

CHAPTER 275

TAXES; LEVY, EXTENSION

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275.01 LEVY IN SPECIFIC AMOUNTS. All taxes shall be levied or voted in specific amounts and the rates percent 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 LEGISLATIVE LEVY, EXCEPTIONS; CERTIFICATION OF TAX RATE. The state tax shall be levied by the legislature on all taxable property in the state, except class 2 property as defined in section 273.13 and the rate of such tax shall be certified by the state auditor to each county auditor on or before November 15 annually.

[R. L. s. 867; 1935 c 282; Ex 1959 c 70 art 2 s 1; 1965 c 45 s 49] (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 percent of the same.

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

275.04 [Repealed, 1965 c 45 s 73]

275.05 [Repealed, 1965 c 45 s 73]

275.06 [Repealed, 1965 c 45 s 73]

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)

275.075 OMISSION BY INADVERTENCE; CORRECTION. Whenever the amount of taxes as levied and certified by the tax levying body of any county, city, village, borough, town, or school district has not been, as the result of error or inadvertence by the county auditor extended and spread in conformity therewith, such tax levying body may include in its tax levy for the year following, the whole or any part of the amount so omitted through error or inadvertence in addition to its current levy and in addition to and notwithstanding any limitations to the contrary.

[1947 c 71 s 1]

275.08 AUDITOR TO FIX RATE. The rate percent 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)

275.09 RATE OF TAX. Subdivision 1. **State purposes.** 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 state purposes taxes in such amount as is levied by the legislature.

Subd. 2. **County purposes.** 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 county purposes, such amount as is levied by the county board. In any county with not less than 100,000 inhabitants the rate of tax for general revenue purposes shall not exceed five mills, and in any county with less than 100,000 inhabitants, the rate of tax for general revenue purposes shall not exceed 15 mills, unless this maximum mill levy will not raise a sum equal to the amount specified in this subdivision for each county of less than 30,000 inhabitants according to the following classifications:

(a) In any county with less than 10,000 inhabitants, \$125,000.

(b) In any county with 10,000 but less than 20,000 inhabitants, \$150,000.

(c) In any county with 20,000 but less than 30,000 inhabitants, \$160,000; based upon the last preceding taxable valuation of such county, in which case the county board may levy in such rate as will raise the amount levied by the board to, but not exceeding said sum.

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 1961, the county board may include the amount of deficit caused by such expenditures in the levy for the years 1961 or 1962, in addition to the amount hereinbefore provided. This subdivision shall not affect the maximum tax levy for general revenue purposes in any county in which a higher maximum is now permitted by law nor shall it be construed as superseding any other act enacted by the 1961 session of the legislature relating to the same subject.

For the sole purpose of appropriating money as authorized by Minnesota Statutes, Section 376.08, there may be levied, in any year, an additional sum not exceeding \$65,000.

Subd. 3. **Town purposes.** 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 town purposes, such amount as is voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as are voted at the annual town meeting for road and bridge purposes and for the support of the poor, ten mills in any town having a population of more than 7,000, excluding the population of any cities or villages therein, 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 percent in any town. The rate of tax for road and bridge purposes in any town shall not exceed the rate provided by section 164.04, and the tax for poor purposes shall not exceed five mills. In any town in which the amount levied within the above limitations is not sufficient to enable the 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 the town to carry on such necessary governmental functions.

Subd. 4. **School purposes.** 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 school purposes, such amounts as are provided in Minnesota Statutes, Chapters 120 to 132.

[R L s 871; 1927 c 313 s 1; 1937 c 379 s 1; 1939 c 170 s 1; 1943 c 183 s 1; 1945 c 450 s 1; 1947 c 268 s 1; 1949 c 141 s 1; 1949 c 418 s 1; 1951 c 149 s 1; 1951 c 352 s 1; 1951 c 423 s 1; 1953 c 241 s 1; 1953 c 565 s 1; 1953 c 585 s 1; 1955 c 524 s 1; 1957 c 436 s 1; 1961 c 422 s 1; 1961 c 560 s 25] (2060)

NOTE: See also Section 275.23.

275.091 ACTS PROVIDING FOR A HIGHER LEVY NOT SUPERSEDED OR REPEALED. 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 1949 session of the legislature, relating to the same subject.

[1947 c 268 s 2; 1949 c 141 s 2]

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

Subd. 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.

Subd. 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.

Subd. 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. Subdivision 1. The total amount of taxes levied by or for any city or village, 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 \$54 per capita of the population of such city or village.

Subd. 2. In any city or village, except those organized according to Chapter 8, Laws of 1895, in addition to the levy provided for in subdivision 1, an additional levy may be made for general fund purposes as herein provided:

If the Revised Consumer 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 15 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 maximum levy limit shall, subject to the restrictions of this subdivision, be increased by 3½ percent for each of the first 6 points that said index may be increased and by one percent for each additional point increased above 6. A fractional point in-

crease shall be disregarded if less than one-half point and treated as one point if one-half point, or more. In any city where more than 25 percent of the assessed valuation consists of iron ore and in any village, the levy permitted by this paragraph shall be in addition to any statutory or charter limitations. In any other city, the levy authorized by this paragraph shall be made within charter limitations.

Subd. 3. [Repealed, 1961 c 500 s 2]

[1921 c 417 s 1; 1929 c 206 s 1; 1941 c 543 s 1; 1951 c 539 s 1; 1953 c 577 s 1; 1957 c 710 s 1; 1961 c 500 s 1] (2061)

275.12 [Repealed, Ex1971 c 31 art 20 s 25]

275.121 [Local]

275.122 M.S. 1969 [Expired]

275.123 [Repealed, Ex1971 c 31 art 20 s 25]

275.124 REPORT OF CERTIFIED LEVY. Prior to March 1 of each year, each county auditor shall report to the commissioner of education on forms furnished by the commissioner, the amount of the certified levy made by each school district within the county maintaining one or more classified secondary schools. The reports shall also contain the amount payable to each district pursuant to sections 273.13, subdivision 15, 273.69, 297A.55 and 297A.57.

[1969 c 1109 s 3]

275.125 TAX LEVY, SCHOOL DISTRICTS. Subdivision 1. Except as may otherwise be provided in this section, the words and phrases defined in section 124.212 when used in this section shall have the meanings ascribed to them in section 124.212.

Subd. 2. Except as otherwise provided in this section, each school district in the state shall levy a tax for all general and special school purposes which will yield not more than an amount equal to 30 mills times the adjusted assessed valuation of the district for the year prior to the year in which the levy is made. This prescribed levy is subject to the following exceptions:

(1) Any district whose foundation aid for the 1972-1973 school year will be computed pursuant to section 124.212, subdivision 7, clause (1), shall levy in 1971, for collection in 1972, a tax which will yield not more than an amount equal to the product of the following serial multiplication: 30 mills times the ratio of the sum of the district's 1970-1971 adjusted maintenance cost per pupil unit in average daily membership and \$87 per pupil unit in average daily membership divided by \$750 times the 1970 adjusted assessed valuation of the district.

(2) Any district whose foundation aid for the 1972-1973 school year is computed pursuant to section 124.212, subdivision 7, clause (1), shall have a 1972 levy, collectible in 1973 not more than the amount equal to the product of the following serial multiplication: 30 mills times the ratio of the sum of the 1970-1971 adjusted maintenance cost per pupil unit in average daily membership and \$125 per pupil unit in average daily membership divided by \$750 times the 1971 adjusted assessed valuation of the district, provided that the product may not exceed 30 mills times the 1971 adjusted assessed valuation of the district.

(3) The levy prescribed by this subdivision may be increased in any amount which is approved by the voters of the district in a referendum called for that purpose. Such a referendum may be called only by the school board. The referendum may be held on the date set for the election of members to the school board, or on the equivalent date in any year in which there is no such election, or between September 1 and September 20. In 1971 a school board may call a referendum not later than December 15 in order to establish an additional levy collectible in 1972. The question on the ballot shall be whether a specific millage may be added to that allowed by this subdivision. If approved, the additional millage shall be allowed each year until and including the 1972 levy, collectible in 1973, or until revoked by the voters of the district at a subsequent referendum, which may be called by the school board and which shall be called by the school board upon the written petition of five percent of the qualified voters of the district. A referendum to revoke the additional millage shall be held only on the date set for the election of members to the school board, or on the equivalent date in any year in which there is no such election. Notwithstanding any statute to the contrary, it shall require approval of 50 percent plus one of those voting on the question to pass a referendum.

Subd. 3. In addition to the levy prescribed by subdivision 2, each district may levy additional amounts as follows:

(1) The amounts necessary to make payments for bonds issued and for interest thereon, and for repayment of debt service loans and capital loans, the amount authorized for capital outlay pursuant to section 124.04 and the amount authorized for liabilities of dissolved districts pursuant to section 122.45.

(2) An amount necessary to pay the estimated actual transportation costs of the district for the following school year less estimated state transportation reimbursement for the current year. The money raised by this additional levy may be used only for costs incurred in transportation which is partially reimbursable under sections 124.22 and 124.32.

(3) For purposes of the 1971 levy, collectible in 1972, any district, in which the sum of \$87 per pupil unit in average daily membership and the difference between the reimbursement entitlement per pupil unit in average daily membership for 1970-1971 school year programs for handicapped children and the 1970-1971 adjusted maintenance cost per pupil unit in average daily membership is greater than \$750 per pupil unit, may levy an amount per pupil unit which is equal to or less than the difference between said sum and \$750 per pupil unit. A district which is located in a city of the first class may not qualify for an additional levy that exceeds 1.5 mills times the adjusted assessed valuation of the district.

(4) For purposes of the 1972 levy collectible in 1973, any district, which qualified for an additional levy under subparagraph (3) of this subdivision, and in which the sum of the additional amount per pupil unit authorized by subparagraph (3) and \$750 per pupil unit is greater than \$788 per pupil unit may levy an additional amount per pupil unit which is equal to or less than \$38 per pupil unit plus the difference between said sum and \$788 per pupil unit. A district which is located in a city of the first class may not qualify for an additional levy that exceeds 1.5 mills times the adjusted assessed valuation of the district.

(5) Each district which maintains a post secondary area vocational technical school shall report to the commissioner of education the receipts and expenditures of the district for the area vocational technical school by September of the fiscal year ending in the preceding June. The commissioner shall prescribe the form of the report.

Each district or county maintaining a post secondary area vocational technical school may levy an additional levy exclusively for this school, but such levy in a district within a city of the first class may not exceed .5 mills times the adjusted assessed valuation of the district as determined by the equalization aid review committee for the year prior to the certification of the levy.

(6) (A) In order that the transition from existing patterns of financing public schools to the system prescribed in Extra Session Laws 1971, Chapter 31, Article 20 may be made in an orderly fashion, a district may levy an additional levy under the terms of this section.

(B) If that part of the levy certified by the school district in 1970, received in 1971, plus so much of the levy, allowed under subdivisions 2 and 3, sections 1 to 5 of this act, to be certified in 1971, received in 1972, as will be received between July 1, 1971 and June 30, 1972, and when added to all other state aids, local funds available and net existing local debts, exclusive of bonded debt and existing capital loans will not be sufficient to allow a district to spend an amount per pupil unit sufficient to raise its 1970-1971 adjusted maintenance cost per pupil unit by \$42 it may petition the commissioner of education for authority to levy an additional levy. Before such a levy can be made, the commissioner must authorize such a levy. Such authorization shall specify the amount of the levy, provided that such levy may not exceed .5 mills in a city of the first class or 1.5 mills in any other district times the 1970 adjusted assessed valuation of the district as determined by the equalization aid review committee.

(C) If the additional levy allowed in (B) is insufficient to raise the adjusted maintenance cost of a district to \$42 above its costs in 1970-1971 it may petition the commissioner of education for authority to issue general obligation bonds of an amount sufficient to meet the deficiency. The commissioner must authorize such a bond issue. The authorization shall specify the amount of the bond issue provided that the levy authorization to pay the principal and interest on the bonds

may not exceed .5 mills in a district within a city of the first class, or 1.5 mills in any other district, times the 1970 adjusted assessed valuation of the district as determined by the equalization aid review committee. The bonds authorized by this section shall be sold and issued pursuant to the provisions of chapter 475, except as otherwise provided herein. Such bonds shall not be included in computing any debt limitation for a district and no election shall be required for their sale and issuance.

A district may not be authorized an additional levy under both (B) and (C) of this section.

Subd. 4. Any district which in any year levies an amount which is greater than the amount allowed by subdivisions 2 and 3, shall lose an amount of state foundation aid equal to one-half of the excess in the levy, provided that any levy which is found to be excessive as a result of a decision of the tax court or a redetermination by the equalization aid review committee under section 124.212, subdivisions 11 to 20, shall not be compensated for in the next levy of the district. The amount of aid lost shall be deducted from the aid which would otherwise have been received for the school year which commences in the calendar year during which the excessive levy is being collected. Any foundation aid so withheld shall be withheld in accordance with the procedures specified in section 124.15. A levy made in 1971 prior to the effective date of Extra Session Laws 1971, Chapter 31, Article 20 shall be reviewed, and may be modified, by the appropriate authority of the district for the purpose of reducing such levy to conform to the limitation imposed by Extra Session Laws 1971, Chapter 31, Article 20. Any reduction in such levy made prior to December 15, 1971 shall be given the same effect as though such reduction had been made prior to the expiration of the time allowed by law for making the levy.

Subd. 5. For the purposes of this section, the number by pupil units in average daily membership shall be computed in accordance with section 124.17, provided that the district may use an estimated average daily membership for the current school year. Any district which increased its pupil units, exclusive of consolidation, or merger of districts, or change of definition of pupil units by more than five percent from one year to another may use an estimated pupil unit count for the next succeeding school year for determining a levy certified in the current year. If as a result of such estimate the levy is different from the amount that could actually have been levied under this section had such levy been based upon the pupil units computed under section 124.17 for that school year, then in that event the authorized levy for the following year shall be adjusted for the difference.

Subd. 6. Notwithstanding any other charter provision, general or special laws to the contrary, every school district in the state shall abide by the terms and provisions of this section.

Subd. 7. By November 1 of each year (December 1, in 1971 only) each district shall submit to the commissioner of education and the commissioner of taxation a certificate of compliance with the levy limitations of this section and of section 124.04. The commissioner of taxation shall prescribe the form of this certificate.

[*Ex1971 c 31 art 20 s 8*]

275.126 TEACHER RETIREMENT FUND LEVIES, EXEMPTIONS FROM LIMITATIONS. Levies for teacher retirement fund associations established under the provisions of section 354.15 are exempt from the levy limitations of Extra Session Laws 1971, Chapter 31, Article 20.

[*Ex1971 c 31 art 20 s 35*]

275.127 SCHOOL DISTRICTS WITHIN CITIES OF FIRST CLASS; RETIREMENT LEVIES, EXEMPTION FROM LIMITATIONS. Retirement levies by school districts within districts of the first class under sections 422.01 to 422.54 are exempt from the levy limitations of Extra Session Laws 1971, Chapter 31, Article 20, but not those of Extra Session Laws 1971, Chapter 31, Article 26.

[*Ex1971 c 31 art 20 s 36*]

275.13 M.S. 1969 [Expired]

275.14 CENSUS. For the purposes of sections 275.11 to 275.16, 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 and shall be conclusive in determining hereunder the population of any city, village, borough, or school districts. Provided, if by the 1970 Federal Census, any school district shall have less population than that upon which the 1970 tax levy of said district was based, and shall not have had a subsequent special census, as authorized hereby, the population for subsequent years for the purposes of sections 275.11 to 275.16, may at the option of the district be computed as follows: For the year 1971, the same population as for 1970; for the year 1972, the population used in computing the 1970 levy, decreased by one-fourth of the loss in population shown by the 1970 census; for each of the next two subsequent years, an additional one-fourth of the population loss shown by the 1970 census shall be deducted; thereafter, the said 1970 federal census shall control until a subsequent federal or state census is taken.

If by the 1970 federal census, any city or village shall have less population than that upon which the 1970 tax levy of said city or village was based, and shall not have had a subsequent special census, as authorized hereby, the population for subsequent years for the purposes of sections 275.11 to 275.16, shall be computed as follows: For the year 1971, the same population as for 1970; for the year 1972, the population used in computing the 1970 levy, decreased by one-fourth of the loss in population shown by the 1970 census; for each of the next two subsequent years an additional one-fourth of the population loss shown by the 1970 census shall be deducted; thereafter the said 1970 federal census shall control until a subsequent federal or state census is taken. 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 as hereinafter provided. 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; and such special census may be used for such purpose within the year it is taken or at any time thereafter. 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.

In the event that a census tract employed in taking a federal, state, or local census overlaps two or more school districts, the county auditor shall, on the basis of the best information available, allocate the population of said census tract to the school districts involved.

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; 1951 c 447 s 1; 1961 c 593 s 1; 1971 c 16 s 1; 1971 c 783 s 1] (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 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 [Local]

275.18 [Local]

275.19 [Local]

275.20 [Local]

275.21 [Local]

275.22 [Repealed, 1967 c 584 s 1]

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 GENERAL FUND, TAX RATE; CITIES OF SECOND CLASS. Each city of the second class not operating under a home rule charter 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 50 mills on the dollar of the valuation of all taxable property in such city, according to the last preceding official assessment thereof.

[1919 c 75 s 1, 2; 1951 c 298 s 1; 1953 c 176 s 1] (2068-1, 2068-2)

275.25 [Repealed, 1969 c 9 s 100]

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 percent necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by the state board of equalization, 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, 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 percent of each tax at the head of the proper columns, without extending the same, in which case a schedule of the rates percent 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. The tax lists shall be deemed completed, and all taxes extended thereon, as of November 16 annually.

Subd. 2. Certificate of auditor. The auditor shall make in each assessment book or list a certificate in the following form:

I, A.B., auditor of _____ county, and the 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— (being the same year the property was assessed and the tax levied), to become payable in the year 19—.

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

County Auditor.

Subd. 3. Designation of year of tax. Beginning with property taxes payable in 1964, taxes on real and personal property shall continue to be related to the year in which assessed but shall be designated by the year in which they become payable but the liens shall relate back to the assessment date preceding except as otherwise provided, and further provided that such designation shall not be deemed to change the date or period to which such property taxes relate.

Subd. 4. Unit card ledger counties. In any county in this state in which the county auditor has elected to come under the provisions of section 273.03, subdivision 2, he shall cause to be prepared a record to be known as "Real estate assessment and tax list for the year". In addition to the information provided for in section 275.28, subdivision 1, to be shown in tax lists, there shall also be included the amount of true and full value of land, building, and machinery, if any, and the total true and full value assessed against each parcel of real estate contained in such lists.

In such counties the auditor shall make in each list a certificate in the following form:

"I, _____, auditor of _____ county and State of Minnesota, do hereby certify that the following is a correct list of the taxes levied on the real property, based on the total true and full value indicated therein, 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 s 875, 876; 1963 c 39 s 1, 2; 1963 c 781 s 5; 1965 c 545 s 1; 1969 c 323 s 1] (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 1 and February 1, 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 said newspaper is published, so far as practicable, the portion of said 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 said city or village, shall be pub-

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lished, so far as practicable, in any legal newspaper published within the corporate limits of said 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.

If the county board, by resolution adopted at its meeting in December preceding such publication, provides that the money and credits tax may be excluded from such publication, such money and credits taxes shall not be included in such publication.

Subd. 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
------	-----------	-----

Subd. 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; 1943 c. 596 s. 3] (2073-1, 2073-2, 2073-3)

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, TAX LEVY. The total amount of taxes, exclusive of money and credit 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, payment for which is levied under Laws 1941, Chapter 447; Laws 1951, Chapter 396; Minnesota Statutes 1949, Section 368.52 and Laws 1951, Chapter 477, shall not exceed 17 mills on the dollar of the assessed taxable valuation of the property in any such town, exclusive of money and credits, whenever such levies as hereinbefore specified will produce a total levy of town taxes as great 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. In the year 1953 and thereafter, the total amount of taxes, exclusive of money and credit taxes, levied by or for any such town, through the vote of the town meeting or the electors of such town or otherwise and for and by 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 any such property, exclusive of money and credits, whenever such levy as herein specified will produce a levy of town taxes as great 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; provided, that whenever the statutes of this state provide for a tax levy for such towns of town taxes for bonded indebtedness and interest in excess of all such limitations for such towns, that such tax levies for such bonded indebtedness and interest shall continue to be levied in excess of the tax limitations herein specified.

[1935 c. 133 s. 2; 1953 c. 183 s. 1] (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 Laws 1935, Chapter 133, 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 [Repealed, 1953 c 29 s 1]

275.38 [Expired]

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 per capita; in the year 1937 shall not exceed \$49 per capita; in the year 1938 shall not exceed \$48 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 per capita.

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

275.40 M.S. 1967 [Expired]

275.41 WHICH CENSUS GOVERNS. 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 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 [Repealed, 1965 c 45 s 73]

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 the years hereinafter designated by or for any such city or village for any and all general and special purposes, exclusive of taxes levied for special assessments for local improvements upon property specially benefited thereby, shall not exceed in the year 1935 \$62.50 per capita of the population of such city or village; in the year 1936 shall not exceed \$60 per capita of the population of such city or village; in the year 1937 shall not exceed \$57.50 per capita of the population of such city or village; in the year 1938 shall not exceed \$55 per capita of the population of such city or village; in the year 1939 shall not exceed \$52.50 per capita of the population of such city or village; and in the year 1940 and in each year thereafter such total levy shall not exceed \$50 per capita of the population of such city or village.

If any such city or village, subject to the provisions of Laws 1929, Chapter 208, 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 GOVERNS. 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 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 Laws 1935, Chapter 134, 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)

275.48 ADDITIONAL TAX LEVIES IN CERTAIN MUNICIPALITIES. Whenever the assessed valuation of any city, village, township or school district for any taxable year is reduced after the taxes for such year have been spread by the county auditor and whenever the mill rate as determined by the county auditor based upon the original assessed valuation is applied upon such reduced valuations and does not produce the full amount of taxes as actually levied and certified for such taxable year upon the original assessed valuations, such city, village, township or school district may include in its tax levy made following such reduction in assessed valuation, an amount equal to the difference between the total amount of taxes actually levied and certified for such taxable year upon the original assessed valuation, not exceeding the maximum amount which could be raised upon such assessed valuation as reduced, within existing mill limitations, if any, and the amount of taxes collected for such taxable year upon such reduced valuations.

The amount of taxes so included shall be levied separately and shall be levied in addition to all limitations permitted by section 275.11, as other applicable laws limiting levies in cities, villages, towns or school districts.

[1943 c 523 s 1, 2]

275.49 COMPUTATIONS TIED TO TAX VALUATION. For the purpose of computing the amount or rate of any salary, aid, tax, or debt authorized, required, or limited by any provision of any law or charter, where such authorization, requirement, or limitation is related in any manner to any value or valuation of taxable property within the state or within any of its taxing districts, such property shall include all property of any class exempted from taxation by Extra Session Laws 1967, Chapter 32 at its value or valuation in 1966 as determined in accordance with law.

[Ex1967 c 32 art 15 s 1]

275.50 LEVY LIMITS IMPOSED BY 1971 TAX BILL, DEFINITIONS. Subdivision 1. As used in sections 275.50 to 275.56, the terms defined herein have the meanings given to them.

Subd. 2. "Governmental subdivision" means any county, city, village, borough, or town having the powers of a village pursuant to section 368.01 or special law, or any board or commission thereof authorized by law or charter to levy property taxes. The term does not include school districts.

Subd. 3. "Governing body" of a town means its board of supervisors.

Subd. 4. "Special assessments" means assessments made against real property for purposes of financing, wholly or in part, only those types of improvements enumerated in section 429.021, subdivision 1. General tax levies spread upon real estate not specifically benefitted by the improvements are not considered special assessments.

Subd. 5. "Special levies" means those portions of ad valorem taxes levied by governmental subdivisions to:

(a) satisfy judgments rendered against the governmental subdivision by a court of competent jurisdiction in any action other than an action on an explicit contract;

(b) pay the costs of complying with any lawful order issued by the state of Minnesota, or the United States, or any agency or subdivision thereof, or any law enacted by the 1971 legislature which specifically requires an activity which results in increased expenditures or of expanded county court systems not in full operation during the entire year 1971;

(c) pay amounts required by any public pension plan to the extent that operation of the laws enacted before July 1, 1971, governing such fund causes the level of governmental financial support to exceed the level of such support prior

to July 1, 1971, provided that such increases are not the result of amendment by any means to the benefit plan after July 1, 1971;

(d) pay amounts required by a volunteer firemen's relief association if resulting from operation of section 69.772;

(e) pay the costs to a governmental subdivision for their share of any program otherwise authorized by law for which matching funds have been appropriated by the state of Minnesota or the United States, but only to the extent that the costs to the governmental subdivision for the program exceed those expended in calendar year 1970;

(f) pay expenses reasonably and necessarily incurred in preparing for or repairing the effects of natural disaster;

(g) pay the costs not reimbursed by the state or federal government of payments made to or on behalf of recipients of aid under sections 245.21 to 245.43 (Aid to the Disabled), sections 256.11 to 256.43 (Old Age Assistance), sections 256.49 to 256.71 (Aid to the Blind), sections 256.72 to 256.87 (Aid to Families with Dependent Children), chapter 256B (Medical Assistance), and chapters 261, 262 and 263 (Poor Relief);

(h) pay the costs of principal and interest on bonded indebtedness.

[*Ex1971 c 31 art 26 s 1*]

275.51 LEVY LIMITS. Subdivision 1. Notwithstanding any provisions of law or municipal charter to the contrary but subject to section 275.56, the provisions of this section shall apply to the levies by governmental subdivisions in the years 1971, 1972 and subsequent years for all purposes other than those for which special levies and special assessments are made.

Subd. 2. The property tax levy limitation for governmental subdivisions in 1971 is calculated as follows. There shall be calculated the aggregate of receipts by each governmental subdivision from:

(a) the total amount of property taxes levied before any reduction prescribed by sections 273.13 and 273.135 in respect to homestead property, by or for each governmental subdivision in 1970, or in the most recent preceding year when such taxes were levied for a period of 12 months if the governmental subdivision levied such taxes for a shorter period in 1970, for all purposes, except for special assessments and special levies;

(b) exempt property tax reimbursement payments, if any, estimated by the department of taxation to be due and payable for the year 1971 from the state pursuant to section 273.69;

(c) per capita aid payments estimated by the department of taxation to be due and payable for the year 1971 from the state pursuant to sections 297A.51 to 297A.60.

The aggregate of the foregoing receipts shall be divided by the 1970 population of the governmental subdivision established pursuant to section 275.53. The resulting quotient (aggregate 1971 receipts per capita) is the per capita limitation and may be adjusted pursuant to section 275.52. The adjusted quotient shall then be multiplied by the 1971 population of the governmental subdivision established pursuant to section 275.53. From the resulting figure shall be deducted the amount (estimated by the department of taxation) of state formula aids to be paid pursuant to Extra Session Laws 1971, Chapter 31, Article 21 and the taconite production tax municipal and county aids to be paid pursuant to Extra Session Laws 1971, Chapter 31, Article 30, to the governmental subdivision during the calendar year 1972. The resulting figure is the amount of property taxes which the governmental subdivision may levy in 1971 for all purposes other than those for which special levies and special assessments are made.

Subd. 3. The property tax levy limitation for governmental subdivisions in 1972 and subsequent years is calculated as follows. There shall be calculated the aggregate of receipts by each governmental subdivision from:

(a) the total amount of property taxes levied pursuant to subdivision 1 in 1971 and succeeding years respectively;

(b) state formula and taconite production tax, municipal and county aid payments estimated by the department of taxation to be due and payable for the year 1972 and succeeding years, respectively, from the state pursuant to Extra Session Laws 1971, Chapter 31, Articles 21 and 30.

The aggregate of the foregoing receipts shall be divided by the 1971 or subsequent year's population of the governmental subdivision established as above for

the preceding year. The resulting quotient (aggregate receipts per capita) is the per capita limitation and may be adjusted pursuant to section 275.52. The adjusted quotient shall then be multiplied by the 1972 or subsequent year's population of the governmental subdivision established pursuant to section 275.53. From the resulting figure shall be deducted the amount of state formula aids estimated by the department of taxation to be paid pursuant to Extra Session Laws 1971, Chapter 31, Article 21, and the taconite production tax, municipal and county aids paid pursuant to Extra Session Laws 1971, Chapter 31, Article 30, to the governmental subdivision during the calendar year 1973, or subsequent year, as the case may be. The resulting figure is the amount of property taxes which the governmental subdivision may levy in 1972 and for all purposes other than those for which special levies and special assessments are made.

Subd. 4. If in 1971 the levy made by any governmental subdivision exceeds the limitation provided in this section subsequent distributions of formula aids pursuant to Extra Session Laws 1971, Chapter 31, shall be reduced 10 cents for each full dollar that the levy exceeds the limitation imposed by this section. If in any year subsequent to 1971 the levy made by a governmental subdivision exceeds the limitation provided in sections 275.50 to 275.56, subsequent distributions required to be made by the state auditor from any formula aids pursuant to Extra Session Laws 1971, Chapter 31, shall be reduced 10 cents for each full dollar the levy exceeds the limitation up to five percent, and 33 cents for each full dollar the levy exceeds the limitation by more than five percent. A levy made in 1971 prior to the effective date of Extra Session Laws 1971, Chapter 31 shall be reviewed and may be modified by the appropriate authority of the governmental subdivision for the purpose of reducing such levy to conform to the limitations imposed by this section. Any reduction in such levy made prior to December 15, 1971, shall be given the same effect as though such reduction had been made prior to the expiration of the time allowed by law for making the levy.

[*Ex1971 c 31 art 26 s 2*]

275.52 TAX LIMITATION INCREASES AND DECREASES. Subdivision 1. Any limitation prescribed by section 275.51 upon the amount of taxes which may be levied by a governmental subdivision may be increased in the manner and to the extent permitted by this section.

Subd. 2. The per capita limitation, as adjusted for previous increases pursuant to this section, may be increased each year by the governing body of the governmental subdivision affected thereby in the amount not to exceed six percent of the previous year's per capita limitation.

Subd. 3. If the population of any governmental subdivision decreases from one year to the next, the population shall, for purposes of sections 275.50 to 275.56, be increased by an amount equal to one half of the decrease in population from the prior year, such increase to be effective for the said one year only. This subdivision shall not apply to decreases in population resulting from a change or change in the boundaries of a governmental subdivision.

[*Ex1971 c 31 art 26 s 3*]

275.53 GOVERNING CENSUS. Subdivision 1. For the purpose of determining the amount of tax that a governmental subdivision may levy in accordance with a per capita limitation established by this chapter, the population of the governmental subdivision shall be that established by the last state or federal census, or by a special census taken within the entire governmental subdivision pursuant to sections 275.50 to 275.56 or to any other law, by a census taken pursuant to subdivision 2, or by a population estimate made by the state health department, by the metropolitan council by a regional development commission by an order of the Minnesota municipal commission pursuant to section 414.01, subdivision 14, or by an estimate made pursuant to subdivision 3, whichever is the most recent.

Subd. 2. The governing body of a governmental subdivision may, in any year, pass a resolution requesting the secretary of state to take a special census of that governmental subdivision for the purpose of computing the amount of tax that it may levy. Upon being furnished a certified copy of the resolution, the secretary of state shall cause such a census to be taken under his immediate supervision and under such rules and regulations as he may prescribe. The results of the census shall be certified by governmental subdivision within three

months after he has received a certified copy of the resolution by which the census was requested. The expense of taking the census shall be paid by the governmental subdivision in which the census is taken.

Subd. 3. (a) In lieu of passing a resolution pursuant to subdivision 2, the governing body of a municipality or town may pass by June 1 of any year a resolution containing an estimate of the current population of the subdivision. The resolution shall describe with specificity the criteria upon which the estimate is based, and shall state that the estimate is made for purposes of increasing that subdivision's tax levy pursuant to sections 275.50 to 275.56.

(b) The resolution shall then be submitted to the vital statistics section of the state department of health. The section shall determine, and so inform the subdivision in writing within 30 days of receipt of the resolution, whether the criteria described therein do or do not provide a reasonable basis for the population estimate. No determination by the section made pursuant to this subdivision shall constitute, nor shall it be represented as constituting, a determination of actual population.

(c) If the section determines that the criteria do not provide a reasonable basis for the population estimate, the resolution shall be of no effect. If the section determines that the criteria do provide a reasonable basis for the population estimate, the resolution shall be published at least once in a legal newspaper of general circulation in said subdivision. Said estimate may be used for computing the amount of ad valorem taxes the subdivision may levy, unless within 30 days following the publication of the resolution, 10 percent or more of the registered voters of the subdivision, or if the subdivision does not require voter registration, then 10 percent or more of its voters, who voted at the subdivision's last election, sign a petition demanding a special census, and submit the petition to the governing body of the subdivision.

(d) Attached to the petition shall be an affidavit executed by the circulator or circulators thereof, stating that he or they personally circulated the petition, the number of signatures thereon, that all signatures were affixed in his or their presence and that he or they believe them to be genuine signatures of the persons whose names they purport to be. Each signature need not be notarized.

(e) Upon the receipt of a petition conforming to this subdivision, the governing body shall pass a resolution requesting the secretary of state to take a special census of the governmental subdivision. The census shall be taken and financed pursuant to the provisions of subdivision 2. Any population estimate made by the governing body of any governmental subdivision shall be superseded by any subsequent state or federal census taken pursuant to sections 275.50 to 275.56 or any other law, or by a population estimate made by the state health department, the metropolitan council or a regional development commission. The governing body of a governmental subdivision may not avail itself of the provisions of this subdivision during any year for which any state or federal census has been taken or for which the state health department, the metropolitan council or a regional development commission has made a population estimate of the subdivision.

(f) In the event of any variance in population certified, the governmental subdivision by resolution shall choose from among the population estimates the figure which shall be governing for purposes of sections 275.50 to 275.56.

[*Ex1971 c 31 art 26 s 4*]

275.54 CONSOLIDATION OF GOVERNMENTAL SUBDIVISIONS. Subdivision 1. If all or part of the area included within two or more governmental subdivisions is consolidated, merged, or otherwise combined to constitute a single governmental subdivision, and differing limitations upon the amount of tax levy per capita apply to the governmental subdivisions from which the consolidated, merged, or otherwise combined governmental subdivision was formed, the limitation applicable to the surviving entity for purposes of sections 275.50 to 275.56 shall be equal to the highest limitation applicable to any one of the constituent subdivisions prior to the consolidation, merger or other combination.

Subd. 2. If a function or service of one governmental subdivision is transferred to another governmental subdivision, the levy limitations established by Extra Session Laws 1971, Chapter 31, shall be adjusted by the commissioner of taxation in such manner so as to fairly and equitably reflect the reduced or

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increased property tax burdens of such subdivisions resulting from such transfer. The aggregate of the adjusted limitations shall not exceed the aggregate of such limitations prior to adjustment.

[*Ex1971 c 31 art 26 s 5*]

275.55 STATE REVIEW AND REGULATION OF LEVIES. The state auditor and the commissioner of taxation, or their designees, shall establish procedures by which levies of all governmental units shall be periodically reviewed. The commissioner shall be empowered to order withholding of state aids where such penalties are authorized by law, to order the reduction of current or future levies where levy limitations have been exceeded, to issue, in accordance with chapter 15, rulings interpreting sections 275.50 to 275.56, and to take such other administrative actions as he deems necessary in order to carry out the provisions of sections 275.50 to 275.56. County auditors, in addition to duties otherwise provided by law, shall cooperate with the commissioner and auditor in establishing such procedures and enforcing the provisions of sections 275.50 to 275.56.

[*Ex1971 c 31 art 26 s 6*]

275.56 EFFECT UPON OTHER LEVY LIMITS. All special and general laws and charter provisions establishing per capita, mill, or other general limitations on tax levies of governmental subdivisions are hereby superseded to the extent that they authorize property taxation in excess of the limitations established by sections 275.50 to 275.56, but otherwise such levy limitations and those established for special purposes are in no way affected by sections 275.50 to 275.56.

[*Ex1971 c 31 art 26 s 7*]

275.57 TAX LEVY FOR REMOVAL OF PROPERTY CONDEMNED AS HAZARDOUS TO HEALTH, SAFETY OR WELFARE. The governing body of any county, city, village, town, or borough may levy a tax in such amount as may be required for the purpose of the demolition, or removal of real property within the boundaries of the municipality which has been condemned as being hazardous to the health, safety or welfare of the public by governmental authorities possessing condemnation powers. Such tax shall be in addition to any tax or levy limitations otherwise imposed by law or home rule charter, or Extra Session Laws 1971, Chapter 31. Nothing contained herein shall be construed to affect the responsibility of a property owner for the making of such demolition or removal, nor the right of a municipality to recover from the owner any costs incurred.

[*Ex1971 c 31 art 28 s 1*]