

## CHAPTER 391—H. F. No. 1484

[Not Coded]

*An act relating to certain school districts in which taconite plants are being constructed and providing for the levy of taxes therein and relating to the issuance of certificates of indebtedness against anticipated receipts from such tax levies.*

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

**Section 1. Independent school districts, increase in school enrollment.** The construction of commercial plants for the mining and concentration of taconite, as defined in Minnesota Statutes 1953, Section 298.23, has resulted in increasing to an unusual degree the enrollment in school districts in which such plants are being constructed, and the cost of operating and maintaining the schools. This act is an emergency act, applicable to independent school districts within whose limits a taconite plant or plants are under construction at the time of the passage hereof with a planned capacity upon completion in excess of 5,000,000 tons of taconite concentrates per year, and in which districts the anticipated increase in school enrollment, as a result of such construction, exceeds 50 per cent of the school enrollment immediately prior to the commencement thereof. The adoption of a resolution by the school board determining that there is under construction within the limits of such district a taconite plant with a planned capacity in excess of the tonnage hereinbefore set forth, and that the anticipated increase in school enrollment as a result thereof will exceed the percentage hereinabove set forth shall be prima facie evidence of such facts.

**Sec. 2. Maintenance of schools; funds, tax levy.** In order to provide increased funds for the operation and maintenance of the schools in any such district during the period of construction of such taconite plants, the school board thereof may levy for the year 1955 a sum not exceeding \$250,000, and for the year 1956 a sum not exceeding \$200,000, and for the year 1957 a sum not exceeding \$200,000, to defray the additional operation and maintenance costs resulting from increases in school enrollment resulting from the construction of such plants and for the retirement of certificates of indebtedness issued under Laws 1953, Chapter 575. Such levies shall be in excess of levies permitted by Minnesota Statutes 1953, Section 275.12, and the amount thereof shall not be included in computing the permissible levies under such statute, so long as the levies of the school district under such statute are based upon a population not exceeding the population used

as a basis for spreading the tax levy of said district in the year 1954. In the event that as a result of the taking of any census the population basis for computing the limit of levies under said section is increased above the population used as a basis for spreading the tax levy in the year 1954, or in the event that the basis of Section 275.12 is changed to a basis other than population, the amount of the levies authorized hereby shall be included in computing the permissible levies under said section.

**Sec. 3. Certification of levy.** The tax levies authorized hereby shall be certified by the clerk of said school district to the county auditor and shall be spread against and collected from the person or corporation for whom such taconite plant is being constructed, in the same manner as personal property taxes are levied, spread and collected, and shall not be spread against any other person or property. The taxes levied hereunder for the year 1955, if levied prior to June 30, 1955, shall be immediately spread by the county auditor and shall be payable on October 31, 1955; taxes levied for subsequent years as authorized hereby shall be levied in the preceding year and shall be payable in the same manner and at the same time as personal property taxes in such years.

**Sec. 4. Taxes in lieu of all other taxes.** The taxes provided herein shall be in lieu of all other taxes for said years upon such taconite plant or the machinery, equipment, materials or supplies used in connection therewith or in connection with the construction thereof, and owned by the person or corporation for whom such plant is constructed, but shall be in addition to all taxes imposed by Minnesota Statutes 1953, Sections 298.23 to 298.28. Property used for the housing of persons employed in the construction of such plant, or in the construction of such housing, or the furnishing of utility or other services therefor, shall not be included within the lieu provisions of this act.

**Sec. 5. Purposes of levy.** The levies herein authorized to be made for any year are for the purpose of meeting operating and maintenance costs for the school year beginning on July 1 of the preceding year. During any such school year the board of such district may issue and sell, in the manner provided by Minnesota Statutes 1953, Sections 471.71 to 471.83, certificates of indebtedness in anticipation of the taxes provided herein for such year.

Approved April 7, 1955.

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