CHAPTER 477A

LOCAL GOVERNMENT AID

477A.011 DEFINITIONS.

[For text of subds 1 to 6, see M.S.1986]

Subd. 7. **Local revenue base.** For the 1984 aid distribution, a municipality's local revenue base means the sum of:

(a)(1) in the case of a municipality which had a local revenue base for the 1981 aid distribution, the 1981 aid distribution base calculated pursuant to Minnesota Statutes 1980, section 477A.01, less any amount added to the local revenue base for the costs of principal and interest on bonded debt incurred for the purpose of providing capital replacement for streets, curbs, gutters, storm sewers, and bridges, multiplied by a factor of 1.208, and multiplied by a factor equal to the estimated 1981 population divided by the 1980 census population, provided that the latter factor is greater than 1.0; or

(2) in the case of a municipality which did not have a local revenue base for the 1981 aid distribution, the local government aid distribution certified for 1983 pursuant to sections 477A.011 to 477A.014, plus the property tax levy, exclusive of levies for bonded indebtedness for taxes payable in 1983;

(b) the total amount certified in calendar year 1983 pursuant to Minnesota Statutes 1982, section 273.138; and

(c) the total amount certified in calendar year 1983 pursuant to Minnesota Statutes 1982, section 273.139, including any amount received by a tax increment financing district as defined by section 469.174, subdivision 9, or which qualifies for exemption pursuant to section 469.181, which lies totally within the municipality, and including any amount which would have been received in 1983 pursuant to section 273.139 by a tax increment financing district as defined by section 469.174, subdivision 9, lying totally within the municipality, for a project approved by the Minnesota housing finance agency or the United States department of housing and urban development prior to March 1, 1983, had the project been completed and subject to taxation based upon full market value for taxes payable in 1983.

Any municipality whose payable 1983 levy exceeded its payable 1979 levy by a factor of ten, primarily because of a loss in state administered aids, may apply to the commissioner of revenue to have its local revenue base computed as if it did not have a local revenue base for the 1981 distribution. Applications shall be in the form and accompanied by the data required by the commissioner.

For 1985 and all subsequent calendar year aid distributions the local revenue base means the adjusted local revenue base used in the previous year aid distribution.

[For text of subds 7a to 14, see M.S.1986]

History: *1987 c 291 s 240*

477A.012 COUNTY GOVERNMENT DISTRIBUTIONS.

Subdivision 1. **Aid amount.** In calendar year 1988 and calendar years thereafter, each county government shall receive a distribution equal to the aid amount certified for 1987 pursuant to this subdivision.

[For text of subd 2, see M.S.1986]

History: *1987 c 268 art 5 s 10*

477A.013 MUNICIPAL GOVERNMENT DISTRIBUTIONS.

Subdivision 1. **Towns.** In calendar year 1988 and calendar years thereafter, each town which had levied for taxes payable in the previous year at least one mill on the dollar of the assessed value of the town shall receive a distribution equal to the greater of: (a) 60 percent of the amount received in 1983 pursuant to Minnesota Statutes 1982, sections 273.138, 273.139, and 477A.011 to 477A.03; or (b) the amount certified in 1987 pursuant to sections 477A.011 to 477A.03.

Subd. 2. **Cities.** In calendar year 1988 and calendar years thereafter, each city shall receive a local government aid distribution equal to the amount that the city was certified to receive for calendar year 1987 under this subdivision.

History: *1987 c 268 art 5 s 11*