

CHAPTER 275

LEVY AND EXTENSION OF TAXES

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275.01 LEVY IN SPECIFIC AMOUNTS. All taxes shall be levied or voted in specific amounts and the rates per cent shall be determined from the amount of property as equalized by the state board of equalization each year, except such general taxes as may be definitely fixed by law.

[R. L. s. 866] (2055)

275.02 CERTIFICATION OF STATE TAX LEVY. The state tax shall be levied by the legislature and the rate of such tax shall be certified by the state auditor to each county auditor on or before November fifteenth annually. He shall notify each county auditor of the amount due the state from his county on account of school textbooks furnished such county, and each county auditor so notified shall levy a tax sufficient to meet such indebtedness, which tax shall be levied and collected and paid into the state treasury in the same manner as other state taxes.

[R. L. s. 867; 1935 c. 282] (2056)

275.03 COUNTY TAXES. Except as otherwise provided in the case of counties having a population of more than 150,000, the county taxes shall be levied by the county board at its meeting in July of each year, and shall be based upon an itemized statement of the county expenses for the ensuing year, which statement shall be included in the published proceedings of such board; and no greater levy of county taxes shall be made upon the taxable property of any county than will be equal to the amount of such expenses, with an excess of five per cent of the same.

[R. L. s. 868] (2057)

275.04 TAX LEVY FOR ROAD AND BRIDGE PURPOSES IN COUNTIES WHOSE MAXIMUM RATE IS FIXED BY BOARD OF TAX LEVY. In all counties in this state where the maximum rate of taxation for county purposes is fixed by a board of tax levy, the annual estimate of the county board for the road and bridge fund of such county as filed with such board of tax levy in an amount not exceeding two mills on the dollar of the assessed valuation of such county, exclusive of money and credits, may be allowed in full and included in the tax levy.

[1925 c. 362 s. 1] (2057-1)

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275.05 LIMIT OF TAX LEVY IN CERTAIN COUNTIES. In all counties in this state now or hereafter having property of an assessed valuation of not less than \$175,000,000, exclusive of money and credits, and having 96 per cent or more of the assessed valuation of all property for taxation, exclusive of money and credits, in the counties now or hereafter located within the limits of incorporated cities, the county board may levy a tax of not to exceed two and three-fifths mills on the dollar of the taxable valuation of such county, exclusive of money and credits, for the county road and bridge fund, which two and three-fifths mills shall not include interest, sinking fund, and redemption charges on all county road and bridge bonds outstanding.

[1929 c. 115 s. 1] (2057-2)

275.06 COUNTY BOARD TO FIX LEVY. The county board, at its July meeting, may include in its annual tax levy an amount not to exceed two and three-fifths mills on the dollar of the taxable valuation of such counties for the county road and bridge fund, exclusive of interest and redemption charges on all road and bridge bonds outstanding, which amount may be in addition to the amount permitted by law to be levied for other county purposes.

[1929 c. 115 s. 2] (2057-3)

275.07 CITY, VILLAGE, TOWN, AND SCHOOL DISTRICT TAXES. The taxes voted by cities, villages, towns, and school districts shall be certified by the proper authorities to the county auditor on or before October tenth in each year.

[R. L. s. 869] (2058)

275.08 AUDITOR TO FIX RATE. The rate per cent of all taxes, except the state tax and taxes the rate of which may be fixed by law, shall be calculated and fixed by the county auditor according to the limitations in this chapter hereinafter prescribed; provided, that if any county, city, town, or school district shall return a greater amount than the prescribed rates will raise, the auditor shall extend only such amount of tax as the limited rate will produce.

[R. L. s. 870] (2059)

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275.09 RATE OF LEVY. 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 shall not exceed five mills, unless such maximum mill levy will not raise the sum of \$40,000 based upon the last preceding assessed valuation of such county, in which case the county board, by unanimous vote, may levy at such rate as will raise the amount levied by the board, but not exceeding said sum of \$40,000, except that in any county now or hereafter having a population of not less than 65,000, nor more than 85,000, according to the last federal census, and having not less than 35, nor more than 45, full or fractional congressional townships, the county board is hereby authorized, by unanimous vote of its members, to make levies for general revenue purposes up to but not exceeding seven mills;

(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, two mills in any town having a taxable valuation of \$100,000 or more, and the amount of which shall not exceed \$150.00 in any town having a taxable valuation of less than \$100,000, and the rate of which shall not exceed one-half of one per cent in any town; the rate of tax for road and bridge purposes in any town shall not exceed five mills per dollar, and the tax for poor purposes shall not exceed two 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 hour after disposing of the annual report, may make an additional levy of not to exceed three mills to enable such town to carry on such necessary governmental functions;

(4) For school district purposes, such amounts as are provided in chapters 120 to 140.

[R. L. s. 871; 1927 c. 313; 1937 c. 379 s. 1; 1939 c. 170] (2060)

275.10 TAX LEVY IN TOWNS. Subdivision 1. **Rate.** The total amount of taxes, exclusive of money and credits, levied in each calendar year by or for any

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town, through the vote of the town meeting or the electors of such town or otherwise, and by or for any board or commission thereof, for any and all general or special purposes whatsoever, including payment of indebtedness and bonds, shall not exceed 17 mills on the dollar of the assessed taxable valuation of the property in the town, exclusive of money and credits, whenever such levy of 17 mills upon the dollar of such assessed taxable valuation will produce a total levy of town taxes as great as or greater than an average of \$1,000 per government section of the entire area of such town, according to government survey of the property therein in any one calendar year, and no such town, by vote of the electors or otherwise, shall contract debts or make expenditures in any calendar year in excess of the amount of taxes assessed for that year, plus any available unexpended balance in prior years against which obligations have not been incurred.

Subdivision 2. Additional levy. If, prior to the calendar year 1927, such town has incurred, by proper authority, a valid indebtedness, including bonds, in excess of its cash on hand, plus any amount in any sinking fund, plus taxes levied prior to 1927 and uncollected but not delinquent, and plus any funds otherwise available, such town, within the limits now permitted by law, may levy, in addition to the foregoing, sufficient sums to pay and discharge such excess indebtedness, bonds and interest thereon, but any such additional sum so levied shall be levied separately and when collected shall be paid into a separate fund and used only for the purpose of paying such excess indebtedness, bonds and interest thereon.

Subdivision 3. Limitation. This section shall not authorize, nor shall it be construed in any instance as authorizing, the levy or spreading of total amounts of taxes for specific purposes or in total amounts in any year in excess of the amount allowed by law at the time of the passage of this section, but this section is and shall be considered an additional limitation.

Subdivision 4. Excessive levy, procedure. If any such town shall return to the county auditor a levy greater than herein permitted, such auditor shall extend only such amount of taxes as the limitations herein prescribed shall permit, and to that end he shall determine the area of such towns as herein described from the records in his office or such other data as to government survey as may be available. If such town shall make levies otherwise valid, in specific amounts, for specific purposes, which aggregate more than the total amount permitted by this section, then the amount of each specific levy shall be reduced and spread by him proportionately, to bring the aggregate within the total limit herein permitted.

[1927 c. 110 ss. 1, 2, 3] (2060-2) (2060-3) (2060-4)

275.11 TAX LEVY FOR GENERAL PURPOSES LIMITED. 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, \$65.00 per capita; 1943, \$62.50 per capita; 1944, \$60.00 per capita; 1945, \$57.50 per capita; 1946, \$55.00 per capita; 1947, \$52.50 per capita; 1948 and thereafter, \$50.00 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, \$70.00 per capita; 1943, \$67.50 per capita; 1944, \$65.00 per capita; 1945, \$62.50 per capita; 1946, \$60.00 per capita; 1947, \$57.50 per capita; 1948, \$55.00 per capita; 1949, \$52.50 per capita; 1950 and thereafter, \$50.00 per capita.

[1921 c. 417 s. 1; 1929 c. 206 s. 1; 1941 c. 543 s. 1] (2061)

275.12 TAX LEVY FOR SCHOOLS LIMITED. The total amount of taxes levied by or for any school district in the state having a population of more than 5,000 for all general and special school purposes including the county school tax of one mill, required to be levied by the statute, but exclusive of any state levy, shall not exceed in any year the amount hereinafter indicated per capita of the population of such school district: 1941, \$57.50 per capita; 1942, \$55.00 per capita; 1943, \$52.50 per capita; 1944, \$50.00 per capita; 1945, \$47.50 per capita; 1946, \$45.00 per capita; 1947, \$42.50 per capita; 1948 and thereafter, \$40.00 per capita; in school districts having a population of 5,000 or less, such levy shall not exceed in any year the amount hereinafter indicated per capita of the population of such school district: 1941 and 1942, \$60.00 per capita; 1943, \$57.50 per capita; 1944, \$55.00 per capita; 1945, \$52.50 per capita; 1946, \$50.00 per capita; 1947, \$47.50 per capita; 1948, \$45.00 per capita; 1949, \$42.50 per capita; 1950 and thereafter, \$40.00 per capita. If in any year

the maximum levy specified herein will not amount to \$110,000 in any district, such district in that year may levy in excess of the amounts herein provided but not in excess of \$60.00 per capita and not in excess of \$110,000.

[1921 c. 417 s. 2; 1941 c. 543 s. 2] (2062)

275.13 ADDITIONAL LEVIES TO COVER INDEBTEDNESS. If, prior to the calendar year 1941, any such city, village, or school district has incurred by proper authority a valid indebtedness, including bonds, in excess of its cash on hand, plus any amount in any sinking fund for the payment of indebtedness; such city, village, or school district, within, but not above, the limits now permitted by law, in addition to the foregoing, may levy sufficient amounts to pay and discharge such excess indebtedness, bonds, and interest thereon; but any such additional sums so levied shall be separately levied, and when collected paid into a separate fund and used only for the purpose of paying such excess indebtedness, bonds, and interest thereon. Nothing in this section shall be construed to affect or limit levies heretofore or hereafter made pursuant to this section for the retirement of indebtedness incurred prior to April 21, 1921, within the limits then permitted by law, or pursuant to section 275.11 for the retirement of indebtedness incurred prior to the calendar year 1929, within the limits then permitted by law. The term "indebtedness" shall include any indebtedness which any such school district is obligated to pay pursuant to Laws 1935-1936, Extra Session, Chapter 2.

[1921 c. 417 s. 3; 1941 c. 543 s. 3] (2063)

275.14 SPECIAL CENSUS MAY BE TAKEN. For the purposes of sections 275.11 to 275.16, the last respective state or federal census, or the census herein provided for, of population taken prior to the calendar year in which any such levy may be made shall govern and shall be conclusive in determining hereunder the population of any city, village, borough, or school district; provided, that in any year in which no state or federal census is taken pursuant to law in any such city, village, borough, or school district affected by sections 275.11 to 275.16 a census may be taken. In cases where a census may be taken in any such city, village, borough, or school district, the council of such city, village, borough, or the school board of such school district, in case it desires such census, shall pass a resolution requesting the taking thereof by the secretary of state and shall furnish the secretary of state a certified copy thereof, whereupon the secretary of state shall cause such census to be taken under his immediate supervision and such rules and regulations as he may prescribe, and shall certify the result thereof to the council of such village, city, borough, or the school board of such school district, as the case may be, within three months from the receipt by him of the certified copy of the resolution. The expense of taking such census shall be paid by the city, village, borough, or school district, as the case may be, in which the same is taken.

The term "council," as used in sections 275.11 to 275.16, means any board or body, whether composed of one or more branches, authorized to make ordinances for the government of a village, city, or borough within this state.

[1921 c. 417 s. 4] (2064)

275.15 NOT TO INCREASE LEVIES. Sections 275.11 to 275.16 shall not authorize, nor be construed as, in any instance, authorizing the levy of total amounts of taxes in any year in excess of the amount allowed by law at the time of the passage of these sections, but shall be considered an additional limitation.

[1921 c. 417 s. 5] (2065)

275.16 COUNTY AUDITOR TO FIX AMOUNT OF LEVY. If any such municipality shall return to the county auditor a levy greater than permitted by sections 275.11 to 275.16, such county auditor shall extend only such amount of taxes as the limitations herein prescribed will permit; provided, if such levy shall include any levy for the payment of bonded indebtedness or judgments, such levies for bonded indebtedness or judgments shall be extended in full, and the remainder of the levies shall be reduced so that the total thereof, including levies for bonds and judgments, shall not exceed such amount as the limitations herein prescribed will permit:

[1921 c. 417 s. 6; 1941 c. 543 s. 4] (2066)

275.161 TO BE CONSIDERED AS ADDITIONAL LIMITATION. Sections 275.11, 275.12, 275.13, and 275.16 shall be considered an additional limitation and shall not be construed as in any instance authorizing the levy of total amounts of taxes in any year in excess of the amount allowed by law on April 28, 1941.

[1941 c. 543 s. 5]

275.17 ISSUE OF MUNICIPAL WARRANTS LIMITED. No city or village in the state wherein the tax levied in the year 1928 exceeded \$100.00 per capita of the population, as defined by sections 275.11 to 275.16, shall draw any order or warrant on any fund until there is sufficient money in such fund to pay the same, together with all orders previously issued against such fund.

[1929 c. 208 s. 1] (2066-1)

275.18 BOARD NOT TO CREATE INDEBTEDNESS. When the expense and obligations incurred chargeable to any particular fund of such city or village in any calendar year are sufficient to absorb 85 per cent of the entire amount of the tax levy payable in that year, including such amount as may remain in the fund from the levy of prior years, no officer, board, or official body of such city or village shall have the power, and no power shall exist, to create any additional indebtedness (save as the remaining 15 per cent of such tax levy is collected) which shall be a charge against that particular fund, or shall be, in any manner, a valid claim against such city or village, but such additional indebtedness attempted to be created shall be a personal claim against the officer or members of the municipal board or body voting for or attempting to create the same.

When any department, board, or commission of such village has the power to expend money, such department, board, or commission shall not, during any year, contract any indebtedness or incur any pecuniary liability which shall be in excess of the sum that may be allotted to its department for that year by the village council. The village council shall, by resolution, prior to March first, each year, set aside for each such department, board, or commission, such sums as it deems necessary and adequate for the proper operation thereof; subject, however, to amendments of such resolution thereof as necessity may require; provided, that that part of the police budget allocated to the payment of salaries in the police department shall not be reduced during the fiscal year, and that only the surplus in such salary budget that is created by reason of death, resignation, or reduction in the number of employees in the department may be placed in the general fund of the village. Any member of any department, board, or commission who attempts to, or does, incur any expense, obligation, or indebtedness against such department, board, or commission, in an amount greater than the sum allotted to the department, board, or commission of which he may be a member, shall be personally liable for such excess indebtedness, expense, or obligation. Where any board operates from funds collected by its own department, it may use the full amount of such funds as may, by law, be provided, notwithstanding the amount of the allotment made by the village council.

[1929 c. 208 s. 2; 1933 c. 231 s. 1; 1937 c. 125 s. 1] (2066-2)

275.19 TAX RECEIPTS TO BE USED FOR PAYING INDEBTEDNESS; EXCEPTIONS. The amount which any such city or village shall have the right to levy pursuant to sections 275.11 to 275.16, over and above the amounts therein authorized to be levied for any and all general and specific purposes, for the purpose of paying indebtedness existing January 1, 1929, as defined in sections 275.11 to 275.16, shall be used for the purpose of paying such indebtedness and the interest accruing thereon, and the remaining part of such levy shall be paid into a separate fund or funds and used only for the purpose of paying obligations incurred against or payable from such fund or funds in the year immediately succeeding the making of such levy, and any balance remaining at the end of any such year may be used in later years in addition to the taxes levied for such year or years.

[1929 c. 208 s. 3] (2066-3)

275.20 MAY SELL CERTIFICATES OF INDEBTEDNESS. At any time after the annual tax levy has been certified to the county auditor, and not earlier than October tenth, in any year, the governing body of such city or village may, by resolution, issue and sell as many certificates of indebtedness as may be needed in anticipation of the collection of taxes so levied for any fund named in such tax levy for the purpose of raising money for any such fund, but no certificate shall be issued and be outstanding for any of such separate funds exceeding 60 per cent of the amount named in the tax levy, as spread by the county auditor, to be collected for the use and benefit of such fund, and no certificate shall be issued to become due and payable later than December thirty-first of the year succeeding the year in which such tax levy, certified to the county auditor, as aforesaid, was made, and the certificates shall not be sold for less than par and accrued interest and shall not bear a greater rate of interest than six per cent per annum; each certificate shall state upon its face for which fund the proceeds of the certificates shall be

used, the total amount of the certificates so issued, and the whole amount embraced in the tax levy for that particular purpose. They shall be numbered consecutively and be in the denominations of \$100.00, or a multiple thereof, and may have interest coupons attached and shall be otherwise of such form and terms and may be made payable at such place as will best aid in their negotiation, which certificates are hereby declared to be negotiable, and the proceeds of the tax assessed and collected, as aforesaid, on account of such fund, and the faith and credit of such city or village shall be irrevocably pledged for the redemption of the certificates so issued. Such certificates shall be paid from the moneys derived from the levy for the year against which they were issued. The money derived from the sale of such certificates shall be credited to such fund or funds for the calendar year immediately succeeding the making of such levy. No certificates for any year shall be issued until all certificates for prior years have been paid, except that any money derived from the sale of certificates for any one year may, if necessary, be used to redeem unpaid certificates issued in a prior year, nor shall any certificate be extended.

[1929 c. 208 s. 4; 1933 c. 231 s. 2] (2066-4)

Note: Limitation of 60 per cent of the amount named in the tax levy is superseded by the provision of section 477.30 permitting issuance of certificates of indebtedness for such cities or villages up to 95 per cent of the tax levy.

275.21 BONDS MAY BE ISSUED TO FUND INDEBTEDNESS. For the purpose only of paying and discharging its valid indebtedness, except bonds, which existed January 1, 1929, and interest thereon until paid, such city or village may issue its bonds in the manner now provided by law, except that such bonds may be issued on a vote of the council thereof without a vote of the electors; provided, that if any moneys received from taxes levied in 1928 and payable in 1929 or income from local sources received since January 1, 1929, have been used prior to the passage of sections 275.17 to 275.21 for the retirement of indebtedness existing January 1, 1929, such bond issue may include the amount of such payments for the purpose of reimbursing the funds from which such moneys were so paid.

[1929 c. 208 s. 5] (2066-5)

275.22 GENERAL PROPERTY TAX LEVY FOR ALL PURPOSES. There shall be levied, annually, on each dollar of taxable property in the state, other than such as is by law otherwise taxed, as assessed and entered on the tax list for the several purposes enumerated, taxes at the rates specified as follows:

For state purposes, such amount as may be levied by the legislature; for county purposes, such amount as may be levied by the county commissioners, the rate of which shall not exceed five mills in any county having a taxable valuation of \$1,000,000 or more, and the amount of which shall not exceed \$5,000 in counties having a taxable valuation of less than \$1,000,000, the rate of such tax shall not exceed one per cent in any county. For town purposes, such sum as may be voted at any legal town meeting, the rate of which shall not exceed two mills in any town having a taxable valuation of \$100,000 or more, and the amount of which shall not exceed \$150.00 in any town having a taxable valuation of less than \$100,000, and the rate of such tax last mentioned shall not exceed one-half of one per cent in any town. In addition to the foregoing, in each town such sum as may be voted at the annual town meeting for road and bridge purposes and for the support of the poor, respectively, in and for said town; provided, that the rate of taxation in any town for road and bridge purposes shall not exceed ten mills per dollar, and the tax for poor purposes shall not exceed five mills per dollar. For school district purposes, in addition to the general tax of one mill, such sum as may be voted at any legal meeting of the qualified voters of the district, the rate of which shall not exceed 15 mills for the support of the school, or one per cent for the erection of a school-house. The aforesaid limitation shall not be construed as prohibiting assessments on property adjacent to local improvements made in any city or incorporated town or village, for the purpose of paying the cost thereof and the damages occasioned thereby; and nothing in this section shall be construed to prevent the county commissioners, town supervisors, or corporate authorities of any city, town, village, or school district from levying any tax which by any special law they may be authorized to levy.

[G. S. 1894 s. 1558; 1899 c. 117; R. L. s. 871; 1907 c. 404 s. 1] (2067)

275.23 LIMITATIONS OF SECTION 275.09. Section 275.09 shall not be construed as prohibiting assessments on property adjacent to local improvements made in any city, town, or village for the purpose of paying the cost thereof, and the damages occasioned thereby, and nothing in section 275.09 shall be construed as

preventing the proper authorities of any county, city, town, village, or school district from levying any tax authorized by special law.

[R. L. s. 872] (2068)

275.24 CITIES OF SECOND CLASS, RATE OF TAX LEVY FOR GENERAL FUND, LIMITATION. Each city in the state which now has or hereafter may have 20,000, and not more than 50,000, inhabitants is hereby authorized and empowered to annually levy for the general fund of such city, in addition to the levy for special funds as now established in such city, a tax not exceeding 16 mills on the dollar of the valuation of all taxable property in such city, according to the last preceding official assessment thereof.

The provisions of this section shall apply to every such city, whether existing under general or special law; and, for the purposes of this section, the population of such city shall be ascertained and determined according to the last census taken under and pursuant to the laws and authority of the state.

[1919 c. 75 ss. 1, 2] (2068-1) (2068-2)

275.25 CERTAIN CITIES MAY ISSUE BONDS TO PAY OUTSTANDING INDEBTEDNESS. The governing body of any city of the fourth class now or hereafter organized and operating under a home rule charter adopted pursuant to the Constitution of the State of Minnesota, Article 4, Section 36, the charter of which provides that the annual tax levy upon all the property in such city shall not exceed 20 mills, may, notwithstanding such maximum of annual tax levy, levy not to exceed ten mills annually, in addition to the 20 mills, for the purpose of creating a fund with which to retire outstanding bonds of any such city prior to July 1, 1929, or any refundment of such bonds. All money derived from any such additional levy shall be used only for the purpose of retiring such bonds of any such city.

[1927 c. 267; 1929 c. 292] (2068-3)

275.26 EXCESSIVE LEVY; INJUNCTION. When any county board shall levy taxes for any purpose in excess of the amount allowed by law, any taxpayer thereby affected, for himself and all other interested taxpayers in the county, may bring an action against the treasurer, the auditor, and the board of such county, to enjoin the collection of such taxes, and for an order requiring the defendants, or either of them, to correct the levy, and for such other order as may be proper for the correction and adjustment of such taxes and levy, notwithstanding that such taxpayers have a speedy and adequate remedy in the ordinary course of law. When so corrected and adjusted, the taxes may be collected as other taxes.

[R. L. s. 873] (2069)

275.27 CONTRACTS IN EXCESS VOID; LIABILITY OF OFFICERS. It shall be unlawful for the authorities of any county, town, city, village, or school district, unless expressly authorized by law, to contract any debt or incur any pecuniary liability for the payment of either the principal or the interest of which, during the current or any subsequent year, it shall be necessary to levy a rate of taxes higher than the maximum prescribed by law. Every such contract shall be null and void in regard to any obligation thereby sought to be imposed upon such corporation; but every officer, agent, or member thereof who participates in or authorizes the making of such contract shall be individually liable for its performance. Every such officer or agent who is present when such contract is made or authorized shall be deemed to participate in or authorize the making thereof, as the case may be, unless he enter or cause to be entered his dissent therefrom in the records of such corporation.

[R. L. s. 874] (2070)

275.28 TAX LISTS. Subdivision 1. **Auditor to make.** The county auditor shall make out the tax lists according to the prescribed form, and to correspond with the assessment districts. The rate per cent necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by the commissioner of taxation; but, in calculating such rates, no rate shall be used resulting in a fraction other than a decimal fraction, or less than one-tenth of a mill; and, in extending any tax, whenever it amounts to the fractional part of a cent, it shall be made one cent. The tax lists shall also be made out to correspond with the assessment books in reference to ownership and description of property, with columns for the valuation and for the various items of tax included in the total amount of all taxes set down opposite each description; and opposite each description which has been sold for taxes, and which is subject to redemption,

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but not redeemed, shall be placed the words "sold for taxes." The amount of all special taxes shall be entered in the proper columns, but the general taxes may be shown by entering the rate per cent of each tax at the head of the proper columns, without extending the same, in which case a schedule of the rates per cent of such taxes shall be made on the first page of each tax list. If the auditor shall fail to enter on any such list before its delivery to the treasurer any tax levied, such tax may be subsequently entered.

Subdivision 2. Certificate to tax lists. The auditor shall make in each tax book or list a certificate in the following form:

I, A.B., auditor of county, and state of Minnesota, do hereby certify that the following is a correct list of the taxes levied on the real and personal property in the (town or district, as the case may be) of for the year 19.....

Witness my hand and official seal this day of, 19.....

County Auditor.

[R. L. ss. 875, 876] (2071) (2072)

275.29 ABSTRACT TO STATE AUDITOR. On or before January first, in each year, the county auditor shall make and transmit to the state auditor, in such form as may be prescribed, a complete abstract of the tax lists of the county, showing the number of acres of land assessed; its value, including the structures thereon; the value of town and city lots, including structures; the total value of all taxable personal property in the several assessment districts; the aggregate amount of all taxable property in the county, and the total amount of taxes levied therein for state, county, town, and all other purposes for that year.

[R. L. s. 877] (2073)

275.30 PERSONAL PROPERTY TAX LISTS IN CERTAIN COUNTIES. Subdivision 1. Publication. The county treasurer of each county in this state which now has, or hereafter may have, less than 150,000 inhabitants shall cause to be published once, between January first and February first each year in a legal newspaper published in the county, that portion of the current personal property tax list which pertains to personal property taxes in cities, villages, towns, or assessment districts nearest the place where such newspaper is published, so far as practicable, the portion of such list to be published in the respective newspaper to be fixed and designated by the county treasurer. Whenever and wherever any city or village is situated in more than one county, that portion of the current personal property tax list which pertains to personal property within such city or village shall be published, so far as practicable, in any legal newspaper published within the corporate limits of such city or village, and any such publication shall be of the same force and effect as if published in any legal newspaper within the county.

Subdivision 2. Form and contents. Such list shall give the name of the person, firm, or corporation assessed for such tax; the city, village, town, or assessment district where the same was assessed; the assessed value of personal property for purposes of taxation upon which such tax is based; the amount of the tax; and by reference to school district, the total tax rate. Such list may be substantially in the following form:

PERSONAL PROPERTY TAX LIST

19.....

Town, city, or village of

Total tax rate of school districts.

School Dist. No., mills. School Dist. No., mills.

School Dist. No., mills. School Dist. No., mills.

Name Valuation Tax

Subdivision 3. Proof of Publication. Proof of the publication of such lists shall be made and filed with the county auditor and the payment of such publication shall be made, on properly itemized and verified statements, from the county revenue fund, at a rate not to exceed the rate fixed by law for other similar publications required to be made by counties.

[1917 c. 392 ss. 1, 2, 3; 1925 c. 229] (2073-1) (2073-2) (2073-3)

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275.31 LIMITATION OF SECTIONS 275.31 TO 275.35. Sections 275.31 to 275.35 apply to all towns in the state having a population of more than 3,000, exclusive of incorporated villages or cities therein, and an assessed valuation of taxable property, exclusive of money and credits, of more than \$10,000,000.

[1935 c. 133 s. 1] (2060-5)

275.32 LIMIT OF TAX LEVY. The total amount of taxes, exclusive of money and credits taxes, levied by or for any such town, through the vote of the town meeting or the electors of such town or otherwise, and by or for any board or commission thereof, for any and all general or special purposes whatsoever, including payment of indebtedness and bonds, shall not exceed 16 mills on the dollar of the assessed taxable valuation of the property in any such town, exclusive of money and credits, in the year 1935; shall not exceed 15½ mills on the dollar in the years 1936 and 1937, each; shall not exceed 15 mills on the dollar in the year 1938; shall not exceed 14½ mills on the dollar in the year 1939; shall not exceed 14 mills on the dollar in the year 1940; shall not exceed 13 mills on the dollar in the year 1941; and in the year 1942 and in each year thereafter such total levy shall not exceed 12 mills on the dollar of the assessed taxable valuation of the property of any such town, exclusive of money and credits, whenever such levies as herein specified will produce a total levy of town taxes as great as or greater than an average of \$1,000 per government section of the entire area of such town, according to the government survey of the property therein in any one calendar year.

[1935 c. 133 s. 2] (2060-6)

275.33 LIMITATION OF EXPENDITURES. No such town, by vote of the electors or otherwise, shall contract debts or make expenditures in any calendar year in excess of the amount of taxes levied for that year, plus any available unexpended balance in prior years against which obligations have not been incurred.

[1935 c. 133 s. 3] (2060-7)

275.34 ADDITIONAL LIMITATION. Sections 275.31 to 275.35 shall not authorize, nor be construed in any instance as authorizing, the levy or spreading of total amounts of taxes for specific purposes or in total amounts in any year in excess of the amount allowed by law at the time of the passage of sections 275.31 to 275.35, but shall be an additional limitation.

[1935 c. 133 s. 4] (2060-8)

275.35 COUNTY AUDITOR TO MAKE LEVY WITHIN LIMIT. If any such town shall return to the county auditor a levy greater than herein permitted, such auditor shall extend only such amount of taxes as the limitations herein prescribed shall permit, and to that end he shall determine the area of such towns as herein described from the records in his office or such other data as to government survey as may be available. If any such town shall make levies otherwise valid, in specific amounts, for specific purposes, which aggregate more than the total amount permitted by sections 275.31 to 275.35, then the amount of each specific levy shall be reduced and spread by him proportionately to bring the aggregate within the total limit herein permitted.

[1935 c. 133 s. 5] (2060-9)

275.36 TAX LEVY IN CITIES OF THIRD CLASS. The governing body of any city of the third class now or hereafter organized in this state and operating under a home rule charter which provides that the annual tax levy shall not exceed 20 mills on the dollar of the taxable valuation of the city for all purposes, and wherein there are due and delinquent special assessments in the sum of \$25,000, or more, may, notwithstanding the maximum of annual tax levy, levy not to exceed three mills annually, in addition to the 20 mills, for the purpose of creating a fund with which to retire and pay outstanding certificates of indebtedness of any such city issued prior to July 1, 1937. All moneys derived from any such additional levy shall be used only for the purpose of retiring such certificates of indebtedness of any such city.

[1937 c. 66 s. 1] (2061-1)

275.37 TAX LEVY IN CERTAIN VILLAGES. Any village now or hereafter having a population of not less than 2,800, or more than 3,200, according to the 1940 federal census, and an assessed valuation of not more than \$900,000, exclusive of money and credits, located in a county having an area of not less than 43, nor more than 45, full or fractional townships and a population of not less than 25,000, nor

more than 32,000, according to the last federal census, may levy annually for general corporation purposes, an amount not exceeding 25 mills on its assessed valuation.

[1937 c. 141 s. 1; 1941 c. 133] (2061-2)

275.38 TAX LEVY IN CERTAIN VILLAGES. This section shall apply to villages having a population of more than 2,500, and less than 3,000, according to the last federal census, and an assessed valuation, exclusive of money and credits, of more than \$3,000,000, of which valuation more than 70 per cent consists of iron ore.

If the assessed valuation of any such village, exclusive of money and credits, as equalized by the commissioner of taxation, within three years following passage and approval of this section, shall be reduced so that the valuation upon which the county auditor spreads the levy of any such village is more than 20 per cent less than the assessed valuation upon which taxes for the year 1936 were spread, such village for a period of four years following such reduction may levy 25 mills for general corporation purposes instead of the 20 mills now permitted by law.

[1937 c. 194 ss. 1, 2] (2061-3) (2061-4)

275.39 SCHOOL DISTRICTS; TAX LIMITS. Sections 275.39 to 275.42 shall apply to all school districts in the state having a population of more than 10,000, and less than 50,000, and having an assessed valuation of taxable property, exclusive of money and credits, of more than \$50,000,000.

The total amount of taxes which may be levied by or for any such school district for any and all general and special purposes whatsoever, including payment of indebtedness and bonds, and including the county school tax of one mill required to be levied by statute, but exclusive of any state levy, shall not exceed, in the year 1935, \$51.75 per capita of the population of such school district; in the year 1936 shall not exceed \$51.00 per capita; in the year 1937 shall not exceed \$49.00 per capita; in the year 1938 shall not exceed \$48.00 per capita; in the year 1939 shall not exceed \$47.50 per capita; in the year 1940 shall not exceed \$47.50 per capita; in the year 1941 shall not exceed \$47.50 per capita; in the year 1942 and in each year thereafter shall not exceed \$40.00 per capita.

[1935 c. 132 ss. 1, 2] (2062-1) (2062-2)

275.40 SINKING FUND FOR BONDS AND INTEREST. Any such school district having outstanding, at the time of the passage of sections 275.39 to 275.42, any bonded or other indebtedness shall, out of the levies permitted within the limits above stated, set aside each year sufficient money to pay and discharge the interest on such bonded or other indebtedness and at least one-tenth of the principal of such indebtedness. In addition thereto, such school district shall establish and set aside out of the levies permitted within the limits above stated a sinking fund sufficient so that by January 1, 1942, and including the amounts apportioned thereto in the levy of the year 1941, there will have been accumulated in such fund enough to pay and discharge all bonded indebtedness existing at the time of the passage of sections 275.39 to 275.42, with interest thereon. Such school district shall, prior to making the levy of the year 1935, by resolution determine the amount of money from each year's tax levy up to and including the levy for the year 1941, which shall be set aside to meet bond payments and interest and accumulate the sinking fund above provided for, and shall certify a copy of such resolution to the auditor of the county in which such school district is situated. If the outstanding indebtedness of the school district consists of bonds held by the State of Minnesota, the county auditor, each year as the tax levy is made, shall spread the same so that at least the amounts stated in the resolution are levied for state loan bonds and interest thereon, and when collected are paid into the special fund provided by law for that purpose. Such levies shall be spread so that the total levy for the district does not exceed in any year the limits herein provided.

[1935 c. 132 s. 3] (2062-3)

275.41 WHICH CENSUS TO GOVERN. For the purposes of sections 275.39 to 275.42, the last state or federal census of population taken prior to the enactment hereof shall govern and shall be conclusive in determining hereunder the population of any such school district until and including the levy of the year 1942; thereafter the last respective state or federal census of population taken prior to the calendar year in which any such levy may be made shall govern; provided, that if the federal census of 1940 or any subsequent decennial federal census shall not be taken so as to show the population of any school district hereunder; or, if the population of

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such school district cannot be computed from the district enumerators' reports prepared and filed at the time of the taking of the federal census, the governing body of the school district shall, at any time within two years following the end of the calendar year in which such federal census is taken, have a special census taken of the population of the district in the following manner: The governing body of the school district shall pass a resolution requesting the taking thereof by the secretary of state, and shall furnish the secretary of state a certified copy thereof; whereupon the secretary of state shall cause such census to be taken under his immediate supervision and under such rules and regulations as he may prescribe, and shall certify the result thereof to the governing body of any such school district within three months from the receipt by him of such resolution. The expense of taking such census shall be paid by the school district in which the same is taken. In the year 1945, and every tenth year thereafter, the governing body of such school district may, if it desires a special census taken of the population of the district, have the same taken under the direction of the secretary of state in the manner above provided.

[1935 c. 132 s. 4] (2062-4)

275.42 COUNTY AUDITOR TO MAKE LEVY WITHIN LIMIT. If any such school district shall return to the county auditor a levy greater than herein permitted, such county auditor shall extend only such amount of taxes as the limitations herein prescribed will permit.

[1935 c. 132 s. 5] (2062-5)

275.43 TAX LEVY FOR CERTAIN SCHOOL DISTRICTS. Any special school district organized under a special law and having less than six square miles in area and now or hereafter having not less than 2,000, nor more than 5,000, inhabitants is hereby authorized to annually levy for general school purposes a tax of not to exceed 35 mills on the dollar of the valuation of all taxable property in the district, according to the preceding official assessment thereof; provided, that this section shall not be applicable to any districts the boundaries of which are coterminous with the boundaries of any city.

[1937 c. 260 s. 1] (2062-6)

275.44 CERTAIN VILLAGES AND CITIES, LIMITATION OF TAX LEVY. Sections 275.44 to 275.47 shall apply to all villages and cities in the state having a population of more than 10,000, and less than 50,000, and having an assessed valuation of taxable property, exclusive of money and credits, of more than \$35,000,000.

The total amount of taxes levied in each year by or for any such city or village for any and all general and special purposes whatsoever, exclusive of taxes levied for special assessments for local improvements upon property specially benefited thereby, shall not exceed \$50.00 per capita of the population of such city or village.

If any such city or village, subject to the provisions of sections 275.17 to 275.21, has, prior to the calendar year 1929, incurred, by proper authority, a valid indebtedness, including bonds issued in 1929 to fund indebtedness incurred prior thereto, in excess of its cash on hand, plus any amount in any sinking fund, such city or village, within, but not above, the limits now permitted by law, in addition to the foregoing, may levy sufficient amounts to pay and discharge such excess indebtedness, bonds, and interest thereon; but any such additional sum so levied shall be separately levied; and, when collected, shall be paid into a separate fund and used only for the purpose of paying such excess indebtedness, bonds, and interest thereon.

[1935 c. 134 ss. 1, 2] (2066-7) (2066-8)

275.45 WHICH CENSUS TO GOVERN. For the purposes of sections 275.44 to 275.47, the last respective state or federal census of population taken prior to the enactment thereof shall govern and be conclusive in determining hereunder the population of any such city or village in fixing all levies up to and including the levy of the year 1942. For levies subsequent to the year 1942 the last respective state or federal census prior to the calendar year in which any such levy may be made shall govern. In the year 1945, and each tenth year thereafter, the council of such city or village may, in case it desires a special census, pass a resolution requesting the taking thereof by the secretary of state, and shall furnish the secretary of state a certified copy thereof; whereupon the secretary of state shall cause such census to be taken under his immediate supervision, and under such rules and regulations as he may prescribe, and shall certify the result thereof to the council of such village or city within three months from the receipt by him of such

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certified copy of resolution. The expense of taking such census shall be paid by the city or village in which the same is taken.

[1935 c. 134 s. 3] (2066-9)

275.46 LIMITATION OF LEVY. Sections 275.44 to 275.47 shall not authorize, or be construed as in any instance authorizing, the levy of total amounts of taxes in any year in excess of the amount allowed by law at the time of the passage of sections 275.44 to 275.47, and shall be considered an additional limitation.

[1935 c. 134 s. 4] (2066-10)

275.47 COUNTY AUDITOR TO MAKE LEVY WITHIN LIMIT. If any such city or village shall return to the county auditor a levy greater than herein permitted, such county auditor shall extend only such amount of taxes as the limitations herein prescribed will permit.

[1935 c. 134 s. 5] (2066-11)