

LOCAL GOVERNMENT AID 477A.01

per annum than the average annual net interest rate of the general obligations refunded, computed to their stated maturity dates; provided that in computing the average annual net interest rate of the refunding obligations, the expenses of the refunding shall be added to the dollar amount of interest on the refunding obligations. Expenses of the refunding include the amount, if any, in excess of the proceeds of the refunding obligations, which is required to be deposited in escrow to provide cash and purchase securities sufficient to retire the refunded obligations in accordance with subdivision 5; charges of the escrow agent and of the paying agent for the refunding obligations; and expenses of printing and publications and of fiscal, legal, or other professional service necessarily incurred in the issuance of the refunding obligations.

[1973 c 494 s 13]

475.754 Disasters or public emergencies, certificates of indebtedness

If in any fiscal year the receipts from taxes or other sources are insufficient to meet the expenses incurred or to be incurred in said year by any city however organized, village, borough, county or town by reason of any natural disaster or other public emergency requiring the making of extraordinary expenditures, the governing body of any such city, village, borough, county or town may authorize the sale of certificates of indebtedness to mature within three years and to bear interest at a rate not to exceed the amount prescribed in chapter 475. The certificates may be issued with or without advertising for bids on such terms and conditions as the governing body may determine and shall be in such form as the public examiner in cooperation with the commissioner of banking shall prescribe. All certificates and interest thereon shall be payable from taxes levied within existing limitations or from other available revenue. Certificates of indebtedness issued under the provisions of this section shall not be considered bonded indebtedness for the purposes of sections 273.13, subdivisions 6 and 7; and 275.50, subdivision 5, clause (h). The certificates shall not be included in the net debt of the issuing city, village, borough, county or town.

[1973 c 61 s 1]

CHAPTER 477A. LOCAL GOVERNMENT AID

Sec.

477A.01 Local government aid.

477A.01 Local government aid

Subdivision 1. Except in the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington, the state shall distribute \$35 for each person residing in the territory comprising each county for the calendar year 1974 and \$36 for the calendar year 1975 to the several taxing authorities, except school districts, with authority to impose taxes on property located in the county's territory.

[1973 c 650 art XVII s 1]

Subd. 2. The county government shall receive 85 percent of the same percentage of the distributions pursuant to subdivision 1, that it was entitled to receive in 1971 of the total distributions to the several taxing authorities in the county's territory pursuant to Minnesota Statutes 1969, Sections 273.69 and 297A.51 to 297A.60, except that distributions to school districts under those laws shall be disregarded in making the calculation.

[1973 c 650 art XVII s 2]

Subd. 3. Each taxing authority in each county, other than the county, the school districts and the cities, villages and towns, shall receive in 1974 and

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1975 a distribution equal to the distribution it was entitled to receive in 1971 pursuant to Minnesota Statutes 1969, Section 273.69.

[1973 c 650 art XVII s 3]

Subd. 4. The balance of the distributions in 1974 pursuant to subdivision 1, shall be divided among the several cities, villages and towns in the county's territory in the proportion that the dollar amount of the levy limitation and special levies of each city, village and town for taxes payable in 1973 bears to the total dollar amount of the levy limitations and special levies of all the cities, villages and towns for taxes payable in 1973.

The balance of the distribution in 1975 pursuant to subdivision 1, shall be divided among the several cities, villages and towns in the county's territory in the proportion that the dollar amount of the levy limitation and special levies of each city, village and town for taxes payable in 1974 bears to the total dollar amount of the levy limitations and special levies of all cities, villages and towns for taxes payable in 1974.

For the purposes of this subdivision, the levy limitation of a city, village or town with village powers for taxes payable in 1973 or 1974 shall be the limitation established for such governmental unit pursuant to sections 275.50 to 275.56, as determined by the department of taxation. For the purposes of this subdivision, the special levies of a city, village or town with village powers for taxes payable in 1973 or 1974 shall be the amounts of the governmental unit's tax levy payable in 1973 or 1974 which the department of taxation determines to be qualified special levies pursuant to section 275.50, subdivision 5, before the reduction pursuant to Minnesota Statutes 1971, Section 477A.02, Clause (c). Furthermore, cities, villages and towns with village powers under 500 population, according to the latest state or federal census, and towns without village powers, shall receive distributions in 1974 and 1975, pursuant to this subdivision, based on their levies payable in 1973 and 1974, respectively.

[1973 c 650 art XVII s 4]

Subd. 5. (a) The department of taxation shall calculate the aggregate of the following aids (before adjustments for prior year aid payments) for each city, village, town, and county government within each county subject to the provisions of subdivision 1 or within the territory specified in subdivision 7:

(1) 1973 local government aids pursuant to Minnesota Statutes 1971, Section 477A.01;

(2) 1973 cigarette tax distribution aids pursuant to Minnesota Statutes 1971, Section 297.13;

(3) 1973 liquor tax distribution aids pursuant to Minnesota Statutes 1971, Section 340.60;

(4) The November 30, 1972 and May 31, 1973 distributions of bank excise tax aids pursuant to Minnesota Statutes 1971, Section 290.361;

(5) Fifty percent of the 1973 inheritance tax distribution to counties pursuant to Minnesota Statutes 1971, Section 291.33;

(6) Seventy percent of the amount county governments were entitled to receive and 100 percent of the amount city, village, and town governments were entitled to receive in 1973 pursuant to Minnesota Statutes 1971, Section 287.12;

(7) 1973 gross earnings aid to cities, villages, towns and counties pursuant to Minnesota Statutes 1971, Sections 276.15 to 276.18; 368.39 to 368.42; and 373.20 to 373.24.

(b) If the total amount distributed to the several taxing authorities within a county pursuant to subdivision 1 or to the territory specified in subdivision 7 is less than the aggregate of aids to the several taxing authorities within such county or territory, except school districts, as calculated by the department of taxation pursuant to clause (a), the state shall supply and distribute

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the difference from the general fund which shall be distributed as part of the distribution to the several taxing authorities within the territory specified in subdivision 7.

[1973 c 650 art XVII s 5]

Subd. 6. (a) The department of taxation shall calculate the aggregate of the following aids (before adjustments for prior year aid payments) for each city, village, town and county government within each county subject to the provisions of subdivision 1:

(1) 1973 local government aids pursuant to Minnesota Statutes 1971, Section 477A.01;

(2) 1973 cigarette tax distribution aids pursuant to Minnesota Statutes 1971, Section 297.13;

(3) 1973 liquor tax distribution aids pursuant to Minnesota Statutes 1971, Section 340.60;

(4) The November 30, 1972 and May 31, 1973 distribution of bank excise tax aids pursuant to Minnesota Statutes 1971, Section 290.361;

(5) 1973 gross earnings aids to cities, villages, towns and counties pursuant to Minnesota Statutes 1971, Sections 276.15 to 276.18; 368.39 to 368.42; 373.20 to 373.24;

(6) Fifty percent of the 1973 inheritance tax distribution to counties pursuant to Minnesota Statutes 1971, Section 291.33;

(7) Seventy percent of the amount county governments were entitled to receive and 100 percent of the amount city, village, and town governments were entitled to receive in 1973 pursuant to Minnesota Statutes 1971, Section 287.12.

(b) If the amount distributed to a city, village, borough, town or county government pursuant to subdivision 2 or subdivision 4 is less than the aggregate of aids for such county government, city, village, borough, or town as calculated by the department of taxation pursuant to clause (a), the amount distributed to it shall be raised to the amount for such county, city, village, borough or township as calculated by the department of taxation pursuant to clause (a), and the distributions to each of the other cities, villages, boroughs and towns and the county government shall be proportionately reduced as necessary to supply the difference.

[1973 c 650 art XVII s 6]

Subd. 7. In the territory comprising the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington, the state shall distribute \$36 for each person residing in the territory for the calendar year 1974 and \$37 for the calendar year 1975 to the several taxing authorities, except school districts, with authority to impose taxes on property located in the territory.

[1973 c 650 art XVII s 7]

Subd. 8. The seven county governments shall receive in total, in 1974, 16 percent of \$36 times the population of the seven counties, and, in 1975, 16 percent of \$37 times the population of the seven counties. That distribution in 1974 shall be divided among the seven county governments in the proportion that the levy of each payable in 1973 bears to the total levy of the seven. That distribution in 1975 shall be divided among the seven county governments in the proportion that the levy of each payable in 1974 bears to the total levy of the seven. For the purposes of this subdivision the levy of a county payable in 1973 and 1974 shall exclude that portion of the levy which was subject to the penalty provisions of section 275.51, subdivision 4, as amended, and shall be before the reduction pursuant to Minnesota Statutes 1971, Section 477A.02; Clause (c). If any county government would receive less pursuant to this subdivision than it was entitled to receive in 1971 pursuant to Minnesota Statutes 1969, Sections 273.69 and 297A.51 to

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297A.60 it shall receive an amount equal to the amount to which it was entitled in 1971 and the distribution to other counties shall be proportionately reduced.

[1973 c 650 art XVII s 8]

Subd. 9. Each taxing authority in the counties named in subdivision 7, other than the counties, the school districts and the cities, villages, boroughs and towns, shall receive in 1974 and 1975, a distribution equal to the distribution to which it was entitled in 1971 pursuant to Minnesota Statutes 1969, Section 273.69.

[1973 c 650 art XVII s 9]

Subd. 10. In 1974 \$36 shall be multiplied times the population of the seven counties named in subdivision 7. The distributions pursuant to subdivisions 8 and 9 shall be subtracted from the product of that calculation.

[1973 c 650 art XVII s 10]

Subd. 11. The balance remaining after the calculation provided by subdivision 10 shall be divided among the cities, villages, boroughs and towns in the proportion that the dollar amount of the levy limitation and special levies of each for taxes payable in 1973 bears to the dollar amount of the levy limitations and special levies of all cities, villages, boroughs and towns in the seven named counties. For the purposes of this subdivision limitation of a city, village, borough or town with village powers for taxes payable in 1973 shall be the limitation established for such governmental unit pursuant to sections 275.50 to 275.56, as determined by the department of taxation. For the purposes of this subdivision, the special levies of a city, village, borough or town with village powers for taxes payable in 1973 shall be the amounts of the governmental unit's tax levy payable in 1973 which the department of taxation determines to be qualified special levies pursuant to section 275.50, subdivision 5, before the reduction pursuant to Minnesota Statutes 1971, Section 477A.02, Clause (c). Furthermore, cities, villages, boroughs and towns with village powers under 500 population, according to the latest state or federal census, and towns without village powers, shall receive distributions in 1974, pursuant to this subdivision, based on their levies payable in 1973.

[1973 c 650 art XVII s 11]

Subd. 12. [Repealed, 1973 c 650 art XVII s 17]

Subd. 13. In 1975 \$37 shall be multiplied times the population of the seven counties named in subdivision 7. The distributions pursuant to subdivisions 8 and 9 shall be subtracted from the product of that calculation.

[1973 c 650 art XVII s 12]

Subd. 14. The balance remaining after the calculation provided by subdivision 13 shall be divided among the cities, villages, boroughs and towns in the proportion that the dollar amount of the levy limitation and special levies of each for taxes payable in 1974 bears to the dollar amount of the levy limitations and special levies of all cities, villages, boroughs and towns in the seven named counties. For purposes of this subdivision the levy limitation of a city, village, borough or town with village powers for taxes payable in 1974 shall be the limitation established for such governmental unit pursuant to sections 275.50 to 275.56, as determined by the department of taxation. For the purposes of this subdivision, the special levies of a city, village, borough or town with village powers for taxes payable in 1974 shall be the amounts of the governmental unit's tax levy payable in 1974 which the department of taxation determines to be qualified special levies pursuant to section 275.50, subdivision 5, before the reduction pursuant to Minnesota Statutes 1971, Section 477A.02, Clause (c). Furthermore, cities, villages, boroughs, and towns with village powers under 500 population, according to the latest state or federal census, and towns without village

powers, shall receive distributions in 1975, pursuant to this subdivision, based on their levies payable in 1974.

[1973 c 650 art XVII s 13]

Subd. 15. [Repealed, 1973 c 650 art XVII s 17]

Subd. 16. (a) The department of taxation shall calculate the aggregate of the following aids (before adjustments for prior year aid payments) for each city, village, borough, town, and county government within the territory specified in subdivision 7:

(1) 1973 local government aids pursuant to Minnesota Statutes 1971, Section 477A.01;

(2) 1973 cigarette tax distribution aids pursuant to Minnesota Statutes 1971, Section 297.13;

(3) 1973 liquor tax distribution aids pursuant to Minnesota Statutes 1971, Section 340.60;

(4) The November 30, 1972 and May 31, 1973 distribution of bank excise tax aids pursuant to Minnesota Statutes 1971, Section 290.361;

(5) Fifty percent of the 1973 inheritance tax distribution to counties pursuant to Minnesota Statutes 1971, Section 291.33;

(6) Seventy percent of the amount county governments were entitled to receive and 100 percent of the amount city, village, borough and town governments were entitled to receive in 1973 pursuant to Minnesota Statutes 1971, Section 287.12;

(7) 1973 gross earnings aids to cities, villages, towns and counties pursuant to Minnesota Statutes 1971, Sections 276.15 to 276.18; 363.39 to 368.42; 373.20 to 373.24.

(b) If the amount distributed to a city, village, borough, town, or county in 1974 or 1975 in the seven named counties pursuant to this section is less than the aggregate of aids for such county, city, village, borough, or town as calculated by the department of taxation pursuant to clause (a), the amount distributed to it shall be raised to the amount for such county, city, village, borough or town as calculated by the department of taxation pursuant to clause (a), and the distributions to each of the other counties, cities, villages, boroughs and towns shall be proportionately reduced as necessary to supply the difference.

[1973 c 650 art XVII s 14]

Subd. 17. The commissioner of taxation shall make all necessary calculations based on the 1970 federal census and make payments directly to the affected taxing authorities in four equal parts on March 15, July 15, September 15, and November 15 in 1974 and 1975.

[1973 c 650 art XVII s 15]

[For text of subd. 18, see M.S.1971]

JUDICIAL DEPARTMENT

CHAPTER 480. SUPREME COURT

Sec.
480.01 Justices; terms.

Sec.
480.061 Uniform certification of questions of law [New].

480.01 Justices; terms

The supreme court shall consist of one chief justice and eight associate justices, who shall hold one term of court each year, at the seat of government, commencing on the first Tuesday after the first Monday in January, with such continuations or adjournments thereof during the year as may be neces-