, 1992, therefore the county will still be responsible for these costs for the first half of calendar year 1992.

New for payable 1992, this special allows a county (except a county in the 8th Judicial District) to pay for the costs of the jury fees for the first half of calendar year 1992.

II. THE OVERALL LEVY LIMITATION - (Continued)

SPECIAL LEVY Z: (continued)

The special levy cannot exceed 50% of the amount deducted from the county's LGA and/or HACA for the purpose described above.

REFERENDUM: Additional Levies Approved by Local Voters

If an additional levy (rather than a permanent increase in the overall levy limit base) has been approved by the voters at a general or special election held prior to five working days after December 20, 1991, a county, city, or town may claim the referendum amount as a special levy for payable 1992.

Examples of an "additional levy" would be a levy increase specified for a limited number of years or a levy increase expressed in terms of a percentage of net tax capacity.

II. THE OVERALL LEVY LIMITATION - (Continued)

D. SPECIAL LEVIES FOR PAYABLE 1992: LOCAL APPLICATION

Specific counties and cities have been authorized to claim special levies which apply only to them. These special levies are coded in Minnesota Statutes under Section 275.50, Subd. 5a. Because they apply to only one county or city, they are referred to as "local special levies" to distinguish them from the special levies which apply statewide and are coded under M.S. 275.50, Subd. 5 (See Section C. above).

The local special levies which were enacted by the 1990 legislature and were effective beginning with payable 1991 have been retained by the 1991 legislature for payable 1992. The 1991 legislature also extended an existing local special levy for Itasca County and enacted several new local special levies for payable 1992.

The same definitions and rules for eligibility which apply to the statewide special levies and are explained above in Section C also apply to these local special levies. The local special levies which are available for payable 1992 are outlined below.

1. **DOUGLAS COUNTY:** The amount needed to pay the principal and interest on Department of Energy and Economic Development loans made to the Pope-Douglas Solid Waste Board in 1985 and 1986 for solid waste management purposes.
2. **GOODHUE COUNTY:** Up to \$225,000 per year for the county historical society (effective for payable 1991 and 1992).
3. **GREAT RIVER REGIONAL LIBRARY:** The member counties and cities of this regional library system may levy an additional 2% increase in the special levy for the operating costs of regional library services for payable 1992 if the city library boards of Paynesville and/or Staples vote by August 1, 1991 to join this regional library system. This would allow these counties and cities a total increase of 5% (3% under Special Levy N and 2% here).
4. **ITASCA COUNTY:** The dollar levy limit equivalent of 1.0 mill for economic development as first authorized under Laws 1988, Chapter 517 and re-enacted by Laws 1989, Special Session, Chapter 1, Article 5, Section 50 (effective as a special levy through payable 1992).
5. **KOOCHICHING COUNTY:** The cost of ambulance service in a county subordinate service district as authorized under M.S. 375B.09.
6. **MAHNOMEN COUNTY AND VILLAGE HOSPITAL:** A levy by Mahnomen County to pay for deficiency expenses and costs of the Mahnomen County and Village Hospital. The county levy must not exceed \$150,000 for payable 1992. This local special levy was enacted by Laws 1991, Chapter 3, Sections 1-3 to be coded under M.S. 275.50, Subd. 5a.
7. **MEEKER COUNTY:** An additional \$360,000 for social services and "not-taken over" income maintenance program costs for payable 1992. This amount is a permanent increase in the county's levy limit base for this special levy under Schedule A.

II. THE OVERALL LEVY LIMITATION - (Continued)

8. **MILLE LACS COUNTY:** An additional \$667,232 for social services and "not-taken over" income maintenance program costs for payable 1992. This amount is a permanent increase in the county's levy limit base for this special levy under Schedule A.
9. **MINNEAPOLIS EMPLOYEES RETIREMENT FUND:** A levy by the city of Minneapolis to pay the city's contributions to the Minneapolis Employees Retirement Fund as a result of the maximum dollar amount limitation on state contributions to the Fund under M.S. 422A.010, Subd. 3. This local special levy was enacted by Laws 1991, Chapter 345, Article 4, Section 14 to be coded under M.S. 275.50, Subd. 5a.
10. **POPE COUNTY:** An amount needed to pay the principal and interest on Department of Energy and Economic Development loans made to the Pope-Douglas Solid Waste Board in 1985 and 1986 for solid waste management purposes.

Douglas County was granted a local special levy for these same costs by Laws 1990, Chapter 604, Article 3, Section 53. This authorization was coded in M.S. 275.50, Subd. 5a. Pope County was inadvertently left out of the 1990 authorization. The 1991 legislature corrected the oversight and granted Pope County the same local special levy previously authorized for Douglas County.
11. **SWIFT COUNTY:** An additional \$250,000 for social services and "not-taken over" income maintenance program costs for payable 1992. This amount is a permanent increase in the county's levy limit base for this special levy under Schedule A.
12. **CITIES OF BROOKLYN CENTER, BROOKLYN PARK, COON RAPIDS, MAPLE GROVE:** A levy of up to \$2.00 per capita to pay the costs under a joint powers agreement for the salaries and benefits of peace officers whose primary responsibilities are to investigate controlled substance crimes and to teach drug abuse resistance education curricula in schools.
13. **CITY OF ST. PETER:** A levy to pay debt service on emergency certificates of indebtedness issued to pay the unanticipated cost of repairing a major structural defect in a building that was undergoing renovation
14. **CITY OF WINDOM:** Up to \$50,000 per year for the operating deficit of a municipal hospital (effective for the payable years 1991 and 1992).

NOTE: Levies which may be made in excess of the overall levy limitation for payable 1992 are identified with footnotes in the county, city, and town sections of this booklet.

III. \$54 PER CAPITA LEVY LIMITATION

(Payable 1992 = \$319.14)

The \$54 per capita levy limitation (M.S. 1990, 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 1991, payable 1992, the per capita limitation is \$319.14 (\$54 plus \$265.14, which is the cost of living adjustment for payable 1992) as calculated below:

1.	Consumer Price Index for Minneapolis/St. Paul, 2nd-Half, 1990 (1982 - 1984 = 100)	128.5
2.	Adjustment factor to convert from 1982 to 1984 to 1947-1949 base	0.2219460
3.	Consumer Price Index for Minneapolis/St. Paul, 2nd-Half, 1990 (1947-1949) = 100 (128.5 divided by .2219460)	579
4.	Index points above 102 (579 minus 102)	477
5.	Percentage for first six index points above 102 (3 1/3% times 6)	20%
6.	Percentage for remaining index points above 102 (1% times 471)	471%
7.	Total percentage increase in the \$54 per capita levy limitation (20% plus 471%)	491%
8.	Cost-of-living adjustment (491% of \$54)	\$265.14
9.	Total payable 1992 per capita limitation (\$54 plus \$265.14)	\$319.14

NOTE: M.S. 275.14 defines 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 estimate before July 2 of the current 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.

III. \$54 PER CAPITA LEVY LIMITATION

(Continued)

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 percentage of market value limitations on the general fund of statutory cities, most charter cities of the third and fourth class, and charter cities having more than 25% of their net tax capacity 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 percent of market value limitation (0.28207% of taxable market value in cities having a taxable market value of less than \$6,200,000, and 0.24177% of taxable market value in cities having a taxable market value of more than \$6,200,000).

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. For most cities of the third or fourth class, cost-of-living adjustment plus percent of market value limitation (0.32237% of taxable market value).

Other Charter Cities-

Least of:

1. Portion of total per capita limitation not used for special purposes.
2. Charter authorization for general fund purposes.
3. For most cities of the third or fourth class, cost-of-living adjustment plus percent of market value limitation (0.32237% of taxable market value).

III. \$54 PER CAPITA LEVY LIMITATION

(Continued)

The county auditor is responsible for enforcement of the \$54 per capita limitation as indicated in M.S. 1990, 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.

NOTE: Under current law, the \$54 per capita levy limitation is set to be repealed beginning with levy year 1992, taxes payable in 1993.

IV. RELATION OF \$54 PER CAPITA AND GENERAL FUND LIMITATIONS

To repeat, a city's total general fund levy is restricted by the least of the \$54 per capita levy limitation, the percentage of taxable market value 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 percentage of taxable market value limitation for a statutory city is 0.28207% times the city's taxable market value for cities with taxable market value of less than \$6,200,000 and 0.024177% of taxable market value for cities with more than \$6,200,000 of taxable market value. For third and fourth class charter cities, the mill rate limitation is 0.32237% times the city's taxable market value unless a greater amount is authorized by charter.

To illustrate the \$54 per capita, and the percentage of taxable market value limitations, consider a city having a population of 3,000, a taxable market value of \$200,000 and no iron ore. The \$54 per capita limitation for payable 1992 would be \$319.14 times the 3,000 population which is \$957,420. Except for any special purpose levies which are exempt from the \$54 per capita limitation, the city would be restricted to a levy of \$957,420 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 \$857,420 (\$957,420 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 \$957,420.

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 \$857,420 unless its appropriate percentage of taxable market value limitation would be more restrictive than \$857,420. The percentage limitation in general is the sum of the appropriate percentage of taxable market value times the taxable market value added to the \$54 per capita cost-of-living adjustment times the population. The specific percentage of taxable market value limitation depends upon whether it is a statutory or charter city.

IV. RELATION OF \$54 PER CAPITA AND GENERAL FUND LIMITATIONS

STATUTORY CITY (M.S. 1990, Section 412.251)

1991/1992 \$54 Per Capita Limitation		1991/1992 Percent of Taxable Market Value Limitation	
1. \$54 Per Capita	\$319.14	1. Percentage of Taxable Market Value	0.24177%
2. Population	3,000	2. Taxable Market Value	\$20,000,000
3. \$54 Per Capita Limit on General and Special Purposes (1 x 2)	\$957,420	3. Initial Limitation (1 x 2)	\$48,354
4. Special Purpose Levies	\$100,000	4. Cost-of-Living Adjustment (\$265.14 x 3,000)	\$795,420
5. \$54 Per Capita Limit on General Fund (3 - 4)	\$857,420	5. Limitation on General Fund (3 + 4)	\$843,774

In the above table, since the percentage of taxable market value limitation of \$843,774 is less than the \$857,420 portion of the \$54 per capita limitation available for general fund purposes, this example statutory city is limited to a general fund levy of \$843,774.

CHARTER CITY (M.S. 1990, Section 426.04)

1991/1992 \$54 Per Capita Limitation		1991/1992 Percent of Taxable Market Value Limitation*	
1. \$54 Per Capita	\$319.14	1. Percentage of Taxable Market Value	0.32237%
2. Population	3,000	2. Taxable Market Value	\$20,000,000
3. \$54 Per Capita Limit on General and Special Purposes (1 x 2)	\$957,420	3. Initial Limitation (1 x 2)	\$64,474
4. Special Purpose Levies	\$100,000	4. Cost-of-Living Adjustment (\$265.14 x 3,000)	\$795,420
5. \$54 Per Capita Limit on General Fund (3 - 4)	\$857,420	5. Limitation on General Fund (3 + 4)	\$859,894

IV. RELATION OF \$54 PER CAPITA AND GENERAL FUND LIMITS

In the above table, since the percentage of taxable market value limitation of \$859,894 is greater than the \$857,420 portion of the \$54 per capita limitation available for general fund purposes, this example charter city is limited to a general fund levy of \$857,420 (unless its charter is more restrictive).

NOTE: Under current law, the percentage of market value limitations on the levies for the general fund of charter and statutory cities are set to be repealed beginning with levy year 1992, taxes payable in 1993.

- * Applies only to charter cities of the third or fourth class. It does not apply to a third class city which is contiguous to a city of the first class located in a different county or to a fourth class city in a county containing a first class city.

SECTION I

COUNTY TAX LEVIES

COUNTY TAX LEVIES

A. GENERAL PROVISIONS	Citation	Authorizations Limitations
County auditor's responsibility for levy limitations	M.S. 1990, 275.08	Auditor shall extend only amount permitted by law. Auditor may estimate rate or tax capacity for levying taxes in overlapping district if actual amounts from the other county or counties 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. 1990, 298.28 Subd. 1	When actual taconite production tax distribution is less than estimate and tax 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. 1990, 275.075	All or any part of amount omitted that was within levy limitation.
Levy to be entered on tax lists	M.S. 1990, 275.28 275.29	
Loss of tax receipts resulting from tax reduction for disaster to homestead property	M.S. 1990, 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. 1990, 275.26	When corrected and adjusted, taxes may be collected as other taxes.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations Limitations
Agricultural land preservation and conservation program	M.S. 1990, 40A.15, Subd. 2	Lesser of 0.01209% of taxable market value or \$15,000 from local funds is needed to be eligible for state grant.
Agricultural societies	M.S. 1990, 38.27	Amount needed including costs of liability insurance.
Ambulance service (except Hennepin)	M.S. 1990, 471.476	Amount necessary.
Armories (except in counties containing a city of the first class)	M.S. 1990, 193.145, Subd. 2	Amount necessary annually for a period of time not to exceed 40 years to pay principal and interest on armory bonds.**
Assessments, unpaid county	M.S. 1990, 106.381	Amount necessary.
Building commission	M.S. 1990, 394.05	Amount necessary.
Bonds and interest: General obligation	M.S. 1990, 475.61	Amount necessary to pay principal and interest on bonds.**
No levy certified by county	M.S. 1990, 475.64	Amount necessary.
State loans	M.S. 1990, 475.73	Amount necessary.
Building fund	M.S. 1990, 373.25	Amount necessary for construction and maintenance of county administration buildings.
Capital improvement plan: Bonds and interest (except Ramsey)	M.S. 1990, 373.40, Subd. 4	0.05367% of taxable market value for projects authorized under plan.**
Building fund (minus levy for capital improvement bonds) (except Ramsey)	M.S. 1990, 373.40, Subd. 6	0.05367% of taxable market value.** This does not limit the levy authorized under M.S. 373.25.
Capital notes	M.S. 1990, 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.**

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations Limitations
Civil defense	M.S. 1990, 12.26	Amount necessary.
Community health service	M.S. 1990, 145A.08, Subd. 3; 145A.11, Subd. 2	Amount necessary for costs of local board of health.
Community correction centers	M.S. 1990, 241.31	Amount necessary.
Community social services	M.S. 1990, 256E.06	At least determined amount. **
Comprehensive planning (metropolitan counties)	M.S. 1990, 473.87	Amount necessary.
County Court	M.S. 1990, 487.02	Amount necessary.
Courthouse and city hall, joint (Hennepin, Ramsey and St. Louis only) Bonds	M.S. 1990, 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. 1990, 374.29	Amount necessary for county share with voter approval. **
Dam safety loan, state	M.S. 1990, 103G.511, Subd. 10	Amount necessary to repay local share of costs.
District heating system	M.S. 1990, 216C.36, Subd. 9	Amount necessary to repay state loan for design and consultation.
Eighth judicial district pilot project costs (certain counties)	L. 1989, C. 335, Art. 4, Sec. 54	Amount certified by Minnesota Supreme Court as county's share of court costs and public defense services costs that will not be paid by state under the eighth judicial district pilot project. Applies only to those counties within the eighth judicial district.
Employer vans acquisition program: Administration	M.S. 1990, 174.27	0.00024% of taxable market value.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations Limitations
Establishment	M.S. 1990, 174.27	One time levy of 0.00242% of taxable market value.
Energy conservation investment loan	M.S. 1990, 216C.37, Subd. 5	Amount needed to pay annual principal and interest on state loan.
Exchange land fund	L. 1951, C. 289	Amount necessary.
Extension committee	M.S. 1990, 38.36	Amount necessary.
Fire halls or equipment	M.S. 1990, 465.73	Amount necessary to repay principal and interest on loans from Farmers Home Administration of up to \$100,000 in principal amount.**
Forest fire prevention. land improvement for Bonds	M.S. 1990, 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. 1990, 375A.13	Not to exceed \$5,000 per year unless authorized by county board.
Great River Road (certain counties)	M.S. 1990, 373.27	Amount necessary.
Health department	M.S. 1990, 145.51	Amount necessary.
Historical society	M.S. 1990, 138.052	Amount necessary for historical work approved by the Minnesota Historical Society.
Hospital and almshouse, county and city bonds	M.S. 1990, 377.05	Not to exceed \$140,000. Only for counties with a board of control.**
Hospital Districts: Operation	M.S. 1990, 397.09	Amount necessary.
Bonds and interest	M.S. 1990, 397.10	Amount necessary to pay principal and interest.**
Housing and Redevelopment costs allocated by Metropolitan Council	M.S. 1990, 473.201	Amount certified by Metropolitan Council.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations Limitations
Human services board	M.S. 1990, 402.065	Amount necessary.
Insects and pests, Control of	M.S. 1990, 18.022, Subd. 2 (a); L. 1991, C. 291, Art. 12, Sec. 1	Lesser of 50 cents per capita or 0.01596% of taxable market value.
Dutch elm disease	M.S. 1990, 18.022, Subd. 2 (b); L. 1991 C. 291, Art. 12, Sec. 1	The above limit may be increased to lesser of \$1 per capita or 0.03216% of taxable market value for dutch elm disease Control.
Grasshopper control	M.S. 1990, 18.022, Subd. 2 (a)	Amount necessary under M.S. 18.0223 to 18.0227 is not subject to 50 cent per capita limit.
Insurance, employees group	M.S. 1990, 471.61	Amount necessary.
Insurance installment purchase agree- ment by county self-insurance pool: Bonds	M.S. 1990, 471.981	Amount needed to pay county annual share of principal and interest on bonds under agreement.**
Jail, county: Bonds for construction	M.S. 1990, 641.23	Levy for principal and interest on bonds is limited to 0.09671% of taxable market value annually.**
Operating costs	M.S. 1990, 641.23	Amount necessary.
Jail, regional: Bonds for construction	M.S. 1990, 641.264, Subd. 2	Amount necessary for principal and interest.**
Operating costs	M.S. 1990, 641.264, Subd. 2	Amount necessary.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations Limitations
Judgments	M.S. 1990, 373.12	Amount necessary.**
Lake improvement district	M.S. 1990, 103B.555	Amount needed for projects and services levied within the district.
Legal assistance to needy	M.S. 1990, 375.167	0.00604% of taxable market value.
Library, county	M.S. 1990, 134.07	Amount necessary but only on property not already taxed for public library service.
Library (contract for service)	M.S. 1990, 134.12, Subd. 3	Amount necessary but only on property not already taxed for public library service.
Library, Great River Regional	L. 1991, C. 291, Art. 4, Sec. 21	Member counties may levy an additional 2% increase in the special levy for pay- able 1992. This allows the counties a total increase of 5% for payable 1992.**
Library, regional: Participating member	M.S. 1990, 134.20	Amount necessary for minimum support of regional system and any additional support for public libraries by a member of regional system.**
Library construction, joint financing for: Bonds	M.S. 1990, 134.41	Amount necessary to pay local share of principal and interest on bonds for con- struction of libraries under joint financ- ing agreement.**
Monuments for surveys, reestablishment and relocation	M.S. 1990, 381.12	Amount necessary.
Mosquito abatement	M.S. 1990, 18.111	0.00798% of taxable market value.
Nursing home	M.S. 1990, 376.56	Amount necessary.
Parks, county (except Hennepin, Ramsey, and counties in which park districts have been activated)	M.S. 1990, 398.33	Amount necessary.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations Limitations
Port Authority (only for counties having a port authority city)	M.S. 1990, 469.053, Subd. 7	County may include amount in general revenue levy for appropriation to port authority. Levy is subject to limits on general revenue fund.
Post-audit by State Auditor, expense of	M.S. 1990, 6.62	Amount of claim or estimated costs.
Privatization Agreement: (Service contracts for waste-water/public water systems)		
Cost of service contract (excluding debt service)	M.S. 1990 471A.03, Subd. 4 (1)	Amount necessary.,
Bonds	M.S. 1990, 471A.03, Subd. 4 (1)	Amount needed for principal and interest.**
Probation service	M.S. 1990, 260.311	Amount necessary.
Promotion of safety and preservation of human life (except Hennepin and Ramsey)	M.S. 1990, 471.63	Amount necessary.
Public Health: Local board of health costs	M.S. 1990, 145A.08, Subd. 3	Amount necessary.
Community health plan	M.S. 1990, 145A.11, Subd. 2	Amount necessary.
Public water and sewer system (except metropolitan counties)	M.S. 1990, 116A.01	Amount necessary.
Recreation facilities or programs for senior citizens	M.S. 1990, 471.16	Amount necessary.
Reforestation projects, state Bonds	M.S. 1990, 84A.40	Amount necessary for voluntary payment of school district and town obligations for principal and interest.**

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations Limitations
Retirement, employees: P.E.R.A.	M.S. 1990, 353.28	Amount necessary.
O.A.S.I.	M.S. 1990, 355.80 355.299	Amount necessary.
Employees on leave from state	M.S. 1990, 352.041	Amount necessary.
Road and bridge	M.S. 1990, 163.05	Amount necessary.
Sanatorium:		
Building and maintenance	M.S. 1990, 376.20	Amount necessary.
Construction, improvement, equipment	M.S. 1990, 376.19	Amount necessary.
Sewers, sewage disposal plants, and waterworks systems (except metropolitan counties)	M.S. 1990, 444.075, Subd. 4	Amount necessary.
Sheltered workshops	M.S. 1990, 129A.06	Amount necessary.
Soil and water conservation district	M.S. 1990, 103C.331, Subd. 15	Amount necessary.
Solid waste management (except metropolitan counties):		
Advance funding	M.S. 1990, 400.11	Amount necessary.
Bonds for acquisition/betterment & capital improvements	M.S. 1990, 400.101	Amount needed for principal and interest and reserve fund.**
Services in designated service areas	M.S. 1990, 400.08	Amount needed after designation of service area by county board resolution and public hearing.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations Limitations
Solid waste management (metropolitan counties only): Acquisition/Betterment	M.S. 1990, 473.811, Subd. 1	Amount needed in anticipation of costs for county master plan.
Bonds for acquisition/ betterment/closure/post- closure/contingency costs & capital improvements	M.S. 1990, 473.811, Subd. 2	Amount needed for principal and interest and reserve fund.**
Services in designated service areas	M.S. 1990, 473.811, Subd. 3a	Grants metro counties same levy powers as outstate counties under M.S. 400.08.
State reassessment costs	M.S. 1990, 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. 1990, 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.
Television translator stations Bonds for acquisition, construction or improvement	M.S. 1990, 375.165	Amount necessary for principal and interest under M.S. 475.**
Timber development	M.S. 1990, 282.38	Amount necessary
Tort liability: Insurance	M.S. 1990, 466.06	Amount of premium.
Judgments	M.S. 1990, 466.09	Amount necessary.**
Town hall	M.S. 1990, 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. 1990, 268.06, Subd. 27	Amount necessary in lieu of employers' contributions.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations Limitations
Veterans service officer	M.S. 1990, 197.60	Amount necessary.
Voting machines	M.S. 1990, 206.12	Amount necessary.
War memorial building or hospital: Construction	M.S. 1990, 373.053, Subd. 4	Not to exceed \$250,000.
Maintenance and operation	M.S. 1990, 373.053, Subd. 5	Amount necessary in excess of remaining fund balance.
War records, publication of	M.S. 1990, 375.383	Amount necessary.
Water and related land resources management	M.S. 1990, 103F.801, Subd. 5	In addition to amounts levied within lake improvement district.
Watershed management tax districts: (metro counties only) Planning costs	M.S. 1990, 103B.245, Subd. 3; 103B.241	Amount necessary levied in districts within watershed. The levy on property located within a rural town within a water- shed management tax district is limited to 0.02418% of taxable market value for planning costs, debt service on bonds and maintenance costs combined, unless a greater amount has been allowed by resolution of town electors.
Capital Improvements: Bonds for county levy	M.S. 1990, 103B.245, Subd. 3-4; 103B.241	Amount necessary for principal and interest on bonds for a county certified levy in districts within watersheds or minor watershed units. The levy on property located within a rural town within a watershed management tax district is limited to 0.02418% of taxable market value for planning costs, debt service on bonds and maintenance costs combined, unless a greater amount has been allowed by resolution of town electors.**

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations Limitations
Bonds for watershed levy	M.S. 1990, 103B.251, Subd. 7-8	Amount necessary for principal and interest on bonds for a watershed certified levy in districts within watershed units. Limited to 0.02418% of taxable market value for planning costs, debt service on bonds, and maintenance costs combined, unless a greater amount has been allowed by resolution of town electors.
Maintenance costs	M.S. 1990, 103B.245, Subd. 3; 103B.241	Amount necessary levied in districts within watersheds or minor watershed units. The levy on property located within a rural town within a watershed management district is limited to 0.02418% of taxable market value for planning costs, debt service on bonds, and maintenance costs combined, unless a greater amount has been allowed by resolution of town electors.
Water management, comprehensive local (except metro counties) Bonds for capital improvements	M.S. 1990, 103B.331, Subd. 4; 103B.335	Amount needed for principal and interest on bonds for comprehensive water plan within county special taxing district.**
Comprehensive local water plan (except for bonding)	M.S. 1990, 103B.335, Subd. 4	Amount necessary to pay costs of projects in comprehensive water plan except for bonding.
Weed eradication	M.S. 1990, 18.231, Subd. 5	Levy on cities or towns whose payments were made from county funds.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations 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 power agreement for principal and interest on bonds issued by McGregor.**
Regional juvenile detention center	M.S. 1990, 383C.42, Subd. 1	0.01209% of taxable market value.
Tourism and economic development	L. 1986, C. 399, Art. 1, Sec. 1; S. Ses. L. 1989, C. 1, Art. 5, Sec. 46	0.03224% of taxable market value.
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. 1990, 473.711, Subd. 2	Amount authorized by county board in addition to commission's levy. County's total levy cannot exceed county's proportionate share of commission's levy limit of 6/10 of one mill under M.S. 473.111. The 6/10 of one mill levy limit has been converted to a dollar limit with payable 1988 as the base year. It is adjusted annually for increase or decrease in taxable market value.***
Nature Centers	L. 1974, C. 388	Sufficient to pay principal and interest on bonds.**
Recreation areas: Parks or Playgrounds	L. 1961, C. 209, Sec. 4	Levy a maximum of 2/3 mill on all taxable property within the county.***

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
Becker		
Minnesota Red River Valley Development Association	L. 1963, C. 343	1/12 mill.***
Reimburse expenditure made from reserve funds in 1987 and 1988	L. 1990, C. 604, Art. 3, Sec. 55	Up to \$900,000 for taxes payable year 1991 only.**
Beltrami		
Airport facilities bonds.	L. 1990, C. 604, Art. 3, Sec. 57	Amount necessary to pay principal and interest for up to \$400,000 in bonds. Joint authorization with city of Bemidji. Bond issue is subject to reverse referendum.**
Red Lake game preserve bonds	M. S. 1990, 84A.11	Amount necessary for voluntary payment of school district and town obligations for principal and interest.**
Big Stone		
Health nurse	L. 1969, C. 652	1-2/3 mills.***
Blue Earth		
Service area	L. 1969, C. 184	Amount necessary on property in service area.
Southern Minnesota River Basin Area II	L. 1979, C. 253	1/4 mill.***
Brown		
Southern Minnesota River Basin Area II	L. 1979, C. 253.	1/4 mill.***
Carlton		
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 for principal and interest.**
Historical society	L. 1988, C. 640, Sec. 3	Levy a maximum of 3/4 of a mill annually on all taxable property in the county.***
Regional juvenile detention center	M.S. 1990, 383C.42, Subd. 1	0.01209% of taxable market value.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
Carver		
Metropolitan mosquito control district	M.S. 1990, 473.711, Subd. 2	Amount authorized by county board in addition to commission's levy. County's total levy cannot exceed county's proportionate share of commission's levy limit of 6/10 of one mill under M.S. 347.111. The 6/10 of one mill levy limit has been converted to a dollar limit with payable 1988 as the base year. It is adjusted annually for increase or decrease in taxable market value.***
Municipal sewage disposal systems bonds	L. 1983, C. 118	Amount necessary under joint powers agreement with cities and towns in the county.**
Service area	L. 1971, C. 384	Amount necessary on property in service area.
Cass		
Health nurse	L. 1957, C. 213	2/3 mill.***
Tourism and agriculture	L. 1985, C. 289, Sec. 6	\$70,000 subject to reverse referendum.
Chisago		
Historical society	L. 1988, C. 640, Sec. 3	Levy a maximum of 3/4 of a mill annually on all taxable property in the county.***
Nursing home	L. 1963, C. 376	Payment of bonds and interest.**
Retirement benefits for judges of the former Chisago County probate court who retired prior to July 1, 1972	L. 1976, C. 293	County's apportioned share of retirement benefits.
Clearwater		
Agricultural Society	L. 1982, C. 523, Art. XII, Sec. 8	1 mill.***

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
Clearwater (Continued) County hospital	L. 1985, C. 289, S. 5, Subd. 1-2; L. 1986, Sp. S., C. 1, Art. 4, Sec. 46-47	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.***
Minnesota Red River Valley Development Association	L. 1963, C. 343	1/12 mill.***
Cook Health department	L. 1971, C. 424	2 mills.***
Joint Economic Development Authority (EDA)	L. 1988, C. 516, Sec. 6; L. 1988, C. 719, Art. 19, Sec. 27	0.01813% of taxable market value as authorized by M.S. 469.107. City of Grand Marais not authorized to levy for joint EDA.
Regional juvenile detention center	L. 1971, C. 592	1/2 mill.***
Cottonwood Southern Minnesota River Basin Area II	L. 1979, C. 253	1/4 mill.***
Crow Wing Airport facility bonds	L. 1979, C. 127	Amount required including deficiency.**
Town purposes in unorganized townships	L. 1965, C. 512	3-1/3 mills.***
Dakota Bonds for county library	L. 1986, C. 392	3/4 mill for principal and interest 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. ** ***

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
Dakota (Continued)		
Metropolitan mosquito control district	M.S. 1990, 473.711, Subd. 2	Amount authorized by county board in addition to commission's levy. County's total levy cannot exceed county's proportionate share of commission's levy limit of 6/10 of one mill under M.S. 473.111. The 6/10 of one mill levy limit has been converted to a dollar limit with payable 1988 as the base year. It is adjusted annually for increase or decrease in taxable market value.***
Douglas		
Solid waste management loans	L. 1990, C. 604, Art. 3, Sec. 53	Amount needed to pay the principal interest on Department of Energy and Economic Development loans under provisions of M.S. 400.11.**
Goodhue		
Historical society	L. 1985, C. 181	3-1/2 mills subject to reverse referendum.***
Historical society	L. 1990, C. 604, Art. 3, Sec. 50	Up to \$225,000 for each of the taxes payable years 1991 and 1992, 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. 1990, 488A.111	Amount necessary.
Emergency certificates of indebtedness	L. 1979, C. 198, Sec. 7	Payment of principal and interest.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
Hennepin (Continued)		
Equipment capital notes	L. 1979, C. 198, Sec. 7; L. 1982, C. 577, Sec. 13	Payment of principal and interest.**
General Hospital Medical care for indigents	L. 1963, C. 738, Sec. 3; L. 1976, C. 67, Sec. 1	Amount needed to pay costs of operation, maintenance, and working capital needs minus balance in hospital fund.
Health services building bonds	M.S. 1990, 383B.218	Principal and interest on up to \$16,000,000 in bonds. Levy must be included in county's 0.05367% of taxable market value levy limit under Capital Improvement Plan.**
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 and construction: Bonds	M.S. 1990, 383B.245	2/3 mill on taxable property not already taxed for other public library system** ***
Operation and maintenance	M.S. 1990, 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 principal and interest on bonds.**
Operations and mainte- nance	L. 1981, C. 91, Sec. 4	Amount necessary.
Metropolitan mosquito control district	M.S. 1990, 473.711, Subd. 2	Amount authorized by county board in addition to commission's levy. County's total levy cannot exceed county's pro- portionate share of commission's levy limit of 6/10 of one mill under M.S. 473.111. The 6/10 of one mill levy limit has been converted to a dollar limit with payable 1988 as the base year. It is adjusted annually for increase or decrease in taxable market value.***

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
Hennepin (Continued)		
Public Safety Building Acquisition, construction Bonds and interest	L. 1989, C. 245, Sec. 1	Amount necessary to pay principal and interest for up to \$20,000,000 in bonds. Bonds may be issued until July 1, 1995 as an exception to the restriction under M.S. 373.40, Subd. 7. Levy must be included in county's 0.05367% of taxable market value levy limit under Capital Improvement Plan.**
Hubbard		
Park and Recreation	L. 1985, C. 289, Sec. 1-2	\$45,000 subject to reverse referendum.
County fair	L. 1985, C. 289, Sec. 3	\$20,000 subject to reverse referendum.
Isanti		
Retirement benefits for judges of the former Chisago County probate court who retired prior to July 1, 1972	L. 1976, C. 293	County's apportioned share of retirement benefits.
Itasca		
Economic development	L. 1988, C. 517; L. 1991, C. 291, Art. 4, Sec. 11	1.0 mill upon guarantee of matching funds equal to county levy. Subject to reverse referendum before October 1 of first levy year. ** ***
Garbage disposal (in unorganized towns)	L. 1963, C. 603	2/3 mill in townships affected.***
Hospital	L. 1947, C. 340	1/3 mill. ***
Nursing home (Deer River)	L. 1971, Ch. 423	Amount necessary.
Regional juvenile detention center	M.S. 1990, 383C.42, Subd. 1	0.01209% of taxable market value.
Kanabec		
Historical society	L. 1988, C. 640, Sec. 3	Levy a maximum of 3/4 of a mill annually on all taxable property in the county.***

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
Kandiyohi		
Rural Development Finance Authority	Sp. Ses. L. 1989, C. 1, Art. 17, Sec. 21	0.01813% of taxable market value for economic development authority purposes. The Rural Development Finance Authority is not listed as a special taxing district because it does not have levy authority under M.S. 469.102.
Koochiching		
Ambulance service	L. 1990, C. 604, Art. 3, Sec. 52; M.S. 375B.09	Amount necessary for costs of ambulance service within a county subordinate service district. **
Dump ground	L. 1967, C. 542	1/3 mill. ***
North Koochiching Area Sanitary District, East Koochiching County Sewer District and Papermakers Sewer Districts: 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.
Red Lake game preserve Bonds	M.S. 1984, 84A.11	Amount necessary for voluntary pay- ment of school district and town obli- gations for principal and interest. **
Regional juvenile detention center	M.S. 1990, 383C.42, Subd. 1	0.01209% of taxable market value.
Unorganized area services	L. 1971, C. 394	Amount of service.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
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 principal and interest.**
Bonds for jail	L. 1982, C. 523, Art. XII, Sec. 5	Sufficient to pay principal and interest in excess of the 0.09671% of taxable market value levy limit under M.S. 641.23. Exempt from interest rate and debt limits.**
Health department	L. 1971, C. 424	2 mills.***
Regional juvenile detention center	M.S. 1990, 383C.42, Subd. 1	0.01209% of taxable market value.
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. 1990, 84A.11	Amount necessary for voluntary pay- ment of school district and town obli- gations for principal and interest.**
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 Hospital	L. 1991, C. 3, Sec. 1-3	Maximum of \$150,000 annually for pay- able 1991, 1992, and 1993 to pay for deficiency expenses and costs of Mah- nomen County and Village Hospital.**

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
Mahnomen (Continued)		
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.***
Olmsted		
Health department	L. 1967, C. 191	May exceed 2/3 mill.***
Hospital additions or renovations	L. 1978, C. 509	
Merit awards	L. 1967, C. 526	\$2,500.
Service areas	L. 1967, C. 206	Amount necessary on property in service area.
Otter Tail		
Park land acquisition	L. 1961, C. 151	1/3 mill.***
Pennington		
Bonds for student housing	L. 1991, C. 291, Art. 21, Sec. 19	Amount for principal and interest on bonds for student housing. The county or the city of Thief River Falls is authorized to issue bonds and impose the levy beginning with payable 1993.**
Pine		
Historical Society	L. 1988, C. 640, Sec. 3	Levy a maximum of 3/4 of a mill annually on all taxable property in the county.***
Hospital bonds	L. 1955, C. 180	Amount necessary for principal and interest.**

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties		Citation	Authorizations Limitations
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.***
Solid waste management loans		L. 1991, C. 291, Art. 4, Sec. 14	Amount needed to pay principal and interest on Department of Energy and Economic Development loans under provisions of M.S. 400.11.**
Ramsey			
Aldrich Arena, operation and maintenance		M.S. 1990, 383A.03, Subd. 5	Amount necessary.
Arts and sciences		M.S. 1990, 383A.03, Subd. 6	Amount necessary.
Bonds for library buildings and equipment		L. 1986, C. 370	Amount needed for principal and interest on up to \$15,000,000 in bonds to be levied outside the city of St Paul.**
Capital improvement plan: Bonds and interest		M.S. 1990, 373.40, Subd. 4	0.06455% of taxable market value.**
Building fund (minus levy for capital improvement bonds)		M.S. 1990, 373.40, Subd. 6	0.06455% of taxable market value.**
Detention and correction facilities: Juvenile correction center, bonds for		M.S. 1990, 383A.09, Subd. 2-3	Amount necessary for principal and interest for up to \$3,700,000 in bonds.**
Operation and maintenance		M.S. 1990, 383A.03, Subd. 2	Amount necessary.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
Ramsey (Continued)		
Adult detention center, bonds for	M.S. 1990, 383A.09, Subd. 1, 3	Amount necessary for principal and interest for up to \$7,500,000 in bonds.**
Emergency notes	M.S. 1990, 383A.39, Subd. 3	Amount necessary for principal and interest for up to \$1,000,000 in notes.
Health department, operation and maintenance	M.S. 1990, 383A.03, Subd. 7	Amount necessary.
Hospital (St. Paul-Ramsey Medical center): Bonds issued by St. Paul	L. 1988, C. 601, Sec. 3	Amount necessary to pay principal and interest on remaining bonds issued by St. Paul under L. 1957, C. 938, Sec. 6.**
Construction bonds	M.S. 1990, 383A.03, Subd. 1(b)	Amount necessary for principal and interest on bonds for St. Paul-Ramsey Hospital.**
Construction bonds	M.S. 1990, 383A.41 Subd. 16(c)	Amount necessary for principal and interest for up to \$11,600,000 in bonds for hospital and nursing home.**
Operation and maintenance	M.S. 1990, 383A.03, Subd. 1(a)	Amount necessary.
Planning and designing bonds	M.S. 1990, 383A.10,	Amount necessary for principal and interest on 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. 1990, 383A.03, Subd. 4; M.S. 1990, 383A.07, Subd. 22-24	0.02418% of taxable market value for payment of principal and interest.**

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
Ramsey (Continued)		
Operation	M.S. 1990, 383A.03, Subd. 4	0.01209% of taxable market value.
Medical facility water system: General obligation bonds	M.S. 1990, 383A.411, Subd. 4	Amount necessary for principal and interest.**
General tax levy	M.S. 1990, 373A.411, Subd. 5-6	Not to exceed lesser of \$5,000,000 or 0.04835% of taxable market value 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. 1990, 473.711, Subd. 2	Amount authorized by county board in addition to commission's levy. County's total levy cannot exceed county's proportionate share of commission's levy limit of 6/10 of one mill under M.S. 473.111. The 6/10 of one mill limit has been converted to a dollar limit with payable 1988 as the base year. It is adjusted annually for increase or decrease in taxable market value.***
Nursing home	M.S. 1990, 383A.15	Amount necessary for principal and interest for up to \$4,000,000 in bonds.**
Park and open space and recreation bonds	M.S. 1990, 383A.03, Subd. 3	Amount necessary for principal and interest.**
Retired employees insurance benefits	M.S. 1990, 383A.03, Subd. 8	Amount necessary.
St. Paul city hall and county courthouse: Bonds	L. 1988, C. 601, Sec. 2	County must set up joint powers agreements with St. Paul to issue bonds for work on city hall/courthouse.**

COUNTY TAX LEVIES

C. SPECIAL PURPOSES		
Particular Counties	Citation	Authorizations Limitations
Ramsey (Continued)		
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.**
Union Depot Concourse: Bonds	L. 1990, C. 604, Art. 3, Sec. 58	Amount necessary to pay principal and interest on up to \$2,000,000 in bonds upon guarantee of \$500,000 from non-public sources.**
Welfare, poor relief bonds	M.S. 1990, 383A.06, Subd. 1	Amount necessary for principal and interest if bond issue approved by voters.**
Red Lake		
Bridge construction	L. 1949, C. 252	1-2/3 mills.***
Redwood		
Southern Minnesota River Basin Area II	L. 1979, C. 253	1/4 mill.***
Roseau		
Hospital district operation and debt retirement	L. 1989, C. 238, Sec. 1; L. 1961, C. 115	Amount necessary, within the hospital district.
Minnesota Red River Valley Development Association	L. 1963, C. 343	1/12 mill.***
St. Louis		
Capital improvements on buildings	M.S. 1990, 383C.55	2/3 mill.***
Contagious disease control	M.S. 1990, 383C.554	\$40,000.
Courthouses: General purposes and maintenance	M.S. 1990, 383C.553	8.0 to 9.5 mills depending upon the level of taxable valuation in the county.***
Extension work - agricultural societies	M.S. 1990, 383C.555	Amount necessary for maintenance and support notwithstanding M.S. 38.36.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
St. Louis (Continued)		
Health	L. 1967, C. 501	5/6 mill.***
Port authority	M.S. 1990, 469.053, Subd. 8	\$50,000.
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.**
Regional juvenile detention center	M.S. 1990, 383C.42, Subd. 1	0.01209% of taxable market value.
Tuberculosis program	M.S. 1990, 383C.202	1 mill, plus deficiency.***
Welfare and nursing home	M.S. 1990, 83C.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. 1990, 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. 1990, 473.711, Subd. 2	Amount authorized by county board in addition to commission's levy. County's total levy cannot exceed county's proportionate share of commission's levy limit of 6/10 of one mill under M.S. 473.111. The 6/10 of one mill levy limit has been converted to a dollar limit with payable 1988 as the base year. It is adjusted annually for increase or decrease in taxable market value.***
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.***

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations Limitations
Traverse		
Bonds for construction and maintenance of county fair buildings	L. 1981, C. 15	Amount necessary for principal and interest.**
Wadena		
Courthouse bonds	L. 1965, C. 442	2-2/3 mills.** ***
Washington		
Bonds for construction and improvement of water systems	L. 1986, C. 348, Sec. 2	Amount needed for principal and interest.**
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 principal and interest for up to \$1,500,000 in bonds assessed only on property not taxed in payable 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 to pay principal and interest under joint powers agreement with cities and towns in the county.**
Metropolitan mosquito control district	M.S. 1990, 473.711, Subd. 2	Amount authorized by county board in addition to commission's levy. County's total levy cannot exceed county's proportionate share of commission's levy limit of 6/10 of one mill under M.S. 473.111. The 6/10 of one mill levy limit has been converted to a dollar limit with payable 1988 as the base year. It is adjusted annually for increase or decrease in taxable market value.***
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.**

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties		Citation	Authorizations Limitations
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.***

COUNTY TAX LEVIES

D. SPECIAL PURPOSES		
Unorganized Townships	Citation	Authorizations Limitations
Fire Protection	M.S. 1990, 365.243	Amount necessary.
Mosquito abatement	M.S. 1990, 18.141	1/3 mill.***
Road and bridge	M.S. 1990, 163.06	Amount necessary.

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

*** In accordance with M.S. 275.011, this mill rate levy limitation has been converted to a limitation expressed in dollars. With the payable 1988 dollar limit as the base, then the limitation is increased or decreased annually from the previous year's dollar limitation based on the percentage increase or decrease in the taxing district's market value. See Part I of the Introduction for an explanation of the conversion procedure and an example.

SECTION II

CITY TAX LEVIES

CITY TAX LEVIES

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

A. GENERAL PROVISIONS	Citations	Authorizations and Limitations
County auditor's responsibility for levy limitations:		
Property tax rates	M.S. 1990, 275.08	Auditor must extend only amount permitted by law. Auditor may estimate tax rate or tax capacity for levying taxes in overlapping districts if actual counts are not received by deadline. Adjustments for high or low estimations will be made later by law.
\$54 per capita limit	M.S. 1990, 275.16	Auditor is responsible for enforcing the per capita limit and must extend only amount permitted by law.
Deficiency levy (in cities receiving distribution of taconite production tax)	M.S. 1990, 298.28, Subd. 12; 298.282, Subd. 3; L. 1990, C. 604, Art. 3, Sec. 47	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 or indebtedness including interest may be made.**
Error by county auditor and/or city clerk in previous levy, to correct	M.S. 1990, 275.075	All or any part of amount omitted that was within levy limitations.**
Loss or refunds of tax receipts resulting from abatement or court action, to recover	M.S. 1990, 275.48	Amount by which tax has been reduced (within levy limitations) by reduction of valuation.**

CITY TAX LEVIES

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

B. GENERAL FUND PURPOSES	Citations	Authorizations and Limitations
Charter cities (certain 3rd and 4th class)	M.S. 1990, 426.04; Sp.Ses.L.1989, C.1, Art. 5, Sec. 30; L.1990, C.604, Art.3, Sec.47	0.32237% of taxable market value unless the 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. <u>Note:</u> The taxable market value limit is scheduled to be repealed beginning with taxes payable in 1993.
Statutory cities	M.S. 1990, 412.251; Sp.Ses.L.1989, C.1, Art.5, Sec. 28; L.1990, C.604, Art.3, Sec.47	0.24177% of taxable market value in a statutory city having taxable market value of more than \$6,200,000; 0.28207% of taxable market value in statutory cities having taxable market value of less than \$6,200,000. <u>Note:</u> The taxable market value limits are scheduled to be repealed beginning with taxes payable in 1993.

CITY TAX LEVIES

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

C. SPECIAL PURPOSES General Application	Citations	Authorizations and Limitations
Agricultural land preservation and conservation program (for cities preparing plans and controls instead of a county)	M.S. 1990, 40A.15, Subd. 2	Lesser of 0.01209% of taxable market value or \$15,000 from local funds is needed to be eligible for state grant.
Airports: Bonds	M.S. 1990, 360.037, Subd. 2	Amount needed for principal and interest approved by voters. **
Maintenance and operation	M.S. 1990, 360.037, Subd. 2	Amount approved by voters.
Ambulance service	M.S. 1990, 471.476, Subd. 2	Amount necessary.*
Aquatic vegetation control	M.S. 1990, 103G.625, Subd. 3	Lesser of 0.01596% of taxable market value or 50 cents per capita.
Armory building commission (state)	M.S. 1990, 193.145	Up to 0.00798% of taxable market value annually for a period of time not to exceed 40 years to pay principal and interest on Armory bonds. * **
Band, orchestra, or chorus	M.S. 1990, 449.09	0.02418% of taxable market value 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. 1990, 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 for indebtedness	M.S. 1990, 475.64	Amount necessary for payment of principal and interest to be spread by auditor.**

CITY TAX LEVIES

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

C. SPECIAL PURPOSES		
General Application	Citations	Authorizations and Limitations
Deficiency in prior levies for indebtedness	M.S. 1990, 475.74	Amount necessary to make good any deficiency in any prior levies.* **
Parking facility bonds	M.S. 1990, 459.14	Sufficient to retire bonds, not to exceed 0.00403% of taxable market value.**
Special assessment improvement bonds	M.S. 1990, 429.091	Sufficient to take care of deficiencies.* **
State loans	M.S. 1990, 475.73	50% in excess of amount certified by State Auditor.**
Charter commission expense	M.S. 1990, 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. 1990, 374.27; 374.29	Amount necessary for city's share of principal and interest after voter approval.**
Civil defense	M.S. 1990, 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 costs of organizational equipment if governor has approved purchase.*
Community correction centers	M.S. 1990, 241.31	Amount necessary.
Comprehensive planning (cities in metropolitan area)	M.S. 1990, 473.87	Amount necessary.
Dam safety loan, state	M.S. 1990, 103G.511, Subd. 10	Amount necessary to repay state loan for local share of project costs. Payment not to exceed 20 years.
District heating system	M.S. 1990, 216C.36, Subd. 9	Amount necessary to repay state loan for design and construction.

CITY TAX LEVIES

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

C. SPECIAL PURPOSES General Application	Citations	Authorizations and Limitations
District heating system (for cities with over 50,000 population but not first class cities)	M.S. 1990, 465.74, Subd. 1a	Amount necessary to repay state loan for design and construction.
Economic development authority (EDA)	M.S. 1990, 469.107	0.01813% of taxable market value city-wide on EDA request. Levy may be increased by reverse referendum.
Employer vans acquisition program: Administration	M.S. 1990, 174.27	0.00024% of taxable market value.
Establishment	M.S. 1990, 174.27	One time levy, not to exceed 0.00242% of taxable market value.
Energy conservation investment loan	M.S. 1990 216C.37, Subd. 5	Amount needed to pay annual principal and interest on state loan.
Fire halls or equipment	M.S. 1990, 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. 1990, 88.04	0.08059% of taxable market value but not over \$3,000 except when fire fund contains more than \$5,000.
Improvement bonds	M.S. 1990, 88.44	Amount necessary for principal and interest with voter approval.**
Firefighter's relief Salaried firefighters	M.S. 1990, 69.77	Amount needed for minimum obligation. *
Volunteer firefighters	M.S. 1990, 69.772; 69.773; and 424A.02	Amount needed for minimum obligation. *

CITY TAX LEVIES

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

C. SPECIAL PURPOSES General Application	Citations	Authorizations and Limitations
Historical society, county	M.S. 1990, 138.053	0.02418% of taxable market value from general fund for historical work approved by Minnesota Historical Society.
Housing and redevelopment authority (cities authorized by special laws): Information and relocation services	M.S. 1990, 469.033, Subd. 6	0.0013% of taxable market value.
Redevelopment purposes	M.S. 1990, 469.033, Subd. 6	0.0131% of taxable market value for all cities except the city of Duluth which is 0.0065% of taxable market value.
Housing and redevelopment costs allocated by Metropolitan Council	M.S. 1990, 473.201	Amount certified by Metropolitan Council.
Infrastructure replacement funds	M.S. 1990, 471.572, Subd. 2	Amount needed subject to reverse referendum.
Insects, pests, control of:	M.S. 1990, 18.022, Subd. 2 (a); L. 1991, C. 291, Art. 12, Sec. 1	Lesser of 50 cents per capita or 0.01596% of taxable market value.
Dutch elm disease	M.S. 1990 18.022, Subd. 2(b); L. 1991, C. 291, Art. 12, Sec. 1	The above limit may be increased to lesser of \$1 per capita or 0.03216% of taxable market value for dutch elm disease control.
Grasshopper control	M.S. 1990, 18.022, Subd. 2(a)	Amount needed under M.S. 18.0223 to 18.0227 is not subject to 50 cent per capita limit.
Insurance, employees group	M.S. 1990, 471.61	Amount necessary.* (50% of cost of benefits on dependents must be within per capita limitations.)

CITY TAX LEVIES

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

C. SPECIAL PURPOSES General Application	Citations	Authorizations and Limitations
Joint facilities shared with armories: Obligation bonds	M.S. 1990, 193.38	Amount necessary in accordance with 475.61.**
Judgments: General	M.S. 1990, 465.14	Sufficient to pay judgments.
Firemen	M.S. 1990, 471.86	Sufficient to pay judgments.
Lake improvement district	M.S. 1990, 459.20	Amount necessary to set up and main- tain lake improvement districts under M.S. 103B.555.
Library, city	M.S. 1990, 134.07	Amount necessary but only on property not already taxed for public library service.
Library, joint with school district	L. 1991, C. 265, Art. 10, Sec. 1-3	City must provide at least the minimum dollar amount established under M.S. 134.34, Subd. 1, to finance public library for use by school students and the public.
Library (contract for service)	M.S. 1990, 134.12, Subd. 3	Amount necessary but only on property not already taxed for public library service.
Library, Great River Regional Participating member subject to overall levy limitation.	L. 1991, C. 291, Art. 4, Sec. 21	An additional 2% over the 3% levy increase authorized for payable 1992 under M.S. 275.50, Subd. 5(n).**
Library, regional: Participating members	M.S. 1990, 134.34; M.S. 1990, 134.20	Amount necessary for minimum support of regional system and any additional support for public libraries by a member of regional system.**
Library construction, joint financing for: Bonds	M.S. 1990, 134.41;	Amount necessary to pay local share of principal and interest on bonds according to agreement.**

CITY TAX LEVIES

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

C. SPECIAL PURPOSES General Application	Citations	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. 1990, 416.02	Amount necessary within the limits permitted by law.
Mosquito abatement	M.S. 1990, 18.111	0.00798% of taxable market value.
Municipal or memorial forest	M.S. 1990, 459.06	0.0403% of taxable market value.
Park districts: Bonds for acquisition or betterment or for retiring debt	M.S. 1990, 398.17	Amount necessary for principal and interest on bonds issued within specified limits.* **
Operation and maintenance	M.S. 1990, 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. 1990, 398.33	Within limitations for park purposes of city.
Parking facilities	M.S. 1990, 459.14	0.00403% of taxable market value.
Permanent improvement and replacement fund	M.S. 1990, 471.571	Applicable to cities having over \$2,500,000 in total taxable real and personal market value consisting in part of iron ore or lands containing taconite or semi-taconite. Cities of 500 population or less, the lesser of \$20.00 per capita or 0.08059% of taxable market value. Cities over 500 population, but not over 2,500 population, the greater of \$12.50 per capita or \$10,000, but not to exceed 0.08059% of taxable market value. Cities over 2,500 population, the greater of \$10.00 per capita or \$31,500, but not to exceed 0.08059% of taxable market value.*

CITY TAX LEVIES

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

C. SPECIAL PURPOSES General Application	Citations	Authorizations and Limitations
Police Relief	M.S. 1990, 69.77	Amount needed for minimum obligation. *
Port Authority (cities authorized under M.S. 1990, 469.069-469.089) General purpose	M.S. 1990, 469.053, Subd. 4-5	City is required to levy up to 0.01813% of taxable market value upon request of port authority. Any increase over previous levy is subject to reverse referendum.
Industrial Development District	M.S. 1990, 469.053, Subd. 6	City may levy up to 0.00282% of taxable market value for industrial develop- ment districts in addition to 0.01813% authorized above.
Post-audit by state auditor, expense of	M.S. 1990, 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. 1990, 471A.03, Subd. 4(1); 471A.04	Amount necessary.*
Debt service costs of service contract	M.S. 1990, 471A.03, Subd. 4(1); 471A.04	Amount needed for principal and interest.* **
Promotion of safety and preservation of human life	M.S. 1990, 471.63	\$1,000. Does not apply in Hennepin and Ramsey Counties.
Public health: Local board of health costs	M.S. 1990, 145A.08, Subd.3	Amount necessary.
Community health plan	M.S. 1990, 145A.11, Subd.2	Amount necessary.

CITY TAX LEVIES

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

C. SPECIAL PURPOSES General Application	Citations	Authorizations and Limitations
Public works reserve	M.S. 1990, 471.57	Amount necessary within existing limits.
Recreation facilities: (not on iron range)	M.S. 1990, 471.191, Subd. 2	0.01612% of taxable market value (except 1st class cities) to cover anticipated deficiency in revenues for operation and maintenance approved by voter referendum.*
(on iron range)	M.S. 1990, 471.1921	Lesser of 0.00537% of taxable market value 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. 1990, 353.28	Amount necessary. *
O.A.S.I.	M.S. 1990, 355.80; 355.299	Amount necessary. *
Employees on leave from state	M.S. 1990, 352.041	Amount necessary. *
Sewers, sewage disposal plants, and water works systems: Construction	M.S. 1990, 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 limitation in 275.11.*
Use of facilities for public purposes	M.S. 1990, 444.075, Subd. 3	Amount necessary for payment of reasonable charges.
Sheltered workshops	M.S. 1990, 129A.06	30 cents per capita based on latest federal census.

CITY TAX LEVIES

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

C. SPECIAL PURPOSES General Application	Citations	Authorizations and Limitations
Special assessment improvements	M.S. 1990, 429.051	City's share of cost improvements.
Special service districts: Cost of special services	M.S. 1990, 428A.03	Amount necessary to pay for special services authorized within the district.
Bonds for district improvements	M.S. 1990, 428A.06	Amount necessary to pay principal and interest on bonds issued by city.**
Storm sewer improvement districts: Cost of improvements and maintenance	M.S. 1990, 444.20	Amount necessary spread only on property within districts.
Bonds for district improvements	M.S. 1990, 444.20	Amount necessary to pay principal and interest on bonds, spread only on property within districts.**
Tort liability: Insurance	M.S. 1990, 466.06	Amount of premium. *
Judgments	M.S. 1990, 466.09	Amount necessary. * **
Tourist camping grounds	M.S. 1990, 450.19	0.00806% of taxable market value for maintenance, improvement, or operation.
Town hall	M.S. 1990, 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. 1990, 268.06, Subd.27	Amount necessary in lieu of employers' contributions.*
Voting machines	M.S. 1990, 206.12	Amount necessary.

CITY TAX LEVIES

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

C. SPECIAL PURPOSES		Authorizations and Limitations
General Application	Citations	
Watershed management tax districts: (cities in metro counties only)		
Planning costs	M.S. 1990, 103B.245, Subd. 3; 103B.241	Amount necessary levied in districts within watershed.*
Capital improvements:		
Bonds for city levy	M.S. 1990, 103B.245, Subd. 3-4; 103B.241	Amount necessary for principal and interest on bonds for a city certified levy in districts within watersheds or minor watershed units.* **
Maintenance costs	M.S. 1990, 103B.245, Subd. 3-4; 103B.241	Amount necessary levied in districts within watersheds or minor watershed units.*
Water management plan (non-metro cities)	M.S. 1990, 103B.335	Amount necessary to conform with approved county plan. Up to 0.01813% of taxable market value is exempt from \$54 per capita levy limit.*
Water pollution control (sewage disposal systems)	M.S. 1990, 115.46	Amount necessary.* (Supersedes 444.075, Subd. 4.)

CITY TAX LEVIES

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

D. SPECIAL PURPOSES Charter Cities	Citations	Authorizations and Limitations
Advertising (2nd and 3rd class cities)	M.S. 1990, 469.188	0.00806% of taxable market value.
Community hospital bonds (4th 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. 1990 410.32	Amount needed for principal and interest on notes, principal not to exceed 0.03% of taxable market value.**
Extra capital notes	L. 1988, C. 702, Sec. 2; L. 1990, C. 612, Sec. 15	Amount needed for principal and interest on notes authorized for statutory cities under M.S. 412.301, notwithstanding a contrary provision of other law or charter.**
Gifts, interest on	M.S. 1990, 465.05	Sufficient to pay interest.
Musical entertainment: Third class cities	M.S. 1990, 499.08	0.00806% of taxable market value, 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. 1990, 499.06	0.01209% of taxable market value, but not over \$3,500.

CITY TAX LEVIES

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

E. SPECIAL PURPOSES Statutory Cities	Citations	Authorizations and Limitations
Advertising	M.S. 1990, 412.251	Amount necessary as authorized under M.S. 469.188.
Cemetery (certain statutory cities only)	M.S. 1990, 471.24	\$10,000 where city and contiguous statutory cities or towns, each having market value of \$2,000,000 or more, join together in maintenance of cemetery.
Emergency debt certificates (certain statutory cities only)	M.S. 1990, 412.751	Sufficient to redeem certificates.
Equipment certificates	M.S. 1990, 412.301	Sufficient to retire principal and interest.**
Indebtedness of dissolved statutory cities	M.S. 1990, 412.093	Amount necessary to retire debt.**
Musical entertainment	M.S. 1990, 412.251	0.00805% of taxable market value but not over \$500.
Tourist information centers	L. 1977, C. 50 Sec. 2	Amount needed from the city's general fund. Levies used for this purpose are subject to statutory limitations.
Utilities fund (in statutory cities having a public utilities commission)	M.S. 1990, 412.251	0.04030% of taxable market value.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	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.**
Albert Lea Port Authority: General Purpose	M.S. 1990, 469.069	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.069	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Alexandria Alexandria Lakes Area Sanitary District	L.1971, C.869; L.1975, C.287	Amount necessary.*
Volunteer Firefighter's Relief	L. 1969, C.719, Sec.2; L.1981, C.224, Sec. 249	Amount needed for minimum obliga- tion.*
Anoka Police Relief	L.1978, C.563, Sec. 28; L.1981, C.224, Sec. 263	Amount needed for minimum obliga- tion.*
Volunteer Firefighter's Relief	L.1971, C.184, Sec. 4; L.1981, C.224, Sec. 255	Amount needed for minimum obliga- tion.*
Austin Business development	L.1971, C.876	1 mill, after public hearing.***

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Austin (Continued)		
Firefighter's Relief	L.1976, C.36, Sec. 4; L.1981, C.224, Sec. 270	Amount needed for minimum obligation.*
Police Relief	L.1976, C.36, Sec. 4; L.1981, C.224, Sec. 270	Amount needed for minimum obligation.*
Port Authority General Purpose	M.S. 1990, 469.070	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.070	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Babbitt		
Improvement bonds	L.1961, C.199	Levy against taconite property for payment of principal and interest.* **
Barnum		
General purposes	L.1961, C.30	13-1/3 mills.***
Becker		
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.*
Bemidji		
Airport terminal bonds	L. 1990, C. 604, Art. 3, Sec. 57	Amount needed to pay principal and interest up to \$400,000 in bonds. Joint authorization with Beltrami County. Bond issue subject to reverse referendum.**

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Birchwood White Bear Lake conservation district	M.S. 1990, 103B.691	0.02418% of taxable market value.
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 principal and interest.**
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. 1990, 473F.08, Subd. 3a	Equal to interest on highway improvement bonds for Mega Mall. Levy received is not subject to any levy limits through payable 1999. Law became effective payable 1988.* **
Police relief	L.1978, C.563, Sec. 15; L.1981, C.224, Sec. 238	Amount needed for minimum obligation.*
Port Authority: General Purpose	M.S. 1990, 469.071	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.071	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.02823% authorized above.)

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Bloomington (Continued)		
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 increased 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.* **
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. * ***
Port Authority: General Purpose	M.S. 1990, 469.072 Subd. 1	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.072 Subd. 1	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.02823% authorized above.)

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Breckenridge (Continued) Municipal Housing and Redevelopment Authority	M.S. 1990, 469.072, Subd. 2	The port authority and the city may exercise all of the powers authorized under M.S. 469.001 to M.S. 469.047.
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 Peace officers' salaries and benefits	L. 1990, C.604, Art. 3, Sec. 60	\$2 per capita under joint powers agree- ment for peace officers whose primary responsibilities are to investigate controlled substance crimes or to teach drug abuse resistance education curricula in schools. **
Policemen's pension	L. 1978, C.563, Sec.18	Amount needed for minimum obliga- tion.*
Volunteer firefighter's relief	L. 1967, C.815, Sec.8; L. 1981, C.224, Sec.245	Amount needed for minimum obliga- tion.*
Brooklyn Park Peace officers' salaries and benefits	L. 1990, C.604, Art. 3, Sec. 60	\$2 per capita under joint powers agree- ment for peace officers whose primary responsibilities are to investigate controlled substance crimes or to teach drug abuse resistance education curricula in schools. **
Burnsville Bonds for water and sewer	L.1963, C.433	Sufficient to pay principal and interest.* **
Calumet Greenway joint recreation board	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.* ***

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Cambridge		
Special service district: Bonds for improvements	L. 1986, C.399, Art.1, Sec. 10, 13	Amount needed for principal and interest 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. 10	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.
Cannon Falls		
Port authority: General purpose	M.S. 1990, 469.0721- 469.0726	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.0721 - 469.0726	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Housing and Redevelopment Authority	M.S. 1990, 469.0721 - 469.0726	The port authority and the city may exercise all of the power authorized under M.S. 469.001 to M.S. 469.047
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.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Chisholm		
Airport (joint with city of Hibbing)	L. 1957, C.639	\$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.*
Cloquet		
Advertising	M.S. 1990, 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 for principal and interest.* **
Coleraine		
Greenway joint recreation board	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.***
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	L.1977, C.374, Sec. 11	Amount needed for minimum obligation.*
Firefighter's relief	L.1975, C.424, L.1978, C.563, Sec. 29; L.1981, C.224, Sec. 267	Amount needed for minimum obligation.*
Cook		
Cemetery	L.1965, C.451	\$500.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Coon Rapids		
Volunteer firefighter's relief	L.1973, C.304; L.1981, C.224, Sec. 262	Amount needed for minimum obligation.*
Peace officers' salaries and benefits	L. 1990, C.604, Art. 3, Sec. 60	\$2 per capita under joint powers agree- ment for peace officers whose primary responsibilities are to investigate controlled substance crimes or to teach drug abuse resistance education curricula in schools. **
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.*
Crystal		
Firefighter's relief	L.1978, C.753, Sec. 7	Amount needed for minimum obligation.*
Dellwood		
White Bear Lake conservation district	M.S. 1990 103B.691	0.02418% of taxable market value.
Detroit Lakes		
Port authority: General purpose	M.S. 1990, 469.073, Subd. 1	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development District	M.S. 1990, 469.073, Subd. 1	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Municipal housing and redevelopment authority	M.S. 1990 469.073, Subd. 2	The port authority and the city may exercise all of the powers authorized under M.S. 469.001 to M.S. 469.047.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Dover Sanitary sewer district	L.1973, C.160; L.1975, C.270	Amount necessary.*
East Grand Forks Industrial park	L.1981, C.239	Amount necessary.
Echo Bonds for community center	L.1981, C.76	Amount necessary for principal and interest.*
Edina Special service district	L.1989, C. 241	Amount approved for services provided in the district including public transit.
Ely Permanent improvement and equipment fund	L.1949, C.215	1-2/3 mills.***
Eveleth Hospital	L.1957, C.948	Amount needed to pay principal and interest on bonds. * **
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.*

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
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.
Falcon Heights		
Firefighter's relief	L.1969, C.526; L.1981, C.224, Sec. 246	Amount needed for minimum obligation.
Fergus Falls		
Port authority: General purpose	M.S. 1990, 469.075, Subd. 1	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.075 , Subd. 1	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Municipal housing and redevelopment authority	M.S. 1990 469.075, Subd. 2	The port authority and the city may exercise all of the powers authorized under M.S. 469.001 to M.S. 469.047.
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.*

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Gilbert		
Comprehensive bond issue	L.1953, C.545	Sufficient to pay principal and interest on 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	Amount needed to pay principal and interest. * **
Golden Valley		
Firefighter's relief	L.1971, C.140	Amount necessary.
Storm sewer improvement project	L. 1979, C.303, Art. 10 Sec. 15; L. 1989, C.207, Sec. 1	1 mill.***
Grand Marais		
Joint Economic Development Authority (EDA)	L.1988, C.516, Sec. 6; L.1988, C.719, Art.19, Sec.27	The city of Grand Marais is not authorized to levy for Joint EDA with Cook County. Cook County may levy 0.01813% of taxable market value for Joint EDA as allowed under M.S. 469.107 as amended by L.1989, Art. 4, Sec. 64.
Grand Rapids		
Library (joint with School District No. 318)	L.1967, C.179	With limits of 134.07.
Recreational program	L.1965, C.251	2/3 mill, not to exceed \$3 per capita or \$15,000.***
Granite Falls		
Port authority: General purpose	M.S. 1990, 469.076	0.01813% of taxable market value as authorized by M.S. 469.053, Subd. 4-5 for the city as if it were a port authority.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Granite Falls (Continued) Industrial development District	M.S. 1990, 469.076	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. for the city as if it were a port authority. (0.00282% is in addition to 0.01813% authorized above.)
Hamburg Bonds	L.1969, C.551	Amount needed to pay principal and interest. *
Hastings Disaster certificates of indebtedness	L.1965, C.206	Payment of principal and interest.*
Port authority: General purpose	M.S. 1990, 469.077	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.077	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Housing and redevelopment authority	M.S. 1990 469.077	The port authority and the city may exercise all of the power authorized under M.S. 469.001 to M.S. 469.047.
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. 1990, 145.916	Amount necessary.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Hennepin County, cities in (Continued)		
Lake Minnetonka conservation district	M.S. 1990 103B.635	0.00242% of taxable market value.
Park district (statutory cities)	M.S. 1990, 412.531	0.01620% of taxable market value.
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.***

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Hopkins		
Special Service District	L. 1989, C. 277, Art. 2, Sec. 73 -74	Amount approved for services provided in the district including local improve- ments, special assessments, and city parking.
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.*
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 \$100,000 in bonds. Authorized in excess of debt limit under M.S. 475.53.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
LaPrairie 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 mill but not over \$2,000.***
Lindstrom Special service district: Bonds for improvement	L.1986, C.399, Art. 1, Sec. 10, 13	Amount needed for principal and interest levied on nonhomestead 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. 10	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.*
Little Falls Refunding bonds	L.1988, C.719, Art.19, Sec.29	Amount necessary to pay principal and interest on up to \$3,300,000 in bonds used to refund city's general obligation tax increment financing bonds of 1985.**
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.*

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Mahnomen		
Hospital	L. 1991, C. 3, Secs. 1- 3	Maximum of \$33,000 annually for 1991 1992, and 1993 to pay for deficiency expenses and costs of Mahnomen County and Village Hospital.
Mahtomedi		
White Bear Lake conservation district	M.S. 1990, 103B.691	0.02418% of taxable market value.
Mankato		
Airport bonds	L.1967, C.548	Payment of principal and interest.* **
Disaster certificates	L.1965, C.428	Payment of principal and interest.*
Firefighter's Relief	L.1971, C.407; L.1981, C.224; Sec. 258-259	Amount needed for minimum obliga- tion.*
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 obliga- tion.*
Special service district	L. 1989, C. 277, Sec. 70 -71	Amount approved for services provided in the district including local improve- ments and parking services.
Maple Grove		
Peace officers' salaries and benefits	L. 1990, C.604, Art. 3, Sec. 60	\$2 per capita under joint powers agree- ment for peace officers whose primary responsibilities are to investigate controlled substance crimes or to teach drug abuse resistance education curricula in schools. **
Marble		
Greenway joint recreation board	L.1981, C.281	3.5 mills in lieu of other park and recreation levies.* ***

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
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.
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 Bonds for city hall and community center	M.S. 1990, 475.61; L. 1980, C. 425 Secs. 1 - 2	Amount needed for principal and interest on up to \$1,000,000 in bonds if approved by voters.* **
Mendota Heights Special service district: Bonds and certificates of indebtedness for improvements	L.1986, C.415, Sec. 3, 6	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.* **
Costs of special services	L.1986, C.415, 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 nonhomestead property within district.*
Milaca Storm sewer bonds	L.1959, C.522	Amount necessary.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Montgomery		
Musical entertainment	L.1939, C.219	2/3 mill but not over \$2,000.***
Moorhead		
Armory alterations	L.1965, C.66	1/6 mill.* ***
Bonds for parking facilities	L.1963, C.573	Amount necessary for principal and interest.* **
Business development	L.1971, C.6, Sec. 13	1-1/3 mills.* ***
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 non-homestead 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. *

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
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.*
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	Amount needed for principal and interest.* **
Musical entertainment	L.1973, C.81	1/10 mill.***
Port Authority: General purpose	M.S. 1990, 469.079	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.079	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Osakis		
Bonds	L.1969, C.43	Amount needed for principal and interest. *
Otsego		
Economic development authority (EDA)	Sp. Ses. L. 1989, C. 1, Art. 17, Sec. 22	0.01813% of taxable market value as authorized for a city under M.S. 469.107 to be used for EDA purposes only. Levy is subject to reverse referendum.
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		
Port Authority:		
General purpose	M.S. 1990, 469.080	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.080	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Storm sewer and storm drainage	L.1963, C.29	1-2/3 mills.* ***
Storm sewer improvement project	L.1989, C.207, Sec. 1	1 mill.***
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. 1990, 145.916	Amount necessary.
Park district (statutory cities)	M.S. 1990, 412.531	0.01620% of taxable market value.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
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.*
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.* **
Port Authority: General purpose	M.S. 1990, 469.081	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.081	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Housing and Redevelopment Authority	M.S. 1990, 469.081	The port authority and the city may exercise all of the power authorized under M.S. 469.001 to M.S. 469.047.
Public transit assistance	L.1969, C.538, L.1974, C.202	1/5 mill.***
Redwood Falls		
Port Authority: General purpose	M.S. 1990, 469.0721 - 469.0726	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Redwood Falls (Continued)		
Industrial development district	M.S. 1990, 469.0721 - 469.0726	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Housing and redevelopment authority	M.S. 1990, 469.0721 - 469.0726	The port authority and the city may exercise all of the power authorized under M.S. 469.001 to M.S. 469.047.
Richfield		
Firefighter's relief	L.1978, C.563, Sec. 20; L.1981, C.224, Sec. 244; L.1982, C.406	Amount needed for minimum obliga- tion.*
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 obliga- tion.*
Robbinsdale		
Special service district: Cost of special services	L.1988, C.719, Art. 15	Amount necessary to pay for special services authorized within the district under M.S. 428A.03.
Bonds for district improvements	L.1988, C.719, Art. 15	Amount necessary to pay principal and interest on bonds issued by city for district improvements as authorized under M.S. 428A.06.
Volunteer firefighter's relief	L.1969, C.1105, Sec. 4; L.1981, C.224, Sec. 251	Amount needed for minimum obliga- tion.*

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
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.*
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.***
Rosemount		
Armory	L. 1990 C.604, Art. 3, Sec. 59	Up to \$95,000 each year to pay the principal and interest on debt obligations incurred for acquisition and for betterment of a National Guard Armory. Subject to reverse referendum.**
Port authority: General purpose	L. 1991 C.291, Art. 21, Sec. 17	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	L. 1991, C. 291, Art. 21, Sec. 17	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Housing and redevelopment authority	L. 1991, C. 291, Art. 21, Sec. 17	The port authority and the city may exercise all of the power authorized under M.S. 469.001 to M.S. 469.047.
Roseville		
Port Authority: General purpose	M.S. 1990, 469.082	0.01813% of taxable market value as authorized by M.S. 469.053, Subd. 4-5 for the city as if were a port authority.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Roseville (Continued)		
Industrial development district	M.S. 1990, 469.082	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6 for the city as if it were a port authority. (0.00282% is in addition to 0.01813% authorized above.)
Bonds	M.S. 1990, 469.082	The city may issue the bonds and levy the tax for principal and interest as authorized for a port authority under M.S. 469.060.
St. Charles		
Sanitary sewer district	L.1973, C.160; L.1975, C.270	Amount necessary.*
St. Cloud		
Community health service	M.S. 1990, 145.916	Amount necessary.
Downtown parking district Bonds	L. 1983, C. 132, Sec. 5	Amount adopted by resolution to pay principal and interest if parking service fees are insufficient. **
Firefighter's relief	L.1974, C.382, L.1982, C.402	Amount needed for minimum obliga- tion.*
Library	L.1961, C.643	2-2/3 mills.***
Library lease	L.1969, C.659	1-2/3 mills in addition to library levy.***
Port authority: General purpose	M.S. 1990, 469.083	0.01813% of taxable market value as authorized by M.S. 469.053, Subd. 4-5 for the city as if it were a port authority.
Industrial development district	M.S. 1990, 469.083	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6 for the city as if it were a port authority. (0.00282% is in addition to 0.01813% authorized above.)

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
St. Cloud (Continued) Bonds	M.S. 1990, 469.083	The city may issue the bonds and levy the tax for principal and interest as authorized for a port authority under M.S. 469.060. **
Special service district	L.1989, C.210, Sec. 1, 2; L.1985, C.301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable non-homestead 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. Peter Certificates of indebtedness, emergency	L. 1990, C.604, Art. 3, Sec. 61	Amount necessary to pay debt service on certificates of indebtedness issued in 1989 in an amount not exceeding \$150,000 to pay unanticipated cost of repairing major structural defect in a municipal building that was undergoing renovation.**
St. Stephen Bonds for civic center and fire hall	L.1987, C.6	Amount necessary for principal and interest 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 non-homestead 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 non-homestead property within district.*

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Shafer		
Municipal building bonds	L.1988, C.719, Art. 19, Sec. 33	Amount necessary to pay principal and interest on up to \$40,000 in bonds for construction of municipal building.
Silver Bay		
General obligation bonds	L.1965, C.427	Amount needed for principal and interest not provided by taconite and taconite railway taxes.* **
Improvement bonds	L.1961, C.95	Levy against taconite property for payment of principal and interest.* **
South St. Paul		
Airport: Bonds	L.1969, C.730	Amount needed for principal 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 principal 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 extended in preceding 12 months.
Flood control bonds	L.1961, C.514	Amount necessary for principal and interest.**
Library	L.1959, C.520	1-2/3 mills.* ***
Music and advertising	L.1961, C.81	1/24 mill.***
Musical entertainment	L.1961, C.80	1/3 mill.***

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
South St. Paul (Continued)		
Parks and recreation	L.1961, C.83	1/2 mill.* ***
Port Authority:		
General purpose	M.S. 1990, 469.085	0.01813% of taxable market value as authorized by M.S. 469.053, Subd. 4-5 for the city as if it were a port authority.
Industrial development district	M.S. 1990, 469.085	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6 for the city as if it were a port authority. (0.00282% is in addition to 0.01813% authorized above.)
Bonds	M.S. 1990, 469.085	The city may issue the bonds and levy the tax for principal and interest as authorized for a port authority under M.S. 469.060.
St. Paul Port Authority	M.S. 1990, 469.085	The city may also exercise all of the powers authorized under M.S. 469.084.
Storm sewer bonds	L.1969, C.507	Payment of principal 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		
Bonds for student housing	L. 1991, C. 291, Art. 21, Sec. 19	Amount for principal and interest on bonds for student housing. The county or the city of Thief River Falls is authorized to issue bonds and impose the levy beginning with payable 1993.**

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Thief River Falls (Continued)		
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.* **
Virginia		
Information bureau	L.1933, C.423	\$5,000.
Wadena		
Port Authority: General purpose	M.S. 1990, 469.086	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.086	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Waite Park Special service district	L.1985, C.301	Amount necessary for costs of special services levied only on taxable non-homestead property within district.
Warroad Port Authority: General purpose	M.S. 1990, 469.087	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 1990, 469.087	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Waseca Special service district	L.1985, C.206, Sec. 1	Amount necessary for costs of special services levied only on taxable non-homestead 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.*
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 White Bear Lake conservation district	M.S. 1990, 103B.691	0.02418% of taxable market value.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
White Bear Lake (Continued)		
Port Authority: General purpose	M.S. 1990, 469.088	0.01813% of taxable market value as authorized by M.S. 469.053, Subd. 4-5 for the city as if it were a port authority.
Industrial development district	M.S. 1990, 469.088	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6 for the city as if it were a port authority. (0.00282% is in addition to 0.01813% authorized above.)
Bonds	M.S. 1990, 469.088	The city may issue the bonds and levy the tax for principal and interest as authorized for a port authority under M.S. 469.060.
Special service district Cost of special services	L.1988, C.719, Art. 18	Amount necessary to pay for special services authorized within the district under M.S. 428A.03.
Bonds for district improvements	L.1988, C.719, Art. 18	Amount necessary to pay principal and interest on bonds issued by city for district improvements as authorized under M.S. 428A.06.**
Windom		
Hospital	L. 1990, C.604, Art. 3, Sec 51	Up to \$50,00 each year for payable 1991 and 1992 to pay the cost of the operating deficit of the municipal hospital. Subject to reverse referendum.**
Winona		
Disaster certificates	L.1965, C.311	Payment of principal and interest.*
Library fund	L.1963, C.56	2-2/3 mills.***
Port Authority: General purpose	M.S. 1990, 469.089	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.

CITY TAX LEVIES

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

F. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Winona (Continued) Industrial development district	M.S. 1990, 469.089	0.00282% of taxable market value for Industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
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 for principal and interest on not more than \$70,000 in bonds.

* 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.

*** In accordance with M.S. 275.011, this mill rate levy limitation has been converted to a limitation expressed in dollars. With the payable 1988 dollar limit as the base, the limitation is increased or decreased annually from the previous year's dollar limitation based on the percentage increase or decrease in the taxing district's market value. See Part I of the Introduction for an explanation of the conversion procedure and an example.

SECTION III

TOWN TAX LEVIES

TOWN TAX LEVIES

A. GENERAL PROVISIONS	Citation	Authorizations and Limitations
County auditor's responsibility for levy limitations	M.S. 1990, 275.08	Auditor shall extend only amount permitted by law. Auditor may estimate tax capacity rate or value for levying taxes in overlapping district if actual amounts 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. 1990, 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. 1990, 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. 1990, 275.48	Amount by which tax has been reduced (within levy limitations) by reduction of valuation.

TOWN TAX LEVIES

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. 1990, 40A.15, Subd. 2	Lesser of .01209% of taxable market value or \$15,000 from local funds is needed to be eligible for state grant.
Airports	M.S. 1990, 360.037	Amount approved by voters.
Ambulance service	M.S. 1990, 471.476, Subd. 2	Amount necessary.
Ambulance service (service area)	M.S. 1990, 471.476, Subd. 4	Amount necessary in area served.
Aquatic vegetation control	M.S. 1990, 103G.625, Subd 3	Lesser of 0.01596% of taxable market value or 50 cents per capita.
Band, orchestra, or chorus	M.S. 1990, 449.09	.02418% of taxable market value but not over \$1,500 upon approval of voters.
Bonds and interest: General obligations	M.S. 1990, 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 for indebtedness	M.S. 1990, 475.64	Amount necessary for payment of principal and interest, to be spread by auditor.**
Deficiency in prior levies for indebtedness	M.S. 1990, 475.74	Amount necessary to make good any deficiency in any prior levies.**
Special assessment improvement bonds	M.S. 1990, 429.091	Sufficient to take care of deficiencies.**
State loans	M.S. 1990, 475.73	50% in excess of amount certified by State Auditor.
Bridge repairs	M.S. 1990, 165.12	Sufficient to pay one-half cost of bridge repairs made by county.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Building, town hall or other	M.S. 1990, 365.14	Amount authorized at town meeting.
Cemetery	M.S. 1990, 365.10	Amount authorized by voters to purchase grounds for cemetery.
Cemetery (certain towns)	M.S. 1990, 471.24	\$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.
Certificates of indebtedness	M.S. 1990, 366.095	Amount necessary for principal and interest subject to reverse referendum.**
Civil defense	M.S. 1990, 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 on organizational equipment if governor has approved purchase.
Commemorative purposes	M.S. 1990, 365.106	\$250.
Community correction centers	M.S. 1990, 241.31	Amount necessary.
Comprehensive planning (towns in metropolitan area)	M.S. 1990, 473.87	Amount necessary.
Dam safety loan, state	M.S. 1990, 103G.511, Subd. 10	Amount necessary to repay state loan for local share of project costs. Payment not to exceed 20 years.
District heating system	M.S. 1990, 216C.36, Subd. 9	Amount necessary to repay state loan for design and construction.
Dump grounds, purchase and maintenance	M.S. 1990, 365.10	Amount authorized at annual meeting.
Energy conservation investment loan	M.S. 1990, 216C. 37, Subd. 5	Amount needed to pay annual principal and interest on state loan.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Equipment certificates (certain towns)	M.S. 1990, 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. 1990, 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. 1990, 465.73	Amount authorized by voters. Applicable to towns in which 50% or more of the total net tax capacity (excluding mineral net tax capacity) is platted land.
Fire prevention, forest or prairie: General expenses	M.S. 1990, 88.04	0.08059% of taxable market value but not over \$3,000. No levy authorized when fire fund contains \$5,000 or more.
Improvement bonds	M.S. 1990, 88.44	Amount necessary for principal and interest with voter approval.**
Fire protection, special districts	M.S. 1990, 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 or police protection and apparatus	M.S. 1990, 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. 1990, 69.77	Amount needed for minimum obligation.
Volunteer firemen	M.S. 1990, 69.772; 69.773; 424A.02	Amount needed for minimum obligation.
Historical society, county	M.S. 1990, 138.053	0.02418% of taxable market value from general fund for historical work approved by Minnesota Historical Society.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Insect, pests control of (outside metropolitan counties)	M.S. 1990, 18.022, Subd. 2(a); L. 1991, C. 291, Art. 12, Sec. 1	Lesser of 50 cents per capita or 0.01596% of taxable market value.
Dutch elm disease	M.S. 1990, 18.022, Subd. 2(a); L. 1991, C. 291, Art. 12, Sec. 1	The above limit may be increased to lesser of \$1 per capita or 0.03216% of taxable market value for dutch elm disease control.
Grasshopper Control	M.S. 1990, 18.022, Subd. 2(a)	Amount needed under M.S. 18.0223 to 18.0227 is not subject to 50 cent per capita limit.
Insurance, employees group	M.S. 1990, 471.61	Amount necessary.
Judgments: General	M.S. 1990, 365.42	Amount of judgment.
Firemen	M.S. 1990, 471.86	Amount of judgment.
Library construction, joint financing for: Bonds	M.S. 1990, 134.41	Amount necessary to pay local share on principal and interest on bonds according to agreement.**
Mosquito abatement	M.S. 1990, 18.111	0.00798% of taxable market value.
Municipal or memorial forests	M.S. 1990, 459.06	0.04030% of taxable market value.
Park	M.S. 1990, 365.10	Amount authorized by voters.
Parks, contributions to county	M.S. 1990, 398.33	Within limitations for park purposes of town.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Park districts		
Bonds for acquisition and betterment or for retiring debt	M.S. 1990, 398.17	Amount necessary for principal and interest on bonds issued within specified limits.**
Operation and maintenance	M.S. 1990, 398.16	Amount certified by district not to exceed \$0.18 per capita. May be increased to \$0.35 per capita by voter approval.
Police pensions	M.S. 1990, 69.77	Amount of minimum obligation.
Post-audit by State Auditor, expense for	M.S. 1990, 6.62	Amount of claim or estimated cost.
Privatization agreement: (Service contracts for wastewater/public water systems)		
Costs of service contract (excluding debt service)	M.S. 1990, 471A. 03, Subd. 4(1)	Amount necessary.
Debt service costs of service contract	M.S. 1990, 471A. 03, Subd. 4(1)	Amount necessary for principal and interest.**
Promotion of safety and preservation of human life	M.S. 1990, 471.63	\$1,000. Does not apply in Hennepin and Ramsey counties.
Recreation facilities	M.S. 1990, 471.1921	Towns in which the assessed valuation consists in part of iron ore, taconite or semi-taconite may levy lesser of 0.00537% of taxable market value or \$10,000.
Retirement, employees: P.E.R.A.	M.S. 1990, 353.28	Amount necessary.
O.A.S.I.	M.S. 1990, 355.80; 355.299	Amount necessary.
Employees on leave from state	M.S. 1990, 352.041	Amount necessary.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Road and bridge Costs including equipment	M.S. 1990, 164.04, Subd. 1-2; 164.041	Amount necessary as set by voters at annual town meeting.
Emergency	M.S. 1990, 164.04, Subd. 3	Town board may authorize up to 0.04028% of taxable market value in addition to levy in 164.04, Subd. 1-2 before October 1 of same year.
Road drainage	M.S. 1990, 164.05	0.08051% of taxable market value.
Road work done by county	M.S. 1990, 163.16	Sufficient to cover cost.
Sewers, sewage disposal plants, and water works systems: Construction	M.S. 1990, 444.075, Subd. 1, 4	Amount necessary.
Use of facilities for public purpose	M.S. 1990, 444.075, Subd. 3	Amount necessary for payment of reasonable charges.
Sheltered workshops	M.S. 1990, 129A.06	30 cents per capita based on latest federal census.
Special assessment improvements (certain urban towns only)	M.S. 1990, 429.051	Town's share of cost improvements.
Storm sewer improvement districts Bonds for district improvements	M.S. 1990, 444.16; 444.20	Amount necessary to pay principal and interest on bonds, spread only on property within districts.**
Cost of improvements and maintenance	M.S. 1990, 444.16; 444.20	Amount necessary spread only on property within districts.
Subordinate service districts	M.S. 1990, 365A.08	Amount needed for service not already provided or for increased level of service already provided by town. Levy limited to property within service district.

TOWN TAX LEVIES

B. SPECIAL PURPOSES		
General Application	Citation	Authorizations and Limitations
Telephone	M.S. 1990, 237.35	0.08051% of taxable market value.
Tort liability:		
Insurance	M.S. 1990, 466.06	Amount of premium.
Judgments	M.S. 1990, 466.09	Amount necessary.**
Tourist camping grounds	M.S. 1990, 450.19	0.00806% of taxable market value for maintenance, improvement or operation.
Town hall	M.S. 1990, 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. 1990, 268.06, Subd. 27	Amount necessary in lieu of employers' contributions.
Voting machines	M.S. 1990, 206.12	Amount necessary.
Water management plan (non-metro towns)	M.S. 1990, 103B.335	Amount necessary to conform with approved plan.
Watershed management tax districts: (towns in metro counties only)		
Planning costs	M.S. 1990, 103B.245, Subd. 3; 103B.241	Amount necessary levied in districts within watersheds.
Capital improvements:		
Bonds for town levy	M.S. 1990, 103B.245, Subd. 3-4; 103B.241	Amount necessary for principal and interest on bonds for town certified levy in districts within watersheds or minor watershed units.**
Maintenance costs	M.S. 1990, 103B.245, Subd. 3; 103B.241	Amount necessary levied in districts within watersheds or minor watershed units.

TOWN TAX LEVIES

B. SPECIAL PURPOSES		
General Application	Citation	Authorizations and Limitations
Water pollution control (sewage disposal systems)	M.S. 1990, 115.46, 115.50	Amount necessary.

TOWN TAX LEVIES

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 Fire protection services	L.1961, C.317 L.1971, C.168	1/12 mill.*** \$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) Moose Lake and Windemere sanitary sewer district	L.1985, C.138, Sec. 3 L.1976, C.293	Amount necessary. Amount allocated by district board.
Chanhassen Lake Minnetonka conservation district	L.1969, C.272	1/3 mill.***
Erin Fire protection district	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.

TOWN TAX LEVIES

C. SPECIAL PURPOSES Particular Towns	Citation	Authorizations and Limitations
Fairmont		
Sewer system	L.1953, C.548	Cost of system.
Forest protection district	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.
Forest		
Fire protection district	L. 1982, C. 523, Art. XII, Sec. 6	Amount necessary.
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. ***
Greenway joint recreation board	L. 1981, C. 281	3.5 mills in lieu of other park and recreation levies. *** (Levied only on property located in school district # 316.)
Greenway		
Greenway joint recreation board	L. 1981, C. 281	3.5 mills in lieu of other park and recreation levies. ***
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.
Iron Range		
Greenway joint recreation board	L. 1981, C. 281	3.5 mills in lieu of other park and recreation levies. ***

TOWN TAX LEVIES

C. SPECIAL PURPOSES Particular Towns	Citation	Authorizations and Limitations
Itasca County, Unorganized Town # 55, Range # 23 Greenway joint recreation board	L. 1981, C. 281	3.5 mills in lieu of other park and recreation levies. *** (Levied only on property located in school district # 316.)
LaGrand Alexandria Lake Area sanitary district	L.1971, C.869; L.1975, C.287	Amount necessary to 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 Greenway joint recreation board	L.1965, C.617 L. 1981, C. 281	\$1,000. 3.5 mills in lieu of other park and recreation levies. ***
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.***
Nashwauk Greenway joint recreation board	L. 1981, C. 281	3.5 mills in lieu of other park and recreation levies. *** (Levied only on property located in school district # 316.)
North Water control and sanitary district	L.1961, C.672	Amount requested.
Olmsted County, towns in: Bridges	L.1969, C.534	3-1/3 mills.***

TOWN TAX LEVIES

C. SPECIAL PURPOSES Particular Towns	Citation	Authorizations and Limitations
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.
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.***
Trout Lake Greenway joint recreation board	L. 1981, C. 281	3.5 mills in lieu of other park and recreation levies. *** (Levied only on property located in school district # 316.)
Webster Fire protection district	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.
Wheatland Fire protection district	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.

TOWN TAX LEVIES

C. SPECIAL PURPOSES Particular Towns	Citation	Authorizations and Limitations
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White Bear

White Bear Lake conservation district	M.S. 1990, 103B.691	1/3 mill. ***
Economic development	L. 1989, C. 678; L. 1989, C. 277, Art 4, Sec.64;	As authorized.

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

*** In accordance with M.S. 275.011, this mill rate levy limitation has been converted to a limitation expressed in dollars. With the payable 1988 dollar limit as the base, the limitation is increased or decreased annually from the previous year's dollar limitation based on the percentage increase or decrease in the taxing district's market value. See Part I of the Introduction for an explanation of the conversion procedure and an example.

SECTION IV

SPECIAL TAXING DISTRICT TAX LEVIES

SPECIAL TAXING DISTRICT TAX LEVIES

A. GENERAL PROVISIONS		
All Districts	Citation	Authorizations and Limitations
Insurance, employee group	M.S. 1990, 471.61	Amount necessary.
Privatization Agreement: (Service contracts for wastewater/ public water systems)		
Cost of service contract (excluding debt service)	M.S. 1990, 471A.03, Subd. 4(1)	Amount necessary.
Debt service costs of service contract	M.S. 1990, 471A.03, Subd. 4(1)	Amount needed for principal and interest.
Tort liability		
Insurance	M.S. 1990, 466.06	Amount of premium.
Judgments	M.S. 1990, 466.09	Amount necessary.
Unemployment compensation fund payments	M.S. 1990, 268.06, Subd. 27	Amount necessary in lieu of employers' contributions.
Non-debt 3% levy limitation	L. 1991, C. 291, Art. 4, Sec. 23	For payable 1992 only, a special taxing district's levy for non-debt purposes must not exceed its payable 1991 non- debt levy by more than 3%. The Region- al Transit Board is exempt from this limitation.

B. ECONOMIC DEVELOPMENT AUTHORITIES (EDA's)		
General Application	Citation	Authorizations and Limitations
Bonds in anticipation of income	M.S. 1990, 469.102, Subd. 5	Amount needed for at least 5% more than principal and interest on bonds.

SPECIAL TAXING DISTRICT TAX LEVIES

C. HOSPITAL DISTRICTS General Application	Citation	Authorizations and Limitations
All purposes except bonds	M.S. 1990, 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 limitation under M.S. 275.11. Laws 1990, Chap. 604, Art. 3, Sec. 52 extended this limit through payable 1992.
Ambulance service	M.S. 1990, 471.476	Amount necessary.
Bonds	M.S. 1990, 447.35	Amount necessary for principal and interest.
Applicable only to Particular Hospital districts		
Cook County Hospital District: Administration, operation, maintenance	L.1989, C.211, Sec. 8	Total levy authorized under M.S. 397.09 shall not exceed \$300,000.
Rice County Hospital District No. 1 Bonds	L.1957, C.3; L.1961, C.372	Amount necessary for principal and interest.
Current expense and capital outlay (including nursing home facilities)	L.1963, C.118, Sec. 6	1-2/3 mills.***
Roseau County, Hospital Districts in Bonds	L. 1989, C. 239, Sec. 4; L. 1971, Ex. Ses., C. 45 Sec. 1; L. 1961, C. 115, Sec. 4.	Amount needed for principal and interest on up to \$5,000,000 in bonds to be levied on all taxable property within district.
St. Louis/Koochiching County Hospital District: Hospital and nursing home expenses	L. 1988, C. 645, Sec. 3	Total levy authorized under M.S. 447.34 must not exceed 2.0 mills each year. Levy not to be used for salary or administrative expenses. ***

SPECIAL TAXING DISTRICT TAX LEVIES

C. HOSPITAL DISTRICTS		Authorizations and Limitations
General Application	Citation	
United Hospital district 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 for principal and interest.
Deficiency in payments made to board by local units of government	L.1975, C.35, Sec. 5, 7	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.

D. HOUSING AND REDEVELOPMENT AUTHORITIES (HRA's)		Authorizations and Limitations
General Applications	Citation	
Information and relocation service	M.S. 1990, 469.033, Subd. 6	0.0013% of taxable market value upon approval of the municipal governing body.
Redevelopment purposes	M.S. 1990, 469.033, Subd. 6	0.0131% of taxable market value upon approval of the municipal governing body.
Applicable Only to Particular Authorities		
Duluth Redevelopment purposes	M.S. 1990, 469.033, Subd. 6	0.0065% of taxable market value upon approval of the municipal governing body.
Lake County Industrial development districts	L. 1987, C. 168, Sec. 1	County HRA is granted the powers of a port authority authorized under M.S. 469.058 and 469.059 in conjunction with its HRA powers under M.S. 469.001 to 469.047.

SPECIAL TAXING DISTRICT TAX LEVIES

E. MEDICAL CLINIC DISTRICTS

General Applications

Citation

Authorizations and Limitations

East Lake County Medical Clinic District:

Administrative operation and
maintenance

L. 1989,
Sp. Ses.,
C. 211,
Sec. 4

Up to \$30,000 annually levied
by Medical Clinic Board on tax-
able property within the district.

F. METROPOLITAN AIRPORTS COMMISSION (MAC)

General Applications

Citation

Authorizations and Limitations

Bonds and certificates
of indebtedness

M.S. 1990,
473.665,
Subd. 5 - 6;
473.667,
Subd. 3, 8, 10

Amount needed to pay principal and
interest.

Civil defense

M.S. 1990,
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.

Operation and maintenance

M.S. 1990,
473.661,
Subd. 3;
473.671

0.00806% of taxable market value.

Special purposes

M.S. 1990,
473.667,
Subd. 9

0.00121% of taxable market value in
addition to levy for operation and
maintenance and for debt service.

SPECIAL TAXING DISTRICT TAX LEVIES

G. METROPOLITAN COUNCIL General Applications	Citation	Authorizations and Limitations
General purposes	M.S. 1990, 473.249, Subd. 1	Levy limitation of 8/30 of one mill has been converted to a limitation expressed in dollars, with payable 1988 as the base year. The levy limitation is adjusted annually by multiplying the previous year levy limitation by the lesser of: (1) the ratio of the current levy year total market value of taxable property in the seven county metropolitan area to the prior levy year total market value; (2) the ratio of the implicit price deflator for government purchases of goods and services for the 12 month period ending in June of the current levy year to the implicit price deflator for the 12 month period ending in June of the previous year; or (3) 1.03.
Metropolitan parks and open space bonds	M.S. 1990, 473.325	Amount necessary for principal and interest.
Metropolitan solid/hazardous waste management Bonds for site analysis and grants	M.S. 1990, 473.831	Amount needed for principal and interest on up to \$15,000,000 in bonds.
Metropolitan Waste Control Commission Debt service	M.S. 1990, 473.547	Amount necessary.
Operation, maintenance and debt service	M.S. 1990, 473.521; 473.547	Levy on property in municipality failing to pay service charges.
Land acquisition fund for highway projects	M.S. 1990, 473.167	Levy limitation of 5/100 of one mill has been converted to a limitation expressed in dollars, with payable 1988 as the base year. The levy limitation is adjusted annually by multiplying the payable 1988 dollar limit by the ratio of the current levy year total market value of taxable property in the seven county metropolitan area to the levy year 1987 total market value.
Right of way fund	L.1989 Sp.Ses. C.1, Art.9, Sec. 66	Within limitations of 475.167, Subd. 3.

SPECIAL TAXING DISTRICT TAX LEVIES

H. METROPOLITAN MOSQUITO CONTROL COMMISSION		
General Applications	Citation	Authorizations and Limitations

Administrative and operational costs	M.S. 1990, 473.711	The levy limitation of 6/10 of one mill has been converted to a limitation expressed in dollars, with payable 1988 as the base year. The levy limitation is adjusted annually by multiplying the previous year levy limitation by the ratio of the current levy year total market value of taxable property in the seven county metropolitan area to the prior levy year total market value.
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I. REGIONAL TRANSIT BOARD (RTB)		
General Applications	Citation	Authorizations and Limitations

Operating expense of transit and paratransit service	M.S. 1990, 473.446, Subd. 1a	Levy limitation of 2 mills has been converted to a levy limitation expressed in dollars, with payable 1988 as the base year. The levy limitation is adjusted annually by multiplying the previous year levy limitation by the ratio of the current levy year total market value of taxable property within the transit district to the prior levy year total market value. The tax capacity rate for this levy within certain cities and towns is reduced by 0.510% or 0.765% depending on the level of transit service provided.
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Certificates of indebtedness, bonds or other obligations to which tax levies have been or are to be pledged	M.S. 1990, 473.446, Subd. 1b-1c	Amount necessary.
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Metropolitan transit area outside transit district	M.S. 1990, 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. Limited to the product of: (1) the total current year levy for the transit district, (2) 10%, and, (3) the ratio of the prior levy year net tax capacity for the transit area to the prior levy year net tax capacity of the transit district.
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SPECIAL TAXING DISTRICT TAX LEVIES

J. PARK DISTRICTS		
General Applications	Citation	Authorizations and Limitations
Bonds	M.S. 1990, 398.17	Amount necessary for principal and interest.
Deficiency in payments made to park district board by local government units	M.S. 1990, 398.16	Amount of deficiency. Levied on property in municipality failing to pay allocated costs.
Tax anticipation notes	M.S. 1990, 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, Sp.Ses. C. 14, Art. 7, Sec. 1	Not to exceed 1.3 mills outside the city of Minneapolis. ***

K. PORT AUTHORITIES		
General Applications	Citation	Authorizations and Limitations
Bonds and interest	L.1990, 469.060	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.
Applicable Only to Particular Port Authorities		
Albert Lea, city of Bonds	M.S. 1990, 469.069	At least 5% in excess of amount needed 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.
Austin, city of Bonds	M.S. 1990, 469.070	At least 5% in excess of amount needed 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.

SPECIAL TAXING DISTRICT TAX LEVIES

K. PORT AUTHORITIES General Applications	Citation	Authorizations and Limitations
Bloomington, city of Bonds	M.S. 1990, 469.071	At least 5% in excess of amount needed 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.
Breckenridge, city of Bonds	M.S. 1990, 469.072	At least 5% in excess of amount needed 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. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 or other law.
Cannon Falls, city of Bonds	M.S. 1990, 469.0721	At least 5% in excess of amount needed 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. The commission may exercise the powers of a housing and redevelopment authority authorized under M.S. 469.001 to 469.047 and may administer municipal development districts under M.S. 469.131. The city may impose the limits on the commission listed under M.S. 469.0722 to 469.0724.
Detroit Lakes, city of Bonds	M.S. 1990, 469.073	At least 5% in excess of amount needed 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. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 or other law.
Duluth, city of Seaway Port Authority Bonds and interest	L.1974, C.131	At least 5% in excess of amount necessary to pay principal and interest.

SPECIAL TAXING DISTRICT TAX LEVIES

K. PORT AUTHORITIES General Applications	Citation	Authorizations and Limitations
Fergus Falls, city of Bonds	M.S. 1990, 469.075	At least 5% in excess of amount needed 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. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 or other law.
Hastings, city of Bonds	M.S. 1990, 469.077 Subd. 1	At least 5% in excess of amount needed 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. The commission may exercise the powers of a housing and redevelopment authority authorized under M.S. 469.001 to 469.047 and may administer municipal development districts under M.S. 469.110. The city may impose the limits on the commission listed under M.S. 469.077 Subds. 2-5.
North Mankato, city of Bonds	M.S. 1990, 469.079	At least 5% in excess to amount needed 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. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 or other law.
Plymouth, city of Bonds	M.S. 1990, 469.080	At least 5% in excess of amount needed 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.

SPECIAL TAXING DISTRICT TAX LEVIES

K. PORT AUTHORITIES General Applications	Citation	Authorizations and Limitations
Red Wing, city of Bonds	M.S. 1990, 469.081, Subd. 1	At least 5% in excess of amount needed 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. The commission may exercise the powers of a housing and redevelopment authority authorized under M.S. 469.001 to 469.047 and may administer municipal development districts under M.S. 469.110. The city may impose the limits on the commission listed under M.S. 469.081 Subd. 2 - 5.
Redwood Falls, city of Bonds	M.S. 1990, 469.0721	At least 5% in excess of amount needed 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. The commission may exercise the powers of a housing and redevelopment authority authorized under M.S. 469.001 to 469.047 and may administer municipal development districts under M.S. 469.131. The city may impose the limits on the commission listed under M.S. 469.0722 to 469.0724.
Rosemount, city of Bonds	L. 1991, C. 291 Art. 21 Sec. 17	At least 5% in excess of amount needed 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. The commission may exercise the powers of a housing and redevelopment authority authorized under M.S. 469.001 to 469.047 and may administer municipal development districts under M.S. 469.110. The city may impose the limits on the commission listed under L. 1991, C. 291, Art. 21, Section 17, Subd. 2 - 5.

SPECIAL TAXING DISTRICT TAX LEVIES

K. PORT AUTHORITIES General Applications	Citation	Authorizations and Limitations
Wadena, city of Bonds	M.S. 1990, 469.086	At least 5% in excess of amount needed 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.
Warroad, city of Bonds	M.S. 1990, 469.087	At least 5% in excess of amount needed 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.
Winona, city of Bonds	M.S. 1990, 469.089, Subd. 1	At least 5% in excess amount needed 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. The powers of the commission are subject to authorizations and limitations listed under M.S. 469.089, Subd. 2 - 11.

SPECIAL TAXING DISTRICT TAX LEVIES

L. REGIONAL DEVELOPMENT COMMISSIONS (RDC's)		
General Applications	Citation	Authorizations and Limitations
General purposes	M.S. 1990, 462.396	No more than these amounts, minus the sum of regional planning grants from the Office of Strategic and Long - Range Planning to the region: <div style="display: flex; justify-content: space-between;"> <div> Region 1 \$180,337 Region 2 \$150,000 Region 3 \$353,110 Region 5 \$195,865 </div> <div> Region 6E \$197,177 Region 6W \$150,000 Region 7E \$158,653 Region 8 \$206,107 Region 9 \$343,572 </div> </div>
Tax anticipation certificates (deficiency)	M.S. 1990, 462.397	Amount required.

M. REGIONAL RAILROAD AUTHORITIES (RRA's)		
General Applications	Citation	Authorizations and Limitations
All purposes	M.S. 1990, 398A.04, Subd. 8	Maximum of 0.04835% of market value of all taxable property within the municipality or municipalities named in its organization resolution.
Bonds	M.S. 1990, 398A.07, Subd. 2	Amount needed for principal and interest subject to maximum levy authorized under M.S. 398A.04, Subd. 8.
Light rail transit	L. 1991, C. 291, Art. 4, Sec. 8	County regional railroad authority's levy for light rail transit for payable 1992 is limited to 75% of the amount the county regional railroad authority levied for this purpose in payable 1991.

N. REGIONAL SANITARY SEWER DISTRICTS		
General Applications	Citation	Authorizations and Limitations
All purposes	M.S. 1990, 115.61; 115.65	Amount necessary.

SPECIAL TAXING DISTRICT TAX LEVIES

N. REGIONAL SANITARY SEWER DISTRICTS

General Applications	Citation	Authorizations and Limitations
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Applicable Only to Particular Regional Sanitary Sewer Districts

Moose Lake and Windmere Sanitary Sewer District

Administration, operation and maintenance	L.1974, C.400, Sec. 11; L.1976, C.293	Amount needed.
Bonds	L.1974, C.400, Sec. 11; L.1976, C.293	Amount needed for principal and interest.
Certificates of indebtedness, anticipation	L.1974, C.400, Sec. 13; L.1976, C.293	Amount needed for principal and interest on certificates for up to 50% of anticipated tax collections and other revenues.
Certificates of indebtedness, deficiency	L.1974, C.400, Sec. 13; L.1976, C.293	Amount needed for principal and interest on certificates to cover deficiency in tax collections.

SPECIAL TAXING DISTRICT TAX LEVIES

O. SANITARY DISTRICTS General Applications	Citation	Authorizations and Limitations
General purposes	M.S. 1990, 115.33	Amount necessary.
Construction and operation or bonds for these purposes	M.S. 1990, 115.33, Subd. 2	Amount necessary on property within benefited taxing subdistrict.
Water pollution control (sewage disposal systems)	M.S. 1990, 115.46	Amount necessary.
Applicable Only to Particular Sanitary Districts		
Alexandria Lake Area Sanitary District		
Organizational expenses	L.1971, C.869; L.1973, C.632; L.1975, C.287	5.0 mills. ***
Debt service	L.1971, C.869; L.1973, C.632; L.1975, C.287	Amount necessary.
Deficiency in payment of allocated costs	L.1971, C.869	Amount of deficiency levied on property in municipality failing to pay costs.
Emergency certificates of indebtedness	L.1971, C.869	Amount sufficient to meet deficiency in receipts from taxes and other revenues.
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 for principal and interest.
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.

SPECIAL TAXING DISTRICT TAX LEVIES

O. SANITARY DISTRICTS		
General Applications	Citation	Authorizations and Limitations
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 for principal and interest 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.

P. ST. CLOUD METROPOLITAN TRANSIT COMMISSION		
General Applications	Citation	Authorizations and Limitations
All purposes except principal and interest on revenue bonds	M.S. 1990, 458A.10	0.12089% of market value.

Q. WATERSHED DISTRICTS		
General Applications	Citation	Authorizations and Limitations
Administrative expenses and construction and maintenance of projects of common benefit	M.S. 1990, 103D.905, Subd. 3	Lesser of 0.02418% of taxable market value or \$125,000.

SPECIAL TAXING DISTRICT TAX LEVIES

Q. WATERSHED DISTRICTS General Applications	Citation	Authorizations and Limitations
Certain projects	M.S. 1990, 103D.905, Subd. 3	0.00798% of taxable market value for up to 15 years.
Emergency projects of common benefit	M.S. 1990, 103D.615 Subd. 3.	Amount necessary, provided cost of project does not exceed 25% of the latest administrative levy under M.S. 103D.905, Subd. 3.
Organizational expenses	M.S. 1990, 103D.905 Subd. 2	Lesser of 0.01596% of taxable market value or \$60,000.
Survey and data acquisition fund	M.S. 1990, 103D.905, Subd. 8	Levy of up to 0.02418% of taxable market value may be made once every 5 years. Balance of fund cannot exceed \$50,000.
Applicable Only to Particular Watershed Districts		
Coon Creek Watershed District Subwatersheds of public ditches numbers 11, 39, 44, 57, 59 and 60	L. 1989, C. 326, Art. 9, Sec. 2	Amount needed to reimburse district's administrative fund for advances made prior to January 1, 1989. Levies may be spread over up to five consecutive years.
Water Maintenance and repair fund	L. 1991, C. 291, Art. 4, Sec. 18	Maximum of \$30,000 annually beginning with payable 1992. This levy is in ad- dition to all other levies authorized for the district and is exempt from the 3% maxi- mum increase imposed on all special taxing districts for payable 1992.
Kananranzi-Little Rock Watershed District: Administrative fund	L. 1989, C. 275	Lesser of \$125,000 or formula limitation based on the payable 1988 mill rate limitation under M.S. 103D.905, Subd. 3 converted to a dollar amount and indexed for annual percentage changes in market value as specified in L. 1989, C. 275.
PL - 566 Upland Conservation Program	L. 1991, C. 291, Art. 4, Sec. 19	Maximum of \$30,000 annually beginning with payable 1992. This levy is in ad- dition to all other levies authorized for the district and is exempt from the 3% maximum increase imposed on all special taxing districts for payable 1992.

SPECIAL TAXING DISTRICT TAX LEVIES

Q. WATERSHED DISTRICTS General Applications	Citation	Authorizations and Limitations
Metropolitan area, watershed districts in Maintenance of capital improvements	M.S. 1990, 103B.251 Subd. 9	Amount necessary levied in watershed district or minor watershed units.
Planning	M.S. 1990, 103B.241	Amount necessary.
Minnehaha Creek Watershed District Administrative expenses and con- struction and maintenance of projects	L.1974, C.513	Amount not to exceed \$125,000. Authorized in lieu of administrative levy under 103D.905, Subd. 3
Nine Mile Creek Watershed District Administrative fund	L. 1980, C. 614, Sec. 86	Amount not to exceed \$125,000. Levy is in lieu of administrative levy authorized under M.S. 103D.905, Subd. 3.
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 Administrative fund	L.1988, C.702, Sec. 16	Levy up to \$75,000 more than the statewide limit of \$125,000 under M.S. 103D.905, Subd. 3 with approval of county board.
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.
Red Lake Watershed District Administrative fund	L. 1980, C. 614, Sec. 86	Amount not to exceed \$125,000. Levy is in lieu of administrative levy authorized under M.S. 103D.905, Subd. 3.

SPECIAL TAXING DISTRICT TAX LEVIES

Q. WATERSHED DISTRICTS		
General Applications	Citation	Authorizations and Limitations
Red River Watershed Management Board, watershed districts in Construction and maintenance of projects of common benefit to the district	L. 1991, C. 167, Sec. 1 - 3; L. 1989, Sp. Ses. C. 1, Art. 5, Sec. 45; L. 1976, C. 162; L. 1984, C. 474; L. 1983, C. 338	0.04836% of taxable market value authorized in addition to limits under M.S. 103D.905. One-half of levy to be credited to the construction fund and one-half to the general fund. The district has been renamed the Red River of the North Watershed. The word "Lower" has been dropped from the name of the Board.
Rice Creek Watershed District Administrative expenses and construction and maintenance of projects	L. 1988, C. 426	Levy up to \$75,000 more than statewide limit of \$125,000 under M.S. 103D.905, Subd. 3.
Water maintenance and repair fund	L. 1975, C. 75	\$15,000.
Riley-Purgatory Creek Watershed District Administrative fund	L. 1980, C. 614, Sec. 86	Amount not to exceed \$125,000. Levy is in lieu of administrative levy authorized under M.S. 103D.905, Subd. 3.
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.
R. MISCELLANEOUS DISTRICTS		
Particular Districts	Citation	Authorizations and Limitations
Moose Lake Fire Protection District Operating expenses and debt services	L. 1987, C. 402, Sec. 2	Amount needed annually levied by the district only on taxable property within the district.
Croft historical park district	L. 1984, C. 502, Art. 13, Sec. 6	1.0 mill on all property within the district subject to referendum. The district includes the cities of Crosby, Cuyuna, Deerwood, Ironton, Riverton, and Trommald, and the towns of Deerwood, Irondale, Rabbit Lake, and Wolford, all in Crow Wing county. ***

SPECIAL TAXING DISTRICT TAX LEVIES

R. MISCELLANEOUS DISTRICTS		
Particular Districts	Citation	Authorizations and Limitations
Morrison County Rural Development Financing Authority Information and relocation service	L. 1982, C. 437, Sec. 1	The authority is granted the power of a Housing and Redevelopment Authority under M.S. 469.033, Subd. 6 to levy up to 0.0013% of taxable market value upon approval of county board.
Redevelopment purposes	L. 1982, C. 437, Sec. 1	The authority is granted the power of a Housing and Redevelopment Authority under M.S. 469.033, Subd. 6 to levy up to 0.0131% of taxable market value upon approval of county board.

In accordance with M.S. 275.011, this mill rate levy limitation has been converted to a limitation expressed in dollars. With the payable 1988 dollar limit as the base, then the limitation is increased or decreased annually from the previous year's dollar limitation based on the percentage increase or decrease in the taxing district's market value. See Part I of the Introduction for an explanation of the conversion procedure and an example.