275.71 [Expired]

275.71 LEVY LIMITS.

Subdivision 1. MS 1998 [Expired]

Subdivision 1. **Limit on levies.** Notwithstanding any other provision of law or municipal charter to the contrary which authorize ad valorem taxes in excess of the limits established by sections 275.70 to 275.74, the provisions of this section apply to local governmental units for all purposes other than those for which special levies and special assessments are made.

Subd. 2. MS 1999 Supp [Expired]

Subd. 2. **Levy limit base.** The levy limit base for a local governmental unit for taxes levied in 2008 is its levy aid base from the previous year, subject to any adjustments under section 275.72. For taxes levied in 2009 and 2010, the levy limit base for a local governmental unit is its adjusted levy limit base in the previous year, subject to any adjustments under section 275.72.

Subd. 3. MS 1999 Supp [Expired]

Subd. 3. MS 2006 [Repealed by amendment, 2008 c 366 art 3 s 3]

Subd. 4. MS 1999 Supp [Expired]

Subd. 4. **Adjusted levy limit base.** For taxes levied in 2008 through 2010, the adjusted levy limit base is equal to the levy limit base computed under subdivision 2 or section 275.72, multiplied by:

(1) one plus the percentage growth in the implicit price deflator, but the percentage shall not be less than zero or exceed 3.9 percent;

(2) one plus a percentage equal to 50 percent of the percentage increase in the number of households, if any, for the most recent 12-month period for which data is available; and

(3) one plus a percentage equal to 50 percent of the percentage increase in the estimated market value of the jurisdiction due to new construction of class 3 property, as defined in section 273.13, subdivision 24, except for state-assessed utility and railroad property, for the most recent year for which data is available.

Subd. 5. MS 1998 [Expired]

Subd. 5. MS 2024 [Repealed, 2025 c 20 s 294]

Subd. 6. **Levies in excess of levy limits.** If the levy made by a city or county exceeds the levy limit provided in sections 275.70 to 275.74, except when the excess levy is due to the rounding of the rate in accordance with section 275.28, the county auditor shall only extend the amount of taxes permitted under sections 275.70 to 275.74, as provided for in section 275.16.

History: *1Sp2001 c 5 art 16 s 7; 2002 c 377 art 6 s 6-8; 1Sp2003 c 19 art 2 s 47; 1Sp2003 c 21 art 7 s 2-5; 2008 c 366 art 3 s 3; 2010 c 389 art 1 s 17; art 8 s 12; 2013 c 143 art 14 s 34; 2017 c 40 art 1 s 94*