

CHAPTER 268—H. F. No. 815

[Section 2 Coded as Section 275.091]

An act relating to tax levies; amending Minnesota Statutes 1945, Section 275.09.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1945, Section 275.09, is amended to read as follows:

275.09. Rate of tax. There shall be levied, annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists, for the several purposes enumerated, taxes at the rates specified as follows:

(1) For state purposes, such amount as may be levied by the legislature.

(2) For county purposes, such amount as may be levied by the county board, the rate of which tax for general revenue purposes, *in any county with not less than 100,000 inhabitants shall not exceed five mills, and in any county with less than 100,000 inhabitants, shall not exceed eight mills*, unless such maximum mill levy will not raise a sum equal to the amount herein specified for each county according to the following classifications: (a) *In any county with less than 10,000 inhabitants, \$55,000;* (b) *In any county with 10,000 but less than 20,000 inhabitants, \$65,000;* (c) *In any county with 20,000 but less than 30,000 inhabitants, \$75,000;* (d) *In any county with 30,000 but less than 40,000 inhabitants, \$85,000;* (e) *In any county with more than 40,000 inhabitants, \$100,000*, based upon the last preceding taxable valuation of such county, in which case the county board may levy at such rate as will raise the amount levied by the board to, but not exceeding said sum; *provided, however, that in any county where the expenditures have exceeded the amount authorized to be levied under the provisions of this section for any year or years prior to 1947, the county board may include the amount of the deficit caused by such expenditures in the levy for the year 1947 or 1948, in addition to the amount hereinbefore provided.*

(3) For town purposes, such sum as may be voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as may be voted at the annual town meeting for road and bridge purposes and for the support of the poor, *five mills in any town having a taxable valuation of \$100,000 or more, and the amount of which shall*

not exceed \$350 in any town having a taxable valuation of less than \$100,000, and the rate of which shall not exceed one per cent in any town; the rate of tax for road and bridge purposes in any town shall not exceed *the rate provided by Minnesota Statutes 1945, Section 163.05*, and the tax for poor purposes shall not exceed *five mills*, provided, that in any town in which the amount levied within the above limitations is not sufficient to enable such town to carry on its necessary governmental functions, the electors, during the business hours after disposing of the annual report, may make an additional levy of not to exceed *five mills* to enable such town to carry on such necessary governmental functions.

(4) For school district purposes, such amounts as are provided in Minnesota Statutes, Chapters 120 to 132, both inclusive.

[275.091] **Not to supersede or repeal any act providing for a higher levy.** Sec. 2. This act shall not be construed as repealing any existing law which provides for a higher levy than the amount specified herein, nor shall it be construed as superseding any other act enacted by the 1947 session of the legislature, relating to the same subject.

Approved April 7, 1947.

CHAPTER 269—H. F. No. 871

[Not Coded]

An act relating to the tax levy for county purposes in certain counties; amending Laws 1941, Chapter 270.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Laws 1941, Chapter 270, is amended to read as follows:

Section 1. **Tax levy for county purposes in certain counties.** In any county of this state having in excess of 13,000 and not to exceed 15,000 inhabitants, and having not less than 12 and not more than 15 full and fractional congressional townships, there shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered upon the tax lists, for county pur-