**473.249 TAX LEVY.**

Subdivision 1. **Indexed limit.** (a) The Metropolitan Council may levy a tax on all taxable property in the metropolitan area defined in section 473.121 to provide funds for the purposes of sections 473.121 to 473.249 and for the purpose of carrying out other responsibilities of the council as provided by law. This tax for general purposes shall be levied and collected in the manner provided by section 473.13.

(b) The property tax levied by the Metropolitan Council for general purposes shall not exceed $10,522,329 for taxes payable in 2004 and $10,522,329 for taxes payable in 2005.

(c) The property tax levy limitation for general purposes for taxes payable in 2006 and subsequent years shall not exceed the product of: (1) the Metropolitan Council's property tax levy limitation for general purposes for the previous year determined under this subdivision multiplied by (2) one plus a percentage equal to the growth in the implicit price deflator as defined in section 275.70, subdivision 2.

Subd. 2. **Deadlines; estimates.** The commissioner of revenue shall certify the council's levy limitation under this section to the council by August 1 of the levy year. The council must certify its proposed property tax levy to the commissioner of revenue by September 1 of the levy year. The commissioner of revenue shall annually determine whether the ad valorem property tax certified by the Metropolitan Council for levy following the adoption of its proposed budget is within the levy limitation imposed by this section. The determination shall be completed prior to September 10 of each year. If current information regarding gross tax capacity in any county is not transmitted to the commissioner in a timely manner, the commissioner may estimate the current gross tax capacity within that county for purposes of making the calculation.

Subd. 3. MS 1988 [Repealed, 1989 c 306 s 12]

**History:** *1975 c 13 s 42; 1976 c 179 s 19; 1978 c 543 s 4; 1978 c 766 s 17,18; 1986 c 460 s 31; 1988 c 675 s 12,13; 1988 c 719 art 5 s 84; 1989 c 306 s 10; 1989 c 329 art 15 s 20; 1Sp1989 c 1 art 9 s 67; 1993 c 375 art 7 s 18; 1994 c 416 art 1 s 53; 1997 c 231 art 2 s 69; 1998 c 254 art 1 s 93; 1Sp2003 c 21 art 4 s 9*