

## CHAPTER 767—S.F.No.2643

[Not Coded]

*An act relating to the tax levy of independent school district No. 709, Duluth; amending Laws 1969, Chapter 699, Section 2, Subdivisions 1, 2, 3, 4, 5, and 6.*

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

Section 1. Laws 1969, Chapter 699, Section 2, Subdivision 1, is amended to read:

Sec. 2. **INDEPENDENT SCHOOL DISTRICT NO. 709; TAX LEVY.** Subdivision 1. ~~Notwithstanding the provisions of Minnesota Statutes, Sections 275.12 and 275.122, Subdivision 1, the total amount of taxes levied on real and personal property by and for such independent school district for all general and special school purposes, exclusive of income tax apportionment or other aids, or for debt service, or under section 275.12, subdivision 2, or for state levies for state purposes, debt service, retirements, or group insurance, and subsequent amendments thereto, except principal and interest on bonded indebtedness, retirement and disability contributions, and group insurance shall not exceed in the year 1969, \$245 1970, \$395 per resident pupil unit in average daily attendance. Thereafter the maximum as provided in section 275.12, subdivision 1, and any subsequent amendment shall apply. In any year thereafter, if the Revised Consumers Price Index, as published by the United States Department of Labor, Bureau of Labor Statistics, for the city of Minneapolis, Minnesota (or if no such Index is published for the city of Minneapolis, for the nearest city to Minneapolis for which such Index is published), as of January 15 of any year (or for the date nearest to January 15 if no such Index is published as of January 15), shall be above 114 (using the average for the year 1967 as a base), the per pupil limitation indicated above shall be increased by one percent for each percent of increase in said Index above 114. For all purposes of this computation, a fractional percent increase shall be disregarded if less than one half percent and treated as an additional percent if one half percent, or more.~~

Sec. 2. Laws 1969, Chapter 699, Section 2, Subdivision 2, is amended to read:

Subd. 2. ~~Notwithstanding subdivision 1, Commencing with the levy made in 1970 1971, the district shall not levy taxes for purposes to which the limitations of subdivision 1 apply in an amount per resident pupil unit which exceeds the levy per resident pupil unit in the immediately preceding year for those purposes, limitation prescribed in subdivision 1, except in accordance with the procedure prescribed by subdivision 3.~~

Changes or additions indicated by underline, deletions by ~~strikeout~~.

Sec. 3. Laws 1969, Chapter 699, Section 2, Subdivision 3, is amended to read:

Subd. 3. The board may call a meeting open to the public for the purpose of considering establishment of a limit upon its next tax levy per resident pupil unit which exceeds the ~~amount of tax per resident pupil unit imposed by its most recent levy limitation prescribed in subdivision 1~~. Not less than ten days before this meeting the board shall publish a notice in a daily newspaper of general circulation in the city school district announcing the forthcoming meeting and its purpose. At the meeting the proposed limitation shall be considered and comments from any interested person shall be heard.

Sec. 4. Laws 1969, Chapter 699, Section 2, Subdivision 4, is amended to read:

Subd. 4. Within 30 days after the meeting held pursuant to subdivision 3, the board may by majority vote adopt a resolution establishing a limit upon its next tax levy per resident pupil unit which exceeds the ~~amount of tax per resident pupil unit imposed by its most recent levy, but which in no event shall exceed the limit~~ limitation prescribed by subdivision 1. This resolution shall be effective unless a petition is filed in accordance with subdivision 5 and the election held pursuant thereto results in rejection of the limitation prescribed by the resolution.

Sec. 5. Laws 1969, Chapter 699, Section 2, Subdivision 5, is amended to read:

Subd. 5. If, within 30 days after the adoption of a resolution pursuant to subdivision 4, a petition is filed with the board, signed by persons eligible to vote in the school district equal in number to either 4,000 or ten percent of the persons voting within the district in the last general election, whichever is greater, stating that they oppose the limitation established by the board and request that the proposed new limitation be submitted to the people for their approval or rejection, the board ~~may shall~~ call a special an election for that purpose to be held within 90 days after the petition is filed, but not during the months of June, July, and August, or the board ~~may shall~~ rescind its action. The signatures on the petition shall be notarized. The board shall determine whether the signatures on the petition are valid. The board shall publish notice of the election once each week for three consecutive weeks in a daily newspaper of general circulation in the ~~city school district~~ announcing the forthcoming election and its purpose. The first notice shall appear not more than 30 days before the election. The ballots used at the election shall have printed thereon the following:

Changes or additions indicated by underline, deletions by ~~strikeout~~.

“Shall the maximum tax levy for school purposes in \_\_\_\_\_ proposed by the school board of education of \$\_\_\_\_\_ per resident pupil unit in accordance with a resolution dated \_\_\_\_\_ be approved?

Yes \_\_\_\_\_  
No \_\_\_\_\_”

If a majority of those ~~eligible to vote on the question~~ voters voting within the school district vote in the negative, the limitation prescribed by the resolution shall be considered rejected.

Sec. 6. Laws 1969, Chapter 699, Section 2, Subdivision 6, is amended to read:

~~Subd. 6. In no year shall more than 20 percent of the maximum levy of \$245 per resident pupil unit, herein authorized in excess of \$204 per resident pupil unit in average daily attendance be dedicated to and used solely for the capital outlay expenditures of such district, which expenditures shall be in addition to the capital outlay expenditures received by Laws 1963, Chapter 711, Section 1. Such school district may use no more than 80 percent of such maximum additional levy for any lawful school purpose other than capital outlay expenditures. In no year shall less than \$30 per resident pupil unit in average daily attendance authorized in the preceding subdivisions be dedicated to and used solely for the capital outlay expenditures of such district.~~

Approved June 4, 1971.

CHAPTER 768—S.F.No.2658

*An act relating to taxation; amending Minnesota Statutes 1969, Sections 291.11, Subdivision 2; 291.23 and 292.03, Subdivision 2.*

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

Section 1. Minnesota Statutes 1969, Section 291.11, Subdivision 2, is amended to read:

Subd. 2. **TAXATION; INHERITANCE AND GIFT TAXES; VALUATION.** The value of every future or limited estate, income, interest or annuity dependent upon any life or lives in being, shall be determined by the rule, method, and standard of mortality and value employed by the commissioner of internal revenue in determining valuation for federal estate tax purposes under the Internal Revenue Code of 1954, as amended.

Changes or additions indicated by underline, deletions by ~~strikeout~~.