

4% per annum. Such certificates shall be general obligations of the district, and the full faith and credit of the district are pledged for their payment when due.

Sec. 2. **Declaration of emergency.** This act is an emergency measure intended to protect the operation of schools faced with probably unusual increases in enrollments, the amount and effect of which cannot be closely estimated at this time.

Approved April 21, 1953.

CHAPTER 576—H. F. No. 1887

[Coded in Part]

An act relating to limitations upon tax levies of school districts and adjusting the basis of computation of tax limitations; amending Minnesota Statutes 1949, Section 275.12, Subdivisions 2 and 4, as amended; and repealing Laws 1951, Chapter 473, Section 4.

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

Section 1. Minnesota Statutes 1949, Section 275.12, Subdivision 2, as amended by Laws 1951, Chapter 473, Section 1, is amended to read:

Subd. 2. In excess of the limitations set forth in subdivision 1 and in addition to any levies authorized by Laws 1947, Chapter 575, but not in excess of the limitations contained in any other law or charter, any district having a population in excess of 5,000 and operating schools in not more than four villages or cities, may levy an additional sum not exceeding \$11 per capita of the population of such school district or \$85,000, whichever is the greater; any district having a population of more than 5,000 and operating schools in more than four villages or cities, may levy an additional sum not exceeding \$19 per capita; any district having a population of not more than 5,000 but more than 2,500, and not falling within any subsequent classification of this subdivision, may levy an additional sum not exceeding \$17 per capita or \$52,500, whichever is the greater; any district having a population of more than 2,500 in which in any year the maximum levy specified in subdivision 1 will amount to \$110,000 for each school unit consisting of grades one to 12 may levy an additional sum not exceeding \$17 per capita, in excess of \$110,000 or in excess of \$220,000, if such district maintains two complete school units of grades one to 12; any district having a

population of 2,500 or less in which in any year the maximum levy specified in subdivision 1 will amount to \$110,000 or less, may levy an additional sum not exceeding \$21 per capita in excess of the amount provided by subdivision 1.

Sec. 2. Minnesota Statutes 1949, Section 275.12, Subdivision 4, as amended by Laws 1951, Chapter 473, Section 3, is amended to read:

Subd. 4. 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 December 15th of any year (or for the date nearest to December 15th if no such Index is published as of December 15), shall be above 102 (using the average for the years 1947-1949 as a base), the total maximum amounts which may be levied by any district, as computed in accordance with Subdivisions 1 and 2 hereof, shall be increased as follows: In districts having a population of more than 10,000, such maximums shall be increased by $3\frac{2}{3}$ percent thereof for each of the first 6 points increase in said Index above 102 and by one percent thereof for each additional point increase over 6; in districts having a population of more than 4,000 but less than 10,000, by $4\frac{2}{3}$ percent for each of the first 6 points of such increase above 102, and by one percent for each additional point increase after the first 6; in districts having a population under 4,000, by 6 percent for each of the first 6 points of such increase above 102, and by one percent for each additional point increase after the first 6. For all purposes of this computation, a fractional point increase shall be disregarded if less than $\frac{1}{2}$ point, and treated as one full point if $\frac{1}{2}$ point, or more. Of the additional levies provided hereby, not less than \$2.00 per capita computed in accordance with Section 275.14, shall be set aside in a special fund known as the Building Rehabilitation Fund and shall be used only for the rehabilitation or reconstruction of school buildings by major repairs or changes therein, or for the payment of bonds issued for that purpose, not including ordinary current maintenance or repairs; expenditures for such major rehabilitation or such reconstruction shall not be considered current expenditures within the meaning of Subdivision 5 hereof.

Sec. 3. [Subd. 8.] *In any district having a population under 6,000, until the 1960 federal census or a special census is taken, the permissible levy under Sections 275.12 and 275.14 may be computed upon the greater of (a) the population shown by the 1950 or subsequent special census, or (b) the population base applicable to the 1952 levy.*

Sec. 4. *Laws 1951, Chapter 473, Section 4, is hereby repealed.*

Approved April 21, 1953.

CHAPTER 577—H. F. No. 1888

An act relating to limitation upon tax levies of cities and villages and adjusting the basis of computation of tax limitation; amending Minnesota Statutes 1949, Section 275.11, as amended.

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

Section 1. Minnesota Statutes 1949, Section 275.11, as amended by Laws 1951, Chapter 539, Section 1, is amended to read:

275.11 Tax levy for general purposes limited. Subdivision 1. The total amount of taxes levied by or for any city or village, having a population of more than 3,000, for any and all general and special purposes, exclusive of taxes levied for special assessments for local improvements on property specially benefited thereby, shall not exceed in any year the amount hereinafter indicated per capita of the population of such city or village: 1941, \$67.50 per capita; 1942, \$65 per capita; 1943, \$62.50 per capita; 1944, \$60 per capita; 1945, \$57.50 per capita; 1946, \$55 per capita; 1947, \$52.50 per capita; 1948, and thereafter, \$50 per capita. In the case of cities or villages having a population of 3,000 or less, such levies shall not exceed in any year the amount hereinafter indicated per capita of the population of such city or village: 1941 and 1942, \$70 per capita; 1943, \$67.50 per capita; 1944, \$65 per capita; 1945, \$62.50 per capita; 1946, \$60 per capita; 1947, \$57.50 per capita; 1948, \$55 per capita; 1949, \$52.50 per capita; 1950 and thereafter, \$50 per capita.

Subd. 2. In cities and villages where more than 50 percent of the assessed valuation consists of iron ore, in addition to the levy provided for in subdivision 1, and in addition to any charter limitation, an additional levy may be made for general fund purposes as herein provided:

If the *Revised Consumers Price Index*, as published by the United States Department of Labor, Bureau of Labor Statistics, for the city of Minneapolis (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 December 15 of any year (or for the date nearest to December