275.73 MS 1998 [Expired]

275.73 ELECTIONS FOR ADDITIONAL LEVIES.

Subdivision 1. **Additional levy authorization.** Notwithstanding the provisions of sections 275.70 to 275.72, but subject to other law or charter provisions establishing other limitations on the amount of property taxes a local governmental unit may levy, a local governmental unit may levy an additional levy in any amount which is approved by the majority of voters of the governmental unit voting on the question at a general or special election. Notwithstanding section 275.61, any levy authorized under this section must be levied against net tax capacity unless the levy required voter approval under another general or special law or any charter provisions. When the governing body of the local governmental unit resolves to increase the levy pursuant to this section, it shall provide for submission of the proposition of an additional levy at a general or special election. Notice of the election must be given in the manner required by law. The notice must state the purpose and the maximum yearly amount of the additional levy.

Subd. 2. **Levy effective date.** An additional levy approved under subdivision 1 at a general or special election held on or before the first Tuesday after the first Monday in November in any levy year may be levied in that same levy year and subsequent levy years. An additional levy approved under subdivision 1 at a general or special election held after the first Tuesday after the first Monday in November in any levy year shall not be levied in that same levy but may be levied in subsequent levy years.

History: *1Sp2001 c 5 art 16 s 9; 1Sp2003 c 21 art 7 s 7*