

MINNESOTA • REVENUE

**2000 TAX LEVY AUTHORIZATIONS
AND LIMITATIONS MANUAL
(THE BLUE BOOK)**

Property Tax Division
Minnesota Department of Revenue
Mail Station 3340
St. Paul Minnesota 55146-3340

PREFACE

This manual is an index of the Minnesota statutes and laws, which authorize and place limitations on property tax levies by local governments: counties, cities, towns, and special taxing districts. Effective with levy year 1994, taxes payable 1995, and thereafter, most of the property tax levy limitations that applied to counties, cities, and towns have been repealed. (Laws 1994, Chapter 505)

Because of the color used for the cover since 1982, the booklet is affectionately referred to as the “Blue Book.” The Blue Book is intended to serve as a guide for local governmental subdivisions and their service organizations who are involved in setting real property tax levies.

The Department of Children, Families, and Learning has chosen not to include a section on school district tax levies in the Blue Book. If you have any questions about school district tax levies, please call the Department of Children, Families, and Learning at (651) 296-4427.

The Blue Book is organized into an introduction and five separate sections. The introduction is a narrative summary of the 1994 Levy Limit Repeal bill and of the percentages of market value levy limits and the dollar levy limits.

The five separate sections present an index of the levy authorizations and limitations for counties, cities, towns, special taxing districts, and repealed laws. The pages of each section are divided into three columns: one for the levy purpose, one for the citation, and one for an outline of the authorization and limitation.

The citations in this index refer to the following statutes and laws: (1) Minnesota Statutes 2000, (2) laws passed in the 2000 legislative session, and (3) laws passed in earlier sessions which did not amend Minnesota Statutes and are not coded in the Statutes.

The Blue Book has been the official manual of the Department of Revenue’s interpretation of the Minnesota property tax levy authorizations and limitations since 1976. The 2000 Blue Book incorporates the many changes and additions made in the 2000 legislative session.

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INTRODUCTION

LEVY LIMIT REPEAL MILL RATE CONVERSION

1. LEVY LIMIT REPEAL

Laws 1994, Chapter 505 (the 1994 Levy Limit Repeal Bill) repealed most of the remaining levy limitations on county governments, cities, and towns that were imposed by statute or special law. This included levy limits of general application to all counties, cities, or towns, as well as levy limits that applied to particular counties, cities, or towns. The repeal was effective beginning with taxes payable in 1995.

The 1994 Levy Repeal Bill did not repeal any levy limits that apply to school districts or special taxing districts. It also did not repeal any levy limits imposed by city charter. Certain levy limits that apply to counties, cities, or towns were also not repealed. These include:

1. Levy limits that are also limits on the amount of bonds that may be issued.
2. Levy limits that are also spending limits.
3. Levy limits that are also appropriation limits.
4. Levy limits that are limits on levies under joint powers agreements between participating counties, cities, or towns.

2. MILL RATE CONVERSION

A. MILL RATE LIMITS CONVERTED TO PERCENTAGE OF MARKET VALUE LIMITS

All but a few of the remaining levy limitations which were previously expressed in mills and which are coded in Minnesota Statutes have been converted to percentage of market value limits. Most of the conversions were made by Laws 1989, Chapter 277, Article 4, and were effective beginning with levy year 1989, taxes payable in 1990.

Two major exceptions to this conversion are the levy limitations for the following special taxing districts: (1) the Metropolitan Council (M.S. 473.167, Subd. 3; 473.249, Subd. 1; 473.253, Subd. 1; 473.446, Subd. 1; and 473.446, Subd. 1a) and (2) the Metropolitan Mosquito Control District (M.S. 473.711, Subd. 2). The mill rate levy limits for these two special taxing districts have basically been changed to levy limits expressed in dollars and indexed to market value changes.

This conversion also does not apply to school district levy limitations, which use adjusted net tax capacities determined by the Department of Revenue under M.S. 127A.48.

An example of the conversion of a mill rate levy limit to a percentage of market value limit is the previous 1.0 mill levy limit for the administrative expenses of a watershed district under M.S. 1988, Section 112.61. The 1.0 levy limit has been converted to a percentage of market value limit of 0.02418% under M.S. 103D.905, Subd. 3. Expressed as a ratio rather than a percentage, this becomes a ratio of 0.0002418 that can be multiplied by the previous assessment year's taxable market value within the watershed district to determine the levy limitation.

NOTE: For the purpose of determining the amount that may be levied under a percentage of market value levy limitation for the taxes payable year 2001, "market value" is defined as the total unequalized market value of taxable real and personal property within the local unit of government for the previous assessment year before any adjustments for tax increment, fiscal disparity, power line credit, or wind energy values, but after the limited market adjustments under M.S. 273.11, Subd. 1a, and after the market value exclusions of certain improvements to qualifying homestead property under M.S. 273, Subd. 16 ("This Old House"). For levy year 2000, taxes payable 2001, "previous assessment year" means assessment year 1999. This one-year lag in market value data used is effective for the taxes payable year 1995 and subsequent years. (Laws 1994, Chapter 416, Art. 1, Sec. 12).

B. MILL RATE LEVY LIMITS CONVERTED TO DOLLAR LIMITS

The remaining levy limitations which are imposed by special state laws or city charter provisions instead of being coded in Minnesota Statutes and which were previously expressed in mills have been converted to dollar limits indexed to annual market value changes. This conversion was made under M.S. 275.011 and was first effective for levy year 1988, taxes payable in 1989.

Once again, school district levy limitations which are imposed by special law and use adjusted net tax capacities determined by the Department of Revenue under M.S. 127A.48 are exceptions to this conversion method.

The conversion from mill rate levy limits to dollar limits is based on payable 1988 data. The payable 1988 dollar equivalent for a mill rate limit becomes its initial dollar limit base. This dollar limit base is subject to annual percentage change adjustments based on year to year market value changes in the taxing district.

For example, if the total market value for a taxing district increased 5% from payable 1999 to payable 2000, its levy limit would increase by 5% for payable 2001. On the other hand, if its total market value decreased by 5%, the taxing district's levy limit would be decreased by 5% for payable 2001.

The market value change adjustments are cumulative from year to year. This means that the payable 2000 dollar limit base is the amount which is adjusted by the payable 1999 to payable 2000 market value change in determining the payable 2001 dollar limit base.

NOTE: For the purpose of determining the amount that may be levied under a percentage of market value levy limitation for the taxes payable year 2001, "market value" is defined as the total unequalized market value of taxable real and personal property within the local unit of government for the previous assessment year before any adjustments for tax increment, fiscal disparity, power line credit, or wind energy values, but after the limited market adjustments under M.S. 273.11, Subd. 1a, and after the market value exclusions of certain improvements to qualifying homestead property under M.S. 273, Subd. 16 ("This Old House"). For levy year 2000, taxes payable 2001, "previous assessment year" means assessment year 1999. This one-year lag in market value data used is effective for the taxes payable year 1995 and subsequent years. (Laws 1994, Chapter 416, Art. 1, Sec. 12).

An example of the conversion of a mill rate limit to a dollar limit along with a table of information needed to make this conversion is shown below and on the next few pages.

EXAMPLE 1: CONVERSION OF MILL RATE LEVY LIMIT TO DOLLAR LIMIT

Taxes Payable 1988

1. Total Real and Personal Assessed Value	\$ 115,200,00
2. Power Line Credit Value	200,000
3. Tax Increment Captured Assessed Value	\$ 25,000,000
4. Fiscal Disparity Contribution Assessed Value	30,000,000

5. Fiscal Disparity Distribution Assessed Value	<u>40,000,000</u>
6. Modified Real/Personal Assessed Value (1-2-3-4+5)	\$ 100,000,000
7. 1966 Exempt Personal Property Assessed Value (M.S. 1986, Sec. 275.49)	2,000,000
8. Homestead Assessed Value Adjustment (M.S. 1986, Sec. 272.13, Subd. 7a)*	<u>48,000,000</u>
9. Mill Rate Limit Assessed Value (6+7+8)	\$ 150,000,000
10. Mill Rate Limit (Mills)	2.000
11. Exempt Class 2 Personal Property Adjustment Factor (M.S. 1986, Sec. 272.64)	1.050
12. Adjusted Mill Rate Limit (Mills) (10 x 11)	2.100
13. Payable 1988 Dollar Limit (9 x 12)	\$ 315,000
14. Accumulated Index for Market Value Changes from Payable 1988 to Payable 2000**	1.789379

TAXES PAYABLE 2001

15. Payable 2000 Dollar Limit Base (13 x 14)	\$ 558,140
16. Payable 1999 Total Market Value ***	837,209,302
17. Payable 2000 Total Market Value ***	900,000,000
18. Payable 2000/Payable 1999 Market Value Ratio (17/16)	1.075000
19. Payable 2001 Levy Limit (15 x 18)	\$ 600,000

* Example number 2 below shows the procedure for determining this Homestead Assessed Value Adjustment.

** This step has been used to condense the example.

*** As defined above. Beginning with levy year 1994, taxes payable 1995, there is a one-year lag in the market value data used.

**EXAMPLE 2: CALCULATION OF HOMESTEAD ASSESSED VALUE ADJUSTMENT
FOR CONVERSION FROM MILL RATE LEVY LIMITS TO DOLLAR
LIMITS**

(M.S. 1986, Section 273.13, Subd. 7a)

AGRICULTURAL HOMESTEAD ADJUSTMENT TO 33 1/3%

	<u>Market Value</u>	<u>Assessed Value</u>
1. Blind @ 5%	\$ 50,000	\$ 2,500
2. Regular @ 14%	37,837,500	5,297,250
3. Regular @ 18%	<u>76,112,500</u>	<u>13,700,250</u>
4. Total (1+2+3)	\$ 114,000,000	\$ 19,000,000
5. Total Assessed Value @ 33 1/3%		<u>38,000,000</u>
6. Agricultural Assessed Value Adjustment (5-4)		\$ 19,000,000

RESIDENTIAL HOMESTEAD ADJUSTMENT TO 40%

7. Blind @ 5%	\$ 100,000	\$ 5,000
8. Regular @ 17%	104,530,000	17,770,150
9. Regular @ 27%	<u>37,870,000</u>	<u>10,224,900</u>
10. Total (7+8+9)	\$ 142,500,000	\$ 28,000,000
11. Total Assessed Value @ 40%		<u>57,000,000</u>
12. Residential Assessed Value Adjustment (11-10)		\$ 29,000,000
TOTAL HOMESTEAD ASSESSED VALUE ADJUSTMENT (6+12) *****		\$ 48,000,000

***** To line 8 of Example 1 on page 5.

1966 EXEMPT ASSESSED VALUES AND CLASS 2 ADJUSTMENT FACTORS BY COUNTY, FOR CONVERSION OF MILL RATE LEVY LIMITS TO DOLLAR LIMITS

COUNTY	1966 EXEMPT ASSESSED VALUE* (M.S. 1986, SEC. 275.125, SUBD. 11a)	CLASS 2 FACTOR (M.S. 1986, SEC. 272.64)
AITKIN	\$ 1,313,031	1.0991
ANOKA	9,114,021	1.0764
BECKER	4,306,944	1.0358
BELTRAMI	2,316,018	1.0515
BENTON	3,241,176	1.0639
BIG STONE	2,417,289	1.0397
BLUE EARTH	9,796,728	1.0548
BROWN	6,504,345	1.0558
CARLTON	4,661,529	1.0538
CARVER	4,995,756	1.0678
CASS	1,648,650	1.0659
CHIPPEWA	4,084,272	1.0458
CHISAGO	2,548,722	1.0743
CLAY	6,708,348	1.0819
CLEARWATER	1,308,225	1.0207
COOK	759,096	1.0706
COTTONWOOD	5,335,227	1.0454
CROW WING	3,641,751	1.0857
DAKOTA	10,976,832	1.0513
DODGE	3,642,447	1.0493
DOUGLAS	4,909,674	1.0555
FARIBAULT	5,941,056	1.0457
FILLMORE	7,174,431	1.0489
FREEBORN	8,017,272	1.0600
GOODHUE	8,242,410	1.0471
GRANT	2,544,201	1.0517
HENNEPIN	134,601,258	1.0573
HOUSTON	3,899,469	1.0723

<u>COUNTY</u>	1966 EXEMPT ASSESSED VALUE* (M.S. 1986, SEC. <u>275.125, SUBD. 11a)</u>	CLASS 2 FACTOR (M.S. 1986, SEC. <u>272.64)</u>
HUBBARD	\$ 1,382,358	1.0788
ISANTI	2,103,249	1.0740
ITASCA	6,269,589	1.0505
JACKSON	5,380,407	1.0381
KANABEC	2,246,091	1.0654
KANDIYOHI	6,993,993	1.0612
KITTSOON	1,918,554	1.0418
KOOCHICHING	3,217,911	1.0211
LAC QUI PARLE	4,068,687	1.0478
LAKE	552,066	1.1185
LAKE OF THE WOODS	597,135	1.0717
LE SUEUR	4,356,441	1.0611
LINCOLN	3,418,224	1.0477
LYON	6,496,158	1.0521
MCLEOD	6,951,666	1.0641
MAHNOMEN	1,324,269	1.0591
MARSHALL	3,189,783	1.0239
MARTIN	7,428,189	1.0458
MEEKER	5,743,161	1.0539
MILLE LACS	2,888,907	1.0820
MORRISON	5,337,435	1.0723
MOWER	12,042,471	1.0571
MURRAY	5,148,501	1.0446
NICOLLET	3,908,016	1.0614
NOBLES	6,806,730	1.0528
NORMAN	2,755,053	1.0254
OLMSTED	21,036,960	1.0407
OTTER TAIL	10,560,942	1.0558
PENINGTON	2,063,682	1.0536
PINE	2,636,277	1.0600
PIPESTONE	4,212,936	1.0481
POLK	6,812,040	1.0228
POPE	3,516,921	1.0567

<u>COUNTY</u>	1996 EXEMPT ASSESSED VALUE* (M.S. 1986, SEC. <u>275.125, SUBD. 11a)</u>	CLASS 2 FACTOR (M.S. 1986, SEC. <u>272.64)</u>
RAMSEY	\$ 91,501,728	1.0514
RED LAKE	1,086,135	1.0320
REDWOOD	6,435,417	1.0466
RENVILLE	6,678,393	1.0476
RICE	5,410,512	1.0635
ROCK	4,913,625	1.0436
ROSEAU	2,709,690	1.0684
ST. LOUIS	23,092,641	1.0380
SCOTT	4,079,334	1.0649
SHERBURNE	1,705,497	1.0614
SIBLEY	5,369,427	1.0508
STEARNS	14,536,281	1.0697
STEELE	4,950,846	1.0646
STEVENS	3,268,287	1.0519
SWIFT	4,252,209	1.0548
TODD	4,651,782	1.0754
TRAVERSE	2,191,344	1.0235
WABASHA	4,674,804	1.0607
WADENA	2,315,139	1.0648
WASECA	4,044,204	1.0553
WASHINGTON	7,559,823	1.0647
WATOWAN	3,887,973	1.0462
WILKIN	2,697,729	1.0163
WINONA	8,605,866	1.0693
WRIGHT	5,909,325	1.0660
YELLOW MEDICINE	4,915,980	1.0396
STATEWIDE TOTAL	\$ 659,458,971	

* The assessed values listed reflect an adjustment for the change from adjusted market value to estimated market in 1972.

SECTION I

COUNTY TAX LEVIES

COUNTY TAX LEVIES

A. GENERAL PROVISIONS	Citation	Authorizations and Limitations
County auditor's responsibility for levy limitations	M.S. 275.08	Auditor shall extend only amounts permitted by law . Auditor may estimate rates or tax capacities for levying taxes in overlapping district if actual amounts from the other county or counties are not received by the statutory deadline. Adjustments for high or low estimates will be made in the following levy year.
Deficiency levy (in counties receiving Distribution of taconite production tax)	M.S. 298.28, Subd. 12	When actual taconite production tax distribution is less than estimate and tax certificates of indebtedness are issued for deficiency, a levy for certificates of indebtedness including interest may be made.
Error of omission by county auditor in previous year	M.S. 275.075	Counties, cities, towns, school districts, and special taxing districts may add an amount to their levy for the current levy year to make up for an error of omission by the county auditor in spreading the taxing district's levy for the previous year. The amount added may be all or any part of the amount omitted, provided that such amount was within existing levy limitations for the previous year.
Levy to be entered on tax lists	M.S. 275.28, 275.29	
Loss of tax receipts resulting from tax reduction for disaster to homestead property	M.S. 273.123, Subd. 7	Amount by which tax has been reduced.
Taxpayers may bring action against the county to enjoin collection of an excess levy	M.S. 275.26	When corrected and adjusted, taxes may be collected as other taxes.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Agricultural land preservation and conservation program	M.S. 40A.15, Subd. 2	Lesser of 0.01209% of taxable market value or \$15,000 from local funds is needed to be eligible for state grant.
Agricultural societies, for financial obligations and for construction, repair, and improvements to building	M.S. 38.27	Amount needed.
Ambulance service (except Hennepin)	M.S. 471.476	Amount necessary.
Armories (except in counties containing a city of the first class)	M.S. 193.145, Subd. 2	Amount necessary annually for a period of time not to exceed 40 years to pay principal and interest on armory bonds.
Bonds and interest: General obligation	M.S. 475.61	Amount necessary to pay principal and interest on bonds.
No levy certified by county	M.S. 475.64	Amount necessary.
State loans	M.S. 473.73	Amount necessary.
Building fund	M.S. 373.25	Amount necessary for construction and maintenance of county administration buildings.
Capital improvement plan: Bonds and interest (except Ramsey)	M.S. 373.40, Subd. 4	Levy for principal and interest on bonds is limited to 0.05367% of taxable market value annually for projects authorized under plan.
Indoor ice arena bonds	M.S. 373.43	Amount needed to make up for a shortage in the revenues of the ice arena to pay the principal and interest on the bonds.
Capital Notes	M.S. 373.01, Subd. 3	Amount necessary to pay principle and interest on notes issued to purchase public safety, ambulance, road construction or maintenance, medical or data processing equipment.
Clean water partnership loans: General obligation notes	M.S. 103F.725, Subd. 1a	Amount needed to pay the principal and interest on the notes.
Community health service	M.S. 145A.08, Subd. 3; 145A.11, Subd. 2	Amount necessary for costs of local board of health.
Community correction centers	M.S. 241.31, Subd. 4	Amount necessary.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Community corrections facilities G.O. or Ind. Development Bonds	M.S. 401.02, Subd. 3; 469.153, Subd. 2(g)	Amount authorized to pay rent to a county or a city HRA under a lease-purchase agreement. The rent is used to pay the principal and interest on the bonds issued by the HRA. The annual rent payment must not be more than .1% of the equalized market value of all property within the county or group of counties.
Capital and operating costs	M.S. 401.5, Subd. 2-5	Amount necessary.
Community social services	M.S. 256E.06, Subd. 5	At least amount necessary to receive community social services aid (CSSA).
Comprehensive planning (metropolitan counties)	M.S. 473.87	Amount necessary.
Contamination cleanup costs Local match for grants (certain counties)	M.S. 116J.556	An amount equal to at least 12% of cleanup costs as part of local match in order for property in an unorganized township to qualify for a contamination cleanup grant from the Department of Trade and Economic Development. Applies only to those counties in which there are unorganized townships.
County Court	M.S. 487.02	Amount necessary.
Courthouse and city hall, joint (Excluding Hennepin, Ramsey, and St.Louis) Bonds	M.S. 374.29	Amount necessary for county share with voter approval.
Dam safety loan, state	M.S. 103G.511, Subd. 10	Amount necessary to repay local share of costs.
Default on county debt obligations; Levy to repay state for payment	M.S. 375.45	With approval of the Public Facilities Authority, the amount needed to reimburse the state for the state payment of county debt obligations upon notice of a default or potential default. The Authority may allow the county to spread the levy over five years to prevent undue hardships.
Emergency management, including organizational equipment	M.S. 12.26	Amount necessary.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Employer vans acquisition program: Administration	M.S. 174.27	Amount necessary.
Establishment	M.S. 174.27	Amount necessary.
Energy conservation investment loan	M.S. 216C.37, Subd. 5	Amount needed to pay annual principal and interest on state loan.
Exchange land fund	L. 1951, C. 289	Amount necessary.
County extension	M.S. 38.36	Amount necessary.
Fire halls or equipment:	M.S. 465.73	Amount necessary to repay the principal and interest on loans of up to \$250,000 from a rural electric cooperative or from the Farmers Home Administration.
Forest fire prevention, land improvement, Bonds	M.S. 88.40; 88.44	Amount necessary for principal and interest not to exceed 5% of taxable value with approval of voters.
Government study commission, county	M.S. 375A.13, Subd. 2	Expenditures not to exceed \$5,000 per year unless authorized by county board. County board may levy a property tax to pay the expenses.
Great River Road (certain counties)	M.S. 373.27	Amount necessary.
Historical society	M.S. 138.052	Amount necessary for historical work approved by the Minnesota Historical Society.
Housing and Redevelopment costs allocated by Metropolitan Council	M.S. 473.201	Amount certified by Metropolitan Council.
Human services board	M.S. 402.065	Amount necessary.
Insect pests; plant diseases, bee diseases, and destructive or nuisance animals Control of	M.S. 18.022, Subd. 2	Amount necessary.
Insurance, employees group	M.S. 471.61	Amount necessary.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Insurance, self insurance, bonds: Self-insurance pool	M.S. 471.981, Subd. 3	Amount necessary to pay the principal and interest on bonds issued for the self-insurance pool, or to make payments under insurance installment purchase agreements.
Self-insurance revolving fund	M.S. 471.981, Subd. 2	Amount necessary to pay the principal and interest on bonds issued for the self-insurance revolving fund.
Jail, county: Bonds for construction	M.S. 641.23	Levy for principal and interest on bonds is limited to 0.09671% of taxable market value annually.
Jail, regional: Bonds for construction	M.S. 641.264, Subd. 2	Amount necessary for principal and interest.
Operating costs	M.S. 641.264, Subd. 2	Amount necessary.
Judgments	M.S. 373.12	Amount necessary.
Lake improvement district	M.S. 103B.555	Amount needed for projects and services levied within the district.
Land management systems	M.S. 381.12, Subd. 2	Amount necessary to pay costs of: (1) control monuments for mapping activities; (2) modernization of county land records using parcel based land management systems; and (3) the establishment of geographic (GIS), land (LIS), and (MIS) computer systems.
Legal assistance to needy	M.S. 375.167	May appropriate an amount not to exceed 0.00604% of taxable market value.
Library, county	M.S. 134.07	Amount necessary but only on property not already taxed for public service.
Library (contract for service)	M.S. 134.12, Subd. 3	Amount necessary but only on property not already taxed for public service.
Library, regional: Participating member	M.S. 134.34, Subd. 1	Minimum level of support, which is the lesser of: 1) .82% of the adjusted net tax capacity of the county; or 2) An amount determined by CFL that is based on Net Tax Capacity.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Library construction, joint financing for: Bonds	M.S. 134.41	Amount necessary to pay local share of principal and interest on bonds for construction of libraries under joint financing agreement.
Local contributions to TIF districts	M.S. 73.1399, Subd. 6(d)	Amount needed to meet the required local contribution under a local contribution election, or to meet the minimum local contribution required of a county that is up against its two percent of net tax capacity limit.
Monuments for surveys, reestablishment and relocation	M.S. 381.12, Subd. 1	Amount necessary.
Mosquito abatement	M.S. 18.111, Subd. 1	Amount necessary.
Nursing home	M.S. 376.56, Subd. 2	Amount necessary.
Parks, county (except Hennepin, Ramsey, and counties in which park districts have been activated)	M.S. 398.33	Amount necessary.
Port Authority (only for counties having a port authority city)	M.S. 469.053, Subd. 7	County may include amount in general revenue levy for appropriation to port authority.
Post-audit by State Auditor, expense of	M.S. 6.62	Amount of claim or estimated costs.
Privatization Agreement: (Service contract for waste water/public water systems)	M.S. 471A.03, Subd. 4	Amount necessary.
Cost of service contracts (excluding debt service)	M.S. 471A.03, Subd. 4 (1)	Amount necessary.
Bonds	M.S. 471A.03, Subd. 4 (1)	Amount needed for principal and interest.
Probation service	M.S. 244.19	Amount necessary.
Promotion of safety and preservation of human life (except Hennepin and Ramsey)	M.S. 471.63	Amount necessary.
Public Health: Local board of health costs	M.S. 145A.08, Subd. 3	Amount necessary.
Public water and sewer system (except metropolitan counties)	M.S. 116A.01, Subd. 4	Amount necessary.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Recreation facilities or programs for senior citizens	M.S. 471.16, Subd. 2	Amount necessary.
Redistricting Expenses	L. 1999, C. 243, Art. 6, Sec. 1, Sub. 5	Up to \$1 per capita in a year ending in "0" to pay reasonable costs related to redistricting, establishing precinct boundaries, designating polling places and updating voter records that are incurred in a year ending in "1" or "2". Levies under this authorization will be exempt from statutory levy limits; but, 25 percent must be distributed to the municipalities within the county on a per capita basis.
Reforestation projects, state bonds	M.S. 84A.40	Amount necessary for voluntary payment of school district and town obligations for principal and interest.
Retirement, employees: P.E.R.A..	M.S. 353.28	Amount necessary.
O.A.S.I	M.S. 355.80, 355.299	Amount necessary.
Employees on leave from state	M.S. 352.041	Amount necessary.
Road and Bridge	M.S. 163.05	Amount necessary.
Sewers, sewage disposal plants, and waterworks systems (except metropolitan Counties)	M.S. 444.075, Subd. 4	Amount necessary.
Sheltered workshops	M.S. 268A.06, Subd. 2	Amount necessary.
Soil and water conservation district	M.S. 103C.331 Subd. 16	Amount necessary.
Solid waste management (except metropolitan counties): Advance funding	M.S. 400.11	Amount necessary.
Bonds for acquisition/betterment & capital improvements	M.S. 400.101	Amount needed for principal and interest and reserve fund.
Services in designated service areas	M.S. 400.08	Amount needed after designation of service area by county board resolution and public hearing.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Solid waste management (metropolitan counties only); Acquisition/Betterment	M.S. 473.811, Subd. 2	Amount needed in anticipation of costs for county master plan.
Bonds for acquisition/ betterment/closure/ postclosure/contingency costs & capital improvements	M.S. 473.811, Subd. 2	Amount needed for principal and interest and reserve fund.
Services in designated service areas	M.S. 473.811, Subd. 3a	Grants metro counties same levy powers as out-state counties under M.S. 400.08.
State reassessment costs	M.S. 270.18	One-half levied in year notified of costs by state and one-half in following year.
Subordinate service districts (except seven metropolitan counties and St. Louis County)	M.S. 375B.09	Amount needed for service not already provided or for increased level of service already provided by county. Levy limited to property within service district.
Television translator stations Bonds for acquisition, construction or improvements	M.S. 375.165	Amount necessary for principal and interest under M.S. 475.
Temporary bonds (general obligation)	M.S. 475.61, Subd. 6	Amount needed to pay principal and interest.
Timber development	M.S. 282.38, Subd. 2	Amount necessary.
Tort liability: Insurance	M.S. 466.06	Amount of premium.
Judgments	M.S. 466.09	Amount necessary.
Town hall	M.S. 465.73	Amount necessary to repay principal and interest on loans from Farmers Home Administration of up to 250,000 in principal amount.
Unemployment compensation fund payments	M.S. 268.06, Subd. 27	Amount necessary in lieu of employers' contributions.
Veterans service officer	M.S. 197.60, Subd. 4	Amount necessary.
War memorial building or hospital : Construction	M.S. 373.053, Subd 1	Not to exceed \$250,000.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
War memorial building or hospital (cont.) Maintenance and operation	M.S. 373.053 Subd. 5	Amount necessary in excess of remaining fund balance.
Water and related land resources management	M.S. 03F.801, Subd. 5	Amount needed. Is in addition to amounts that may be levied within a lake improvement district.
Water planning and project implementation: Metropolitan surface water management: (Metro counties only) Priority programs	M.S. 103B.241, Subd. 2	Amount necessary to pay increased costs to soil and water conservation districts to administer and implement programs.
Watershed management taxing districts: Planning costs	M.S. 03B.245, Subd. 3; 103B.241, Subd. 1	Amount necessary levied in watershed management tax district. The levy on property located within a rural town within a watershed management tax district is limited to 0.02418% of taxable market value for planning costs, debt service on bonds, and maintenance costs combined, unless a greater amount has been allowed by resolution of town electors.
Capital Improvements: Bonds for county levy	M.S. 03B.245, Subd. 3-4; 103B.241, Subd. 1	Amount necessary for principal and interest on bonds levied within watershed management tax district. The levy on property located within a rural town within a watershed management tax district is limited to 0.02418% of taxable market value for planning costs, debt service on bonds and maintenance costs combined, unless a greater amount has been allowed by resolution of town electors.
Bonds for watershed levy	M.S. 03B.251, Subd. 7-8	Amount necessary for principal and interest on bonds for a watershed certified levy in districts within watershed units. Limited to 0.02418% of taxable market value for planning costs, debt service on bonds, and maintenance cost combined, unless a greater amount has been allowed by resolution of town electors.

COUNTY TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Water planning and project implementation (cont)		
Maintenance costs	M.S. 03B.245, Subd. 3; 103B.241	Amount necessary levied in districts within watersheds or minor watershed units. The levy on property located within a rural town within a watershed management district is limited to 0.02418% of taxable market value for planning costs, debt service on bonds, and maintenance costs combined, unless a greater amount has been allowed by resolution of town electors.
Metropolitan groundwater management: (metro counties only)		
Administration and implementation of approved groundwater plan	M.S. 03B.255, Subd. 13	Amount necessary.
Priority programs	M.S. 103B.255, Subd. 13	Amount necessary to pay increased costs to soil and water conservation districts and watershed management organizations to administer and implement programs.
Local water planning: (non-metro counties only)		
Bonds for capital improvements	M.S. 103B.331 Subd. 4; 103B.335, Subd. 1	Amount needed to pay for principle and interest on bonds for comprehensive water plan within county special taxing district.
Comprehensive local water plan (except for bonding)	M.S. 103B.335	Amount necessary to pay costs of projects in comprehensive water plan except for bonding.
Priority programs:	M.S. 103B.335	Amount necessary to pay increased costs to soil and water conservation districts and watershed management organizations to administer and implement programs.
Weed eradication	M.S. 18.231, Subd. 5	Levy on cities or towns whose payments were made from county funds.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Aitkin		
Bonds for McGregor library	L. 1986, C.399, Art 1, Sec. 6	Amount needed as county's share under joint powers agreement for principal and interest on bonds issued by the city of McGregor.
Regional juvenile detention center	M.S. 383C.42, Subd.1	Amount necessary.
Tourism and economic development	L. 1986,C.399, Art. 1, Section 1; SSL. 1989, C.1 Art. 5, Sec. 46, L 1994,C.505, Article 6, Sec. 34	Amount necessary.
Anoka		
Arena facility, operations and maintenance	L.1967,C.530	Amount necessary.
Library buildings	L. 1984, C. 380, Sec 1-2; L. 1994, C.505, Art. 6, Sec. 27	Amount needed to pay the principal and interest on bonds. Levied only on property not taxed by a city for support of a public city library.
Library services	L.1994, C.378, Sec. 1	Amount necessary.
Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	M.S. 473.254	Participating counties may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the county's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the county's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the county's local tax rate for the current taxes payable year.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Anoka (cont.)		
Mosquito control: Metropolitan Mosquito Control Commission	M.S. 473.711, Subd. 2	Amount authorized by county board in addition to the Metropolitan Mosquito Control Commission's levy, to be used by the Commission. The sum of the county levy and the Commission's levy within the same county may not exceed the county's portion of the Commission's levy limitation under M.S. 473.711, Subd. 2, based on the ratio of the county's total net tax capacity to the total net tax capacity of the entire district, as adjusted under M.S. 270.12, Subd. 3.
Optional county levy	M.S. 473.711, Subd. 2	Amount necessary to pay the costs of mosquito, disease vectoring tick, and black gnat nuisance control contracted with the Metropolitan Mosquito Control Commission.
Nature centers	L.1974, C. 388	Sufficient to pay principal and interest on bonds.
Recreation areas: Parks or Playgrounds	L.1961, C.209, Section 4	Amount necessary.
Becker		
Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art. 6, Section 13	No more than .00604% of taxable market value.
County Economic Development Authority	L. 1997, C. 15	County board may establish an EDA, and levy up to 0.01813% of taxable market value countywide on EDA request. Levy may be increased above this limit subject to a reverse referendum, under M.S. 469.107 provisions.
Beltrami		
Airport facilities bonds	L.1990,C.604, Art. 3, Sec. 57	Amount necessary to pay principal and interest for up to \$400,000 in bonds. Joint authorization with city of Bemidji. Bond issue is subject to reverse referendum.
Red Lake game preserve bonds	M.S. 84A.11	Amount necessary for voluntary payment of school district and town obligations for principal and interest.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Big Stone Health nurse	L.1969,C.652; L.1994,C.505, Art. 6, Sec. 22	Amount necessary.
Blue Earth Service area	L.1969, C. 184	Amount necessary on property in service area.
Southern Minnesota River Basin Area II	L.1979, C.253; L.1994, C. 05, Art. 6, Sec. 25	No more than 0.00605% of taxable market value.
Brown Southern Minnesota River Basin Area II	L.1979, C.253; L.1994, C.505, Art. 6, Sec. 25	No more than 0.00605% of taxable market value.
Carlton Fire protection (contract with city of Carlton)	L.1985,C. 138, Sect. 3	Amount necessary.
Bonds for fire fighting facilities and equipment issued by city of Carlton	L.1985, C.138, Sec. 3	Amount specified under contract for principal and interest.
Cemetery Levy	L. 1999, C. 243, Art. 6, Sec. 11	May levy up to \$1,000 annually in the unorganized township of Sawyer for cemetery purposes, beginning with taxes payable in 2000 and ending with taxes payable in 2009.
Historical society	L.1988, C. 640, Sec. 3; L.1994, C.505, Art. 6, Sec. 36	Amount needed.
Recreation levy	L. 1996, Ch. 471, Art. 3, Sec. 51	May levy up to \$1,500 annually in the unorganized township of Sawyer for recreational purposes beginning with taxes payable in 1997 and ending with taxes payable in 2006.
Regional juvenile detention center	M.S. 383C.42, Sub. 1	Amount necessary.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Carver		
Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	M.S. 473.254	Participating counties may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the county's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the county's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the county's local tax rate for the current taxes payable year.
Mosquito control: Metropolitan Mosquito Control Commission	M.S. 473.711, Subd. 2	Amount authorized by county board in addition to the Metropolitan Mosquito Control Commission's levy, to be used by the Commission. The sum of the county levy and the Commission's levy within the same county may not exceed the county's portion of the Commission's levy limitation under M.S. 473.711, Subd. 2, based on the ratio of the county's total net tax capacity to the total net tax capacity of the entire district, as adjusted under M.S. 270.12, Subd. 3.
Optional county levy	M.S. 473.711, Subd. 2	Amount necessary to pay the costs of mosquito, disease vectoring tick, and black gnat nuisance control contracted with the Metropolitan Mosquito Control Commission.
Municipal sewage disposal systems bonds	L.1983, C.118	Amount necessary under joint powers agreement with cities and towns in the county.
Service area	L.1971, C.384	Amount necessary on property in service area.
Cass		
Health nurse	L.1957, C.213; L.1994, C.505; Art. 6, Sec. 12	Amount necessary.
Tourism and agriculture	L.1985, C.289, Sec. 6; L.1994, C.505, Art. 6, Sec.32	Amount needed, subject to possible reverse referendum.
Chisago		
Historical society	L.1988, C.640, Sec. 3; L.1994, C.505, Art. 6, Sec. 36	Amount needed.
Nursing home	L.1963 C.376	Payments of bonds and interest.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Chisago (cont.) Retirement benefits for judges of the former Chisago County probate court who retired prior to July 1, 1972.	L.1976, C.293	County's apportioned share of retirement benefits.
Clay Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art. 6, Section 13	No more than .00604% of taxable market value.
Clearwater County hospital	L.1985,C.289; Sec.5, Subd.1-2; L.1986, Sp. S., C. 1, Art. 4, Sec.46-47; L.1994, C.505, Art. 6, Sec. 13	Amount needed, subject to possible reverse referendum to be held prior to October 1 of the year when a tax is initially proposed to be levied.
Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art. 6, Section 13	No more than .00604% of taxable market value.
Cook Health department	L.1971, C.424; L.1994, C.505, Art. 6, Sec.24	Amount necessary.
Joint Economic Development Authority (EDA)	L.1988, C.516, Sec. 6; L.1988, C.719, Art. 19, Sec.27	0.01813% of taxable market value as authorized by M.S. 469.107. City of Grand Marais not authorized to levy for joint EDA.
North Shore Hospital	L.1993, C.375, Art. 9, Sec. 45	Amount necessary to pay the principal and interest on up to \$4,000,000 in bonds.
Regional juvenile detention center	M.S. 383C.42, Subd.1	Amount necessary.
Cottonwood Southern Minnesota River Basin Area II	L.1979, C.253; L.1994, C.505, Art. 6, Sec. 25	No more than 0.00605% of taxable market value.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Crow Wing		
Airport facility bonds	L.1970, C.127	Amount required including deficiency.
Town purposes in unorganized townships	L.1965, C.512; L.1994, C.505, Art. 6, Sec. 18	Amount necessary.
Dakota		
Bonds for county library	L.1986, C.392; L.1994, C.505, Art. 6, Sec. 33	Amount needed for principal and interest on up to \$15,000,000 in bonds, subject to possible reverse referendum. The tax is not allowed in cities where a city public library is currently located.
Library purposes	L.1963, C.287; L.1994, C.505, Art. 6, Sec. 16	Amount necessary may be levied in area served by the county library system.
Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	M.S. 473.254	Participating counties may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the county's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the county's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the county's local tax rate for the current taxes payable year.
Mosquito control: Metropolitan Mosquito Control Commission	M.S. 473.711, Subd. 2	Amount authorized by county board in addition to the Metropolitan Mosquito Control Commission's levy, to be used by the Commission. The sum of the county levy and the Commission's levy within the same county may not exceed the county's portion of the Commission's levy limitation under M.S. 473.711, Subd. 2, based on the ratio of the county's total net tax capacity to the total net tax capacity of the entire district, as adjusted under M.S. 270.12, Subd. 3.
Optional county levy	M.S. 473.711, Subd. 2	Amount necessary to pay the costs of mosquito, disease vectoring tick, and black gnat nuisance control contracted with the Metropolitan Mosquito Control Commission.
Douglas		
Solid waste management loans	L.1990, C.604, Art. 3, Sec. 53	Amount needed to pay the principal interest on Department of Energy and Economic Development loans under provisions of M.S. 400.11.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Goodhue		
Historical society	L.1985, C.181; L.1994, C.505, Art. 6, Sec. 28	Amount needed subject to possible reverse referendum.
County economic development authority	L. 1993, C. 375, Art. 17, Sec. 24	County board may establish an EDA, and levy up to 0.01813% of taxable market value county-wide on EDA request. Levy may be increased above the limit subject to reverse referendum, under M.S. 469.107 provisions.
Hennepin		
Building commission	L.1903, C.247	Amount necessary.
Building reserve	L.1979, C.198, Art. 2, Sec. 12-13	11/12 mill less amount required for building bonds and interest.*
Correctional facilities (Minneapolis workhouse), employee's retirement	L. 1975, C.402, Sec. 2	Amount certified by Minneapolis retirement board.
Court reporters retirement allowance	L.1963, C.786	Sufficient to defray costs.
Court expenses	M.S. 488A.111	Amount necessary.
Emergency certificate of indebtedness	L. 1979, C. 198, Art. 2 Sec.7	Payment of principal and interest.
Equipment capital notes	L.1979, C.198, Art. 2, Sec. 7; L.1982, C.577, Sec. 13	Payment of principal and interest.
General Hospital Medical care for indigents	L.1963, C.738, Sec. 3; L.1976, C.67, Sec. 1	Amount needed to pay costs of operation, maintenance, and working capital needs minus balance in hospital fund.
Health services building bonds	M.S. 383B.218	Principal and interest on up to \$16,000,000 in bonds. Levy must be included in county's 0.05367% of taxable market value levy limit under Capital improvement Plan.
Jail facilities, acquisition and betterment of: Bonds	L.1983, C. 23, Sec. 1-2	Amount necessary to pay principal and interest for up to \$5,000,000 in bonds.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Hennepin (cont.)		
Library: Acquisition, betterment and construction:	M.S. 383B.245; L.1994, C.505, Art. 6, Sec. 3	Amount necessary to pay their principal and interest on bonds may be levied on the taxable property of the county excluding the property within cities that have their own public library levy.,
Bonds Operations and Maintenance	M.S. 383B.237	Levied on taxable property not taxed by Minneapolis for free public library in 1980.
Medical Center: Capital outlay	L.1981, C.91, Sec. 4	Amount necessary for principal and interest on bonds.
Operations and maintenance	L.1981, C. 91, Sec. 4	Amount necessary.
Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	M.S. 473.254	Participating counties may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the county's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the county's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the county's local tax rate for the current taxes payable year.
Mosquito control: Metropolitan Mosquito Control Commission	M.S. 473.711, Subd. 2	Amount authorized by county board in addition to the Metropolitan Mosquito Control Commission's levy, to be used by the Commission. The sum of the county levy and the Commission's levy within the same county may not exceed the county's portion of the Commission's levy limitation under M.S. 473.711, Subd. 2, based on the ratio of the county's total net tax capacity to the total net tax capacity of the entire district, as adjusted under M.S. 270.12, Subd. 3.
Optional county levy	M.S. 473.711, Subd. 2	Amount necessary to pay the costs of mosquito, disease vectoring tick, and black gnat nuisance control contracted with the Metropolitan Mosquito Control Commission

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Hennepin (cont.) Public Safety Building Acquisition, construction Bonds and interest	L.1989, C.245, Sec. 1	Amount necessary to pay principal and interest for up to \$20,000,000 in bonds. Bonds may be issued until July 1, 1995 as an exception to the restriction under M.S. 373.40, Subd. 7. Levy must be included in the county's 0.05367% of taxable market value levy limit under Capital Improvement Plan.
Hubbard Park and recreation	L.1985, C.289, Sec. 1-2 L.1994, C.505, Art. 6, Sec. 29	Amount needed subject to reverse referendum.
County Fair	L.1985, C.289, Sec. 3; L.1994, C.505, Art. 6, Sec. 30	Amount needed subject to reverse referendum.
Isanti Retirement benefits for judges of the former Chisago County probate court who retired prior to July 1, 1972	L. 1976, C.293	County's apportioned share of retirement benefits.
Itasca Economic development	L.1988, C.517; L.1994, C.505, Art. 6, Sec. 35	Amount needed upon guarantee of matching funds equal to county levy. Subject to possible reverse referendum before October 1 of first levy year.
Hospital	L.1947, C.340; L.1994, C.505, Art. 6, Sec. 8	Amount necessary.
Nursing home (Deer River)	L.1971, C.423	Amount necessary.
Regional juvenile detention center	M.S. 383C.42, Subd.1	Amount necessary.
Kanabec Historical society	L.1988, C.640, Sec. 3; L.1994, C.505, Art. 6, Sec. 36	Amount needed.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Kanabec (cont.) Rural Development Finance Authority	Sp.Ses. L.1989, C.1, Art. 17, Sec.21	0.01813% of taxable market value for economic development authority purposes. The Rural Development Finance Authority is not listed as a special taxing district because it does not have levy authority under M.S. 469.102.
Kittson Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art. 6, Section 13	No more than .00604% of taxable market value.
Koochiching Ambulance service	L.1992, C.604, Art.3, Sec.52.; M.S. 375B.09	Amount necessary for costs of ambulance service within a county subordinate service district.
North Koochiching Area Sanitary District, East Koochiching County Sewer and Papermakers Sewer Districts: Acquisition and betterment	L.1981, C.291, Sec. 9	Amount necessary.
Bonds and debt service	L.1981, C.291, Sec. 9	Amount necessary for principal and interest.
Operation and maintenance	L.1981, C.291, Sec. 9	Amount necessary.
Special Assessment	L.1981, C.291, Sec. 10	Amount necessary in lieu of any limitations on special assessments.
Red Lake game preserve bonds	M.S. 84A.11	Amount necessary for voluntary payment of school district and town obligations for principal and interest.
Regional juvenile detention center	M.S. 383C.42, Subd.1	Amount necessary.
Rural Development Finance Authority city-county	L.1994, C.587, Art. 9, Sec. 9	0.01813% of taxable market value for economic development purposes.
Unorganized area services	L.1971, C.394	Amount of service.
Lac Qui Parle Southern Minnesota River Basin Area II	L.1979, C.253; L.1994, C.505, Art. 6, Sec. 25	No more than 0.00605% of taxable market value.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Lake		
Bonds for garage construction or other road and bridge purposes	L.1963, C.379	Sufficient to pay principal and interest.
Bonds for jail	L.1982, C.523, Art. XII, Sec. 5	Sufficient to pay principal and interest in excess of the 0.09671% of taxable market value levy limit under M.S. 641.23 Exempt from interest rate and debt limits.
Health department	L.1971, C.424; L.1994, C.505, Art. 6, Sec.24	Amount necessary.
Regional juvenile detention center	M.S. 383C.42, Subd.1	Amount necessary.
Unorganized territory in which a township has been dissolved	L.1937, C.395	Same taxes as organized towns.
Lake of the Woods		
Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art.6, Section 13	No more than .00604% of taxable market value.
Lake of the Woods (cont.)		
Red Lake game preserve bonds	M.S. 84A.11	Amount necessary for voluntary payment of school district and town obligations for principal and interest.
Lincoln		
Southern Minnesota River Basin Area II	L.1979, C.253; L.1994, C.505, Art. 6, Sec. 25	No more than 0.00605% of taxable market value.
Lyon		
Southern Minnesota River Basin Area II	L.1979, C.253; L.1994, C.505, Art. 6, Sec. 25	No more than 0.00605% of taxable market value.
Mahnomen		
Medical facility bonds	L.1994, C.587, Art. 9, Sec. 12	Amount needed to pay the principal and interest on up to \$800,000 in general obligation bonds issued to fund existing warrants and loans and to provide working capital for the Mahnomen County and Village Hospital, Nursing Home, and Clinic.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Mahnomen (cont.) Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art. 6, Sec. 13	No more than .00604% of taxable market value.
Marshall Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art. 6, Sec. 13	No more than .00604% of taxable market value.
Morrison County Bonds for improvements to county fairgrounds	L. 1995, Ch. 264, Art. 9, Sec. 12	Amount needed to pay principal and interest on bonds.
Rural Development Finance Authority grant program for capital improvements to a paper and wood products manufacturer	L. 1996, Ch. 452, Sec. 2	Amount necessary for the payment of principal and interest on general obligation bonds issued by the county as part of the local funds of \$500,000 or more needed to match a \$750,000 grant from the Department of Trade and Economic Development in fiscal year 1997.
Murray Southern Minnesota River Basin Area II	L.1979, C.253; L.1994, C.505, Art. 6, Sec. 25	No more than 0.00605% of taxable market value.
Norman Health nurse	L.1971, C.404; L.1994, C.505, Art. 6, Sec. 23	Amount necessary.
Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art. 6, Section 13	No more than .00604% of taxable market value.
Olmsted Health department	L.1967, C.191	May exceed 2 mills.*
Hospital additions or renovations	L.1978, C.509	Amount necessary.
Merit awards	L.1967, C.526; L.1994, C.505, Art. 6, Sec. 20	Amount necessary.
Service areas	L.1967, C.206	Amount necessary on property in service area.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Otter Tail Park land acquisition	L.1961, C.151; L.1994, C.505, Art. 6, Sec. 14	Amount necessary.
Pennington Bonds for student housing	L.1991, C.291, Art. 21, Sec.19	Amount for principal and interest on bonds for student housing. The county or the city of Thief River Falls is authorized to issue bonds and impose the levy beginning with payable 1993.
Pine Historical society	L.1988, C.640, Sec. 3; L.1994, C.505, Art. 6, Sec. 36	Amount needed.
Hospital bonds	L.1955, C.180	Amount necessary for principal and interest.
Pipestone Bonds for repairing and renovating the county courthouse and courthouse annex	L. 1995, Ch. 264, Art. 9, Sec. 11	Amount needed to pay principal and interest on bonds.
Southern Minnesota River Basin Area II	L.1979, C.253; L.1994, C.505, Art. 6, Sec. 25	No more than 0.00605% of taxable market value.
Polk Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art. 6, Section 13	No more than .00604% of taxable market value.
Pope Advertising and developing agricultural resources	L.1943, C.510, Sec.1; L.1994, C.505, Art. 6, Sec,7	Amount necessary.
Solid waste management loans	L.1991, C.291, Art. 4. Sec. 14	Amount needed to pay principal and interest on Department of Energy and Economic Development loans under provisions of M.S. 400.11.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Ramsey		
Aldrich Arena, operation and maintenance	M.S. 383A.03, Subd. 5	Amount necessary.
Arts and sciences	M.S. 383A.03, Subd. 6	Amount necessary.
Bonds for library buildings and equipment	L.1986, C.370	Amount needed for principal and interest on up to \$15,000,000 in bonds to be levied outside the city of St. Paul.
Capital improvement plan: Bonds and interest	M.S. 373.40, Subd. 4	0.06455% of taxable market value.
Detention and correction facilities: Juvenile correction center, bonds for	M.S. 383A.09, Subd. 2-3	Amount necessary for principal and interest for up to \$3,700,000 in bonds.
Operations and maintenance	M.S. 383A.03, Subd. 2	Amount necessary.
Adult detention center, bonds for	M.S. 83A.039, Subd. 3	Amount necessary for principal and interest for up to \$7,500,000 in bonds.
Emergency notes	M.S. 83A.039, Subd. 3	Amount necessary for principal and interest for up to \$1,000,000 in bonds.
Health department, operation and maintenance	M.S. 383A.03, Subd. 7	Amount necessary.
Hospital (St. Paul-Ramsey Medical center): Bonds issued by St. Paul	L.1988, C.601, Sec. 3	Amount necessary to pay principal and interest on remaining bonds issued by St. Paul under L. 1957, C. 938, Sec. 6.
Construction bonds	M.S. 383A.41 Subd. 1(b)	Amount necessary for principal and interest on bonds for St. Paul-Ramsey Hospital.
Construction bonds	M.S. 383A.41, Subd. 16(c)	Amount necessary for principal and interest for up to \$11,600,000 in bonds for hospital and nursing home.
Operation and maintenance	M.S. 383A.03, Subd. 1 (a)	Amount necessary.
Planning and designing bonds	M.S. 383A.10,	Amount necessary for payment of principal and interest on up to \$400,000 in bonds for Gillette addition.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Ramsey (cont.)		
Remodeling and equipping bonds	L.1974, C.581	Amount necessary for payment of principal and interest on up to \$5,600,000 in bonds for Gillette addition.
Ice arenas and golf courses: Bonds	M.S. 383A.03, Subd. 4; 383A.07, Subd. 23-24	Amount necessary for payment of principal and interest.
Operation	M.S. 383A.03, Subd. 4	Amount necessary.
Medical facility water system: General obligation bonds	M.S. 83A.411, Subd. 4	Amount necessary for principal and interest.
Medical facility water system: General tax levy	M.S. 38A.411, Subd. 5-6	Amount necessary in substitution of, but not in addition to bonds. Bonds or levy are authorized only after construction has commenced on St. Paul district heating system.
Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	M.S. 473.254	Participating counties may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the county's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the county's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the county's local tax rate for the current taxes payable year.
Mosquito control: Metropolitan mosquito control commish.	M.S. 473.711, Subd. 2	Amount authorized by county board in addition to the Metropolitan Mosquito Control Commission's levy, to be used by the Commission. The sum of the county levy and the Commission's levy within the same county may not exceed the county's portion of the Commission's levy limitation under M.S. 473.711, Subd. 2, based on the ratio of the county's total net tax capacity to the total net tax capacity of the entire district, as adjusted under M.S. 270.12, Subd. 3.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Optional county levy (Mosquito control)	M.S. 473.711, Subd. 2	Amount necessary to pay the costs of mosquito, disease vectoring tick, and black gnat nuisance control contracted with the Metropolitan Mosquito Control Commission.
Nursing home	M.S. 383A.03	Amount necessary for principal and interest for up to \$4,000,000 in bonds.
Park and open space and recreation bonds	M.S. 383A.03, Subd. 3	Amount necessary for principal and interest.
Retired employees insurance benefits	M.S. 383A.03, Subd. 8	Amount necessary.
St. Paul city hall and county courthouse: Bonds	L.1988, C.601, Sec. 2	County must set up joint powers agreements with St. Paul to issue bonds for work on city hall/courthouse.
Solid waste facilities, bonds for	L.1983, C.373, Sec. 68	Amount of designated tax levy needed to pay principal and interest on up to an aggregate amount of \$4,000,000 in bonds.
Union Depot Concourse: Bonds	L.1990, C.604, Art. 3, Sec. 58	Amount necessary to pay principal and interest on up to \$2,000,000 in bonds upon guarantee of \$500,000 from nonpublic sources.
Welfare, poor relief bonds	M.S. 383A.06, Subd. 1	Amount necessary for principal and interest if bonds issue approved by voters.
Red Lake Bridge construction	L.1949, C.252; L.1994, C.505, Art. 6, Sec. 9	Amount necessary.
Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art. 6, Section 13	No more than .00604% of taxable market value.
Redwood Southern Minnesota River Basin Area II	L.1979, C.253; L.1994, C.505, Art. 6, Sec. 25	No more than 0.00605% of taxable market value.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Roseau		
Hospital district operation and debt retirement	L.1989, C.238, Sec.1; L.1961, C.115	Amount necessary, within the hospital district.
Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art. 6, Section 13	No more than .00604% of taxable market value.
St. Louis		
Extension work - agricultural societies	M.S. 383C.555	Amount necessary for maintenance and support notwithstanding M.S. 38.36.
Health	L.1967, C.501; L.1994, C.505, Art. 6, Sec. 19	Amount necessary.
Port authority	M.S. 469.053, Subd. 8	\$50,000.
Regional juvenile detention center	M.S. 383C.42, Subd.1; L.1994 C.505, Art. 6, Sec. 4	Amount necessary.
Scott		
Library purposes	L.1963, C.287; L.1994,C.505, Art. 6, Sec. 16	Amount necessary may be levied in area served by the county library system.
Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	M.S. 473.254	Participating counties may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the county's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the county's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the county's local tax rate for the current taxes payable year.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Scott (cont.)		
Mosquito control: Metropolitan mosquito control Commission	M.S. 473.711, Subd. 2	Amount authorized by county board in addition to the Metropolitan Mosquito Control Commission's levy, to be used by the Commission. The sum of the county levy and the Commission's levy within the same county may not exceed the county's portion of the Commission's levy limitation under M.S. 473.711, Subd. 2, based on the ratio of the county's total net tax capacity to the total net tax capacity of the entire district, as adjusted under M.S. 270.12, Subd. 3.
Optional county levy	M.S. 473.711, Subd. 2	Amount necessary to pay the costs of mosquito, disease vectoring tick, and black gnat nuisance control contracted with the Metropolitan Mosquito Control Commission.
Service area	L.1969, C.180	Amount necessary for principal and interest.
Swift		
Rural Development Finance Authority	L. 1995, Ch. 264, Art.5, Sec. 39	May levy up to 0.01813% of the taxable market value of the county upon the request of the authority.
Todd		
Snow removal from town roads	L.1961, C.307; L.1994, C.505, Art. 6, Sec. 6	Amount necessary.
Traverse		
Bonds for construction and maintenance of county fair buildings	L.1981, C.15	Amount necessary for principal and interest.
Wadena		
Courthouse bonds	L.1965, C.442; L.1994, C.505, Art. 6, Sec. 17	Amount necessary.
Washington		
Bonds for construction and improvements of water systems	L.1986, C.348, Sec. 2	Amount needed for principal and interest.
Building, bonds for	L.1949, C668; L.1994, C.505, Art. 6, Sec. 10	Amount necessary (This authorization void on the sale of bonds under L. 1971, C. 443).
Building maintenance	L.1971, C.443	1 mill including building bond levy.*

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Washington (cont.)		
County library, bonds: Construction	L.1983, C.326, Sec. 17; L.1994, C.505, Art. 6, Sec. 26	Amount needed for the principal and interest on up to \$1,500,000 in bonds. Levied only on property not taxed by a city for support of a public city library.
Hospital	L.1953, C.154; L.1994, C.505, Art. 6, Sec. 11	Amount necessary.
HRA projects in Landfall	L. 1997, C. 231, Art. 2, Sec. 58	Washington County is allowed to levy up to \$2,000,000 over a ten-year period, beginning in 1997 for taxes payable in 1998. The proceeds from this tax must be transferred to the Washington County housing and redevelopment authority (HRA) and must be used to support Washington County HRA activities in the city of Landfall.
Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	M.S. 473.254	Participating counties may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the county's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the county's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the county's local tax rate for the current taxes payable year.
Mosquito control: Metropolitan mosquito control Commission	M.S. 473.711, Subd. 2	Amount authorized by county board in addition to the Metropolitan Mosquito Control Commission's levy, to be used by the Commission. The sum of the county levy and the Commission's levy within the same county may not exceed the county's portion of the Commission's levy limitation under M.S. 473.711, Subd. 2, based on the ratio of the county's total net tax capacity to the total net tax capacity of the entire district, as adjusted under M.S. 270.12, Subd. 3.
Optional county levy	M.S. 473.711, Subd. 2	Amount necessary to pay the costs of mosquito, disease vectoring tick, and black gnat nuisance control contracted with the Metropolitan Mosquito Control Commission.
Municipal sewage disposal systems bonds	L.1983, C.118	Amount to pay principal and interest under joint powers agreement with cities and towns in the country.

COUNTY TAX LEVIES

C. SPECIAL PURPOSES Particular Counties	Citation	Authorizations and Limitations
Washington (cont.) Solid waste facilities, bonds for	L.1983, C.373, Sec. 68	Amount of designated tax levy needed to pay principal and interest on up to an aggregate amount of \$4,000,000 in bonds.
Wilkin Minnesota Red River Valley Development Association	L.1963, C.343; L.1994, C.505, Art. 6, Section 13	No more than .00604% of taxable market value.
Wright Service area	L.1969, C.465	Amount necessary on property in service area.
Yellow Medicine Southern Minnesota River Basin Area II	L.1979, C.253; L.1994, C.505, Art. 6, Sec. 25	No more than 0.00605% of taxable market value.
County economic development authority	L. 2000, C. 484, Art. 1, Sec. 3	County board may establish an EDA and levy up to 0.01813% of taxable market value county-wide on EDA request. Levy may be increased above this limit, subject to reverse referendum, under M.S. 469.107 provisions.

COUNTY TAX LEVIES

D. SPECIAL PURPOSES Unorganized Townships	Citation	Authorizations and Limitations
Fire Protection	M.S. 365.243	Amount necessary.
Mosquito abatement	M.S. 18.141	1/3 mill.*
Road and bridge	M.S. 163.06	Amount necessary.

* In accordance with M.S. 275.011, this mill rate levy limitation has been converted to a limitation expressed in dollars. With the payable 1988 dollar limit as the base, the limitation is increased or decreased annually from the previous year's dollar limitation based on the percentage increase or decreased in the taxing district's market value. See Part 2 of the Introduction for an explanation of the conversion procedure and an example.

SECTION II

CITY TAX LEVIES

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

A. GENERAL PROVISIONS	Citation	Authorizations and Limitations
County auditor's responsibility for levy limitations: Property tax rates	M.S. 275.08	Auditor must extend only amount permitted by law. Auditor may estimate tax rate or tax capacity for levying taxes in overlapping districts if actual counts are not received by deadline. Adjustments for high or low estimate will be made later by law.
Deficiency levy (in cities receiving distribution of taconite production tax)	M.S. 298.28, Subd. 12; 298.282, Subd. 3	When the actual taconite production tax distribution is less than the estimated and certificates of indebtedness are issued for the deficiency, a levy for the certificates of indebtedness including interest may be made.
Error by county auditor and/or city clerk in previous levy, to correct	M.S. 275.075	All or any part of amount omitted that was within levy limitations.
General fund: Charter cities (most 3rd and 4th class)	M.S. 426.04	Amount necessary.
Statutory cities	M.S. 412.251	Amount necessary.
Loss or refund of tax receipts resulting from abatement or court action, to recover	M.S. 275.48	Amount by which tax has been reduced (within levy limitations) by reduction of valuation.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Agricultural land preservation and conservation program (for cities preparing plans and controls instead of a county)	M.S. 40A.15, Subd. 2	Lesser of 0.01209% of taxable market value or \$15,000 from local funds is needed to be eligible for state grant.
Airports: Bonds	M.S. 60.037, Subd. 2	Amount needed for principal and interest approved by voters.
Maintenance and operation	M.S. 60.067, Subd. 2	Amount approved by voters.
Ambulance service	M.S. 71.476, Subd. 2	Amount necessary.
Aquatic vegetation control	M.S. 103G.625, Subd. 3	Amount necessary.
Armory building commission (state)	M.S. 193.145	Amount necessary for a period of time not to exceed 40 years to pay principal and interest on Armory bonds.
Band, orchestra, or chorus	M.S. 449.09	Amount necessary.
Bonds and interest: General obligations	M.S. 475.61	At least 5% more than maturates to be levied prior to delivery of obligations. Portion of such taxes may be levied after obligations have been authorized.
No levy certified by city for indebtedness	M.S. 475.64	Amount necessary for payment of principal and interest to be spread by auditor.
Deficiency in prior levies for indebtedness	M.S. 475.74	Amount necessary to make good any deficiency in any prior levies.
Parking facility bonds	M.S. 459.14	Sufficient to retire bonds, not to exceed 0.00403% of taxable market value.
Special assessment improvement bonds	M.S. 429.091	Sufficient to take care of deficiencies.
State loans	M.S. 475.73	50% in excess of amount certified by State Auditor.
Charter commission expense	M.S. 410.06	\$1,500 in cities other than first class unless the council authorizes a greater amount. (This is also an expenditure limit.)

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
City hall and courthouse, joint (excluding Minneapolis, St. Paul, and Duluth) bonds	M.S. 374.27; 374.29	Amount necessary for city's share of principal and interest after voter approval.
Civil defense	M.S. 12.26	Amount necessary for civil defense purposes in excess of all city charter limitations.
Clean water partnership loans: General obligation notes	M.S. 103F.725, Subd.1a	Amount needed to pay the principal and interest on the notes.
Community Corrections centers	M.S. 241.31	Amount necessary.
Comprehensive planning (cities in metropolitan area)	M.S. 473.87	Amount necessary.
Contamination cleanup costs	M.S. 116J.556	Amount needed to pay at least 25% of clean-up costs as a local match in order to qualify for a contamination cleanup grant from the Minnesota Pollution Control Agency.
Dam safety loan, state	M.S. 103G.511, Subd. 10	Amount necessary to repay state loan for local share of projected costs. Payment not to exceed 20 years.
District heating system (for cities with over 50,000 population but not first class cities)	M.S. 465.74, Subd.1a	Amount necessary to repay state loan for design and construction.
Economic development authority (EDA)	M.S. 469.107	Up to 0.01813% of taxable market value citywide on EDA request. Levy may be increased above the limit subject to a reverse referendum.
Employer vans acquisition program: Administration	M.S. 174.27	Amount necessary.
Establishment	M.S. 174.27	Amount necessary.
Energy conservation investment loan	M.S. 216C.37, Subd. 5	Amount needed to pay annual principal and interest on state loan.
Fire halls or equipment	M.S. 465.73	Amount necessary to repay the principal and interest on loans of up to \$250,000 from a rural electric cooperative or from the Farmers Home Administration.
Fire prevention, forest or private: General expenses	M.S. 88.04	May levy the amount necessary. No levy may be made when the fire fund contains \$5,000 or more.
Improvement bonds	M.S. 88.44	Amount needed for minimum obligation.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Firefighter's relief Salaried firefighters	M.S. 69.77	Amount needed for minimum obligation.
Volunteer firefighters	M.S. 69.772; 69.773; and 424A.02	Amount needed for minimum obligation.
Historical society, county	M.S. 138.053	0.02418% of taxable market value from general fund for historical work approved by Minnesota Historical Society. (This is also an appropriation limitation.)
Housing and Redevelopment Authority (cities authorized by special laws) Redevelopment purposes	M.S. 469.033, Subd. 6	0.0144% of taxable market value for all cities.
Housing and redevelopment costs allocated by Metropolitan Council	M.S. 473.201	Amount certified by Metropolitan Council.
Housing replacement districts	L. 1996, Ch. 464, Art. 4, Sect. 3-6	Each city that contains an airport noise impact area may designate an authority (as defined for TIF purposes under M.S. 469.174, Subd. 2, including but not limited to HRA's, EDA's, and port authorities) for purposes of establishing housing replacement districts. The city in which the authority is located must pay at least 25% of the housing replacement costs from its general fund, property tax levy, or other unrestricted money, not including tax increments.
Indoor ice arena	M.S. 373.43	Amount needed to make up for a shortage in the revenues of the ice arena to pay the principal and interest on the bonds.
Infrastructure replacement funds	M.S. 471.572, Subd. 2	Amount needed subject to reverse referendum.
Insects, pests, control of:	M.S. 18.022, Subd. 2(a)	Amount necessary.
Dutch elm disease	M.S. 18.022, Subd. 2(b)	Amount necessary.
Grasshopper control	M.S. 18.022, Subd. 2(a)	Amount necessary.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Insurance, employees group	M.S. 471.61	Amount necessary. (50% of costs of benefits on dependents must be within city charter per capita limitations.)
Joint facilities shared with armories: Obligation bonds	M.S. 193.38	Amount necessary in accordance with 475.61.
Judgments: General	M.S. 465.14	Sufficient to pay judgments.
Firemen	M.S. 471.86	Sufficient to pay judgments.
Lake improvement district	M.S. 459.20	Amount necessary to set up and maintain lake improvement district under M.S. 103B.555.
Library, city	M.S. 134.07	Amount necessary, but only on property not already taxed for public library service.
Library, joint with school district	M.S. 134.195, Subd. 8	City must provide at least the minimum dollar amount established under M.S. 134.34, Subd. 1, to finance public library for use by school students and the public.
Library, regional: Participating members	M.S. 134.34	Amount necessary for minimum support of regional system and any additional support for public libraries by a member of the regional system.
Library construction, joint financing for: Bonds	M.S. 134.41	Amount necessary to pay local share of principal and interest on bonds according to agreement.
Local contribution to TIF districts	M.S. 273.1399, Subd. 6(d)	Amount needed to meet the required local contribution under a local contribution election, or to meet the minimum local contribution required of a city that is up against its two percent of net tax capacity limit.
LOGIS(member cities); Data processing equipment	L. 1980, C. 569	Amount necessary to pay principal and interest on general obligation bonds.
Memorial building, monument, or park	M.S. 416.02	Amount necessary to pay principal and interest on general obligation bonds.
Mosquito abatement	M.S. 18.111	Amount necessary.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Municipal or memorial forest	M.S. 459.06	Amount necessary.
Park districts:		
Bonds for acquisition or betterment or for retiring debt	M.S. 398.17	Amount necessary for principal and interest on bonds issued within specified limits.
Operation and maintenance	M.S. 398.16	Amount certified by district not to exceed \$.18 per capita. Limit may be increased to \$.35 per capita if approved by voters. (This is also a budget limitation.)
Parks, county, contributions to	M.S. 398.33	Within limitations for park purposes of city.
Parking facilities	M.S. 459.14	Amount necessary.
Permanent improvement and replacement fund.	M.S. 471.571	Applicable to cities having over \$2,500,000 in total taxable real and personal market value consisting in part of iron ore or lands containing taconite or semi-taconite. Cities of 500 population or less, the lesser of \$20.00 per capita or 0.08059% of taxable market value. Cities over 500 in population, but not over 2500 population, the greater of \$12.50 per capita or \$10,000, but not exceed 0.08059% of taxable market value. Cities over 2,500 population, the greater of \$10.00 per capita or \$31,500, but not to exceed 0.08059% of taxable market value.
Police Relief	M.S. 69.77	Amount needed for minimum obligation.
Port Authority (cities authorized under M.S. 1990, 469.069-469.089 General purpose	M.S. 469.053, Subd. 4-5	City is required to levy up to 0.001813% of taxable market value upon the request of the port authority. Any increase over previous levy is subject to reverse referendum.
Industrial Development District	M.S. 469.053, Subd. 6	City may levy up to 0.00282% of taxable market value for industrial development districts in addition to 0.01813% authorized above.
Post-audit by state auditor, expense of	M.S. 6.62	Amount of claim or estimate and cost.
Privatization Agreement (Service contracts for wastewater/ public water systems):		
Cost of service contract (excluding debt service)	M.S. 471A.03, Subd. 4(1); 471A.04	Amount necessary.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Privatization Agreement: (cont.) Debt service costs of service contract	M.S. 471A.03, Subd. 4(1); 471A.04	Amount needed for principal and interest.
Promotion of safety and preservation of human life	M.S. 471.63	Amount necessary. Does not apply in Hennepin and Ramsey Counties.
Public health: Local board of health costs	M.S. 145A.08, Subd. 3	Amount necessary.
Community health plan	M.S. 145A.11, Subd. 2	Amount necessary.
Public works reserve	M.S. 471.57	Amount necessary within existing charter limitations.
Recreation facilities: (not on iron range)	M.S. 471.191, Subd. 2	Amount necessary to cover anticipated deficiency in revenues for operation and maintenance. Amount in excess of a charter limitation must be approved by voters at a referendum.
Regional public library districts: Construction, acquisition, maintenance, and utility costs of library buildings	L.1993, C.375, Art. 7, Sec. 2- 3	Amount necessary for city within district.
Retirement employees: P.E.R.A.	M.S. 353.28	Amount necessary.
O.A.S.I.	M.S. 355.80; 355.299	Amount necessary.
Employees on leave from state	M.S. 352.041	Amount necessary.
Self-insurance: Self-insurance pool	M.S. 471.981	Amount necessary to pay the principal and interest on bonds issued for the self-insurance pool, or to make payments under insurance installment purchase agreements.
Self-insurance revolving fund	M.S. 471.981	Amount necessary to pay the principal and interest on bonds issued for the self-insurance revolving fund.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Sewage treatment system and/or water well loan program	M.S. 115.57	Amount necessary for the payment of principal and interest on general obligation bonds or certificates of indebtedness. The levy for bonds must be at least 5% more than what is needed.
Sewers, sewage disposal plants, and water works systems:		
Construction	M.S. 444.075, Subd. 4	Amount necessary.
Use of facilities for public purposes	M.S. 444.075, Subd. 3	Amount necessary for payment of reasonable charges.
Sheltered workshops	M.S. 268A.06, Subd. 2	Amount needed.
Special assessment improvements	M.S. 429.051	City's share of costs improvements.
Special service districts:		
Cost of special services	M.S. 428A.03	Amount necessary to pay for special services authorized within the district, and spread only on property within.
Bonds for district improvements	M.S. 428A.06	Amount necessary to pay principal and interest on bonds, spread only on property within the district.
Storm sewer improvement districts:		
Cost of improvements and maintenance	M.S. 444.20	Amount necessary, spread only on property within the district.
Bonds for district improvements	M.S. 444.20	Amount necessary to pay principal and interest on bonds, spread only on property within the district.
Temporary bonds (general obligation)	M.S. 475.61, Subd. 6	Amount needed to pay principal and interest.
Tort liability:		
Insurance	M.S. 466.06	Amount of premium.
Judgments	M.S. 466.09	Amount necessary.
Tourist camping grounds	M.S. 450.19	0.00806% of taxable market value for maintenance, improvements, or operation. (This is also an expenditure limitation)

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Town hall	M.S. 465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$100,000 in principal amount.
Unemployment compensation fund payments	M.S. 268.052	Amount necessary in lieu of employers' contributions.
Water planning and project implementation: Metro surface water management: (metro cities only) Planning costs	M.S. 103B.245, Subd. 3; 103B.241	Amount necessary levied in district within watershed.
Capital improvements: Bonds for city levy	M.S. 103B.245, Subd. 3-4; 103B.241	Amount necessary for principal and interest on bonds for a city certified levy in districts within watersheds or minor watershed units.
Maintenance costs	M.S. 103B.245, Subd. 3-4; 103B.241	Amount necessary levied in districts within watersheds or minor watershed units.
Local water planning: (non metro cities) Water management plan	M.S. 103B.335	Amount necessary to conform with approved county plan. Up to 0.01813% of taxable market value.
Water pollution control (sewage disposal systems)	M.S. 115.46	Amount necessary. (Supersedes 444.075, Subd. 4.)

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

C. SPECIAL PURPOSES Charter Cities	Citation	Authorizations and Limitations
Advertising (2nd and 3rd class cities)	M.S. 469.188;	Amount necessary.
Community hospital bonds(4th class cities)	M.S. C. 364	Cities of fourth class may levy to make up deficiency in funds available from liquor store earnings for payment of hospital bonds.
Equipment capital notes	M.S. 410.32	Amount needed for principal and interest on notes, principal not to exceed 0.03% of taxable market value.
Extra capital notes	M.S. 410.32	Amount needed for principal and interest on notes authorized for statutory cities under M.S. 412.301, notwithstanding a contrary provision of other law or charter.
Gifts, interest on	M.S. 465.05	Sufficient to pay interest.
Statutory City Laws: Levies authorized in	M.S. 410.33	Charter cities can use statutory city laws in situations where the city's charter is silent, and general law does not prohibit a charter city from addressing the subject.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

D. SPECIAL PURPOSES Statutory Cities	Citation	Authorizations and Limitations
Advertising	M.S. 412.251	Amount necessary as authorized under M.S. 469.189.
Cemetery (certain statutory cities only)	M.S. 471.24	\$10,000 where city and contiguous statutory cities or towns, each having market value of \$2,000,000 or more, join together in maintenance of cemetery. (This is also an appropriation limit.)
Emergency debt certificates(certain statutory cities only)	M.S. 412.751	Sufficient to redeem certificates.
Equipment certificates	M.S. 412.301	Sufficient to retire principal and interest.
Indebtedness of dissolved statutory cities	M.S. 412.093	Amount necessary to retire debt.
Musical entertainment	M.S. 412.251	Amount necessary.
Tourist information centers	L. 1977,C 50, Sec. 2	Amount needed from the city's general fund. Levies used for this purpose are subject to statutory limitations.
Utilities fund (in statutory cities having a public utilities commission)	M.S. 412.251;	Amount necessary.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Aitkin County, cities in: Bonds for McGregor library	L.1986,C.399, Art.1, Sec.6	Amount needed as city's share under joint powers agreement for principal and interest on bonds issued by McGregor.
Albert Lea Port Authority: General purpose	M.S. 469.069	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.069	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6, (0.00282% is in addition to 0.01813% authorized above.)
Alexandria Alexandria Lakes Area Sanitary District	L.1971, C.869; L.1975, C.287	Amount necessary.
Volunteer firefighter's relief	L.1969, C.719, Sec. 2; L.1981, C.224, Sec. 249	Amount needed for minimum obligation.
Anoka County, cities in Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	M.S. 473.254	Participating cities may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the city's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the city's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the city's local tax rate for the current taxes payable year.
Park district (statutory cities)	M.S. 412.531;	Amount necessary.
Anoka Police relief	L.1978, C.563, Sec.28; L.1981, C.224, Sec.263	Amount needed for minimum obligation.
Volunteer Firefighter's Relief	L.1971, C.184, Sec.43; L.1981, C.224, Sec. 255	Amount needed for minimum obligation.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Austin		
Business development	L.1971, C.876; L.1994, C.505, Art. 7, Sec. 28	Amount needed after public hearing.
Firefighter's relief	L.1976, C.36, Sec. 4; L.1981, C.224, Sec. 270	Amount needed for minimum obligation.
Police relief	L. 1976, C.36, Sec. 4; L.1981, C.224, Sec. 270	Amount needed for minimum obligation.
Port Authority General purpose	M.S. 469.070	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.070	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6, (0.00282% is in addition to 0.01813% authorized above.)
Babbitt		
Improvement bonds	L.1961, C.199	Levy against taconite property for payment of principal and interest.
Becker		
Special service districts	L.1985, C301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable non-homestead property within the district.
Bemidji		
Airport terminal bonds	L.1990, C.604, Art. 3, Sec. 57	Amount needed to pay principal and interest up to \$400,000 in bonds. Joint authorization with Beltrami County. Bond issue subject to reverse referendum.
Birchwood		
White Bear Lake Conservation District	M.S. 103B.691	0.02418% of taxable market value.
Bloomington		
Bonds for court buildings	L.1982, C.563, Art. XII, Sec. 1	Sufficient to pay principal and interest.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Bloomington (cont.)		
Firefighter's relief	L.1978,C.563, Sec. 15; L.1981, C.224, Sec. 238	Amount needed for minimum obligation.
Fiscal disparities distribution levy	M.S. 473F.08, Subd. 3a	Equal to interest on highway improvement bonds for The Mall of America. Levy received is not subject to any levy limits through payable 1999. Law became effective payable 1988.
Police relief	L.1978, C.563, Sec. 15; L.1981,C. 224, Sec. 238	Amount needed for minimum obligation
Port Authority: General purpose	M.S. 469.071	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.071	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Recreation facilities	L. 1969, C.602; L. 1994, C. 505, Art 7, Sec. 24`	0.04835% of taxable market value to pay principal and interest on bonds. 0.04835% of taxable market value for operation and maintenance.
Special service districts: Cost of special services	L.1983, C.361, Sec. 4	Amount as authorized by resolution for service not already provided or for increased level of service already provided by city. Levy limited to property within service district.
Certificates of indebtedness	L.1983, C.361, Sec. 7	Amount needed to pay principal and interest on certificates issued to pay for services authorized under section 4 above.
Bovey		
Greenway Joint Recreation Board	L.1981, C.281; L.1994, C.505, Art. 7, Sec. 33	Amount needed.
Lakeview Cemetery Association	L.1994, C.587, Art. 9, Sec. 8	Maximum of \$15,000 annually. (This is also an appropriation limitation).

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Brainerd Airport facility bonds	L.1971, C.127	Amount required including deficiency.
Breckenridge Airport	L.1967, C.660; L.1994, C.505, Art. 7, Sec. 20	Amount necessary.
Port Authority: General purpose	M.S. 469.072, Subd. 1	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.072, Subd 1	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Municipal Housing and Redevelopment Authority	M.S. 469.072, Subd. 2	The port authority and the city may exercise all of the powers authorized under M.S. 469.001 to M.S. 469.047.
Breezy Point General purposes	L.1971, C.110	\$54,000.
Brooklyn Center Peace officers' salaries and benefits	L.1990, C.604, Art. 3, Sec. 60	\$2 per capita under joint powers agreement for peace officers whose primary responsibilities are to investigate controlled substance crimes or to teach drug abuse resistance education curricula in schools.
Policemen's pension	L.1978, C.563, Sec. 18	Amount needed for minimum obligation.
Brooklyn Center (cont.) Volunteer firefighter's relief	L.1967, C.815, Sec.8; L.1981, C.224, Sec.245	Amount needed for minimum obligation
Brooklyn Park Peace officers' salaries and benefits	L.1990, C.604, Art. 3, Sec. 60	\$2 per capita under joint powers agreement for peace officers whose primary responsibilities are to investigate controlled substance crimes or to teach drug abuse resistance education curricula in schools

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Brooklyn Park (cont.) Distressed Housing District	L. 1996, Ch. 471, Art. 7, Sect. 28-31	City must pay at least 5% of the district's costs from its general fund, a property tax levy, or other unrestricted money.
Burnsville Bonds for water and sewer	L.1963, C.433	Sufficient to pay principal and interest.
Calumet Greenway joint recreation board	L.1981, C.281; L.1994, C.505, Art. 7, Sec. 33	Amount needed
Cambridge Special service district: Bonds for improvements	L.1986, C.399, Art. 1, Sec. 10,13	Amount needed for principal and interest levied on non-homestead property in district after public notice and hearing. City-wide deficiency levy is authorized.
Costs of special services	L.1986, C.399, Art. 1, Sec. 10	Amount needed for services not already provided or for increased level of services already provided by city after public notice and hearing. Levy limited to non-homestead property within district.
Cannon Falls Port authority: General purpose	M.S. 469.0721	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.0721	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Housing and Redevelopment Authority	M.S. 469.0721	The port authority and the city may exercise all of the power authorized under M.S. 469.001 to M.S. 469.047.
Carlton County, cities in Fire protection (contract with city of Carlton)	L.1985, C.138, Sec. 3	Amount necessary.
Bonds for fire fighting facilities and equipment issued by city of Carlton	L.1985, C.138, Sec. 3	Amount specified under contract.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Carlton County, cities in (cont.) Moose Lake and Windmere Sanitary Sewer District	L.1976, C.293, Sec. 6	Amount allocated by district board.
Carver County, cities in Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount.	M.S. 473.254	Participating cities may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the city's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the city's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the city's local tax rate for the current taxes payable year.
Transit services operating costs and capital expenditures (opt-out levy cities only)	M.S. 473.388, Subd. 7	For the first transit levy year and any subsequent transit levy year immediately following a year in which a city declines to make a levy, the levy limitation is equal to 88% of the prior year Metropolitan Council transit tax revenues within the city (excluding feathering reimbursement), multiplied by the current taxes payable year to prior taxes payable year market value ratio for the city. For taxes levied in any year that immediately follows a year in which the city elected to make the local transit levy, the levy limitation is equal to the city's levy limitation for the previous levy year multiplied by the current taxes payable year to prior taxes payable year market value ratio for the city.
Chanhassen Public safety training facility	L. 1997, C. 231, Art. 16, Sec. 22	The amount needed to pay the principal and interest on up to \$1,000,000 in general obligation bonds.
Chisholm Bonds for the Chisholm/Hibbing Airport Authority	L.1994, C.587, Art. 11, Sec. 10	Amount needed to pay the principal and interest on bonds issued by joint resolution of the cities of Chisholm and Hibbing .
Firemen's Relief	L.1971, C.809	Amount necessary for minimum obligation.
Cloquet Public transportation contract	L.1984, C.502, Art.13, Sec. 8; L.1994, C.505, Art. 7, Sec. 34	Amount necessary to pay cost of contract service each year.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Cloquet (cont.)		
Water bonds	L.1965, C.518	Amount necessary for principal and interest.
Water line extension	L.1992, C.601, Sec. 17	Amount necessary for payment of principal and interest on up to \$2,000,000 in bonds.
Coleraine		
Greenway Joint Recreation Board	L.1981, C.281; L.1994, C.505, Art. 7, Sec. 33	Amount needed.
Lakeview cemetery association	L.1994, C.587, Art. 9, Sec. 8	Maximum of \$15,000 annually. (This is also an appropriation limitation).
Cologne		
Bonds for fire station and city hall	L.1986, C.419	Amount needed for principal and interest on up to \$350,000 in bonds by voter approval.
Columbia Heights		
Police relief association	L.1977, C.374, Sec. 11	Amount needed for minimum obligation.
Housing replacement	L. 1997, C. 231, Art. 10, Sec. 12-13	Up to 25% of housing replacement project costs.
Firefighter's relief	L.1975, C.424, L.1978, C.563, Sec. 29; L.1981, C.224, Sec. 267	Amount needed for minimum obligation.
Cook		
Cemetery	L.1965, C.451; L.1994, C.505, Art. 7, Sec.18	Amount necessary.
Coon Rapids		
Volunteer firefighter's relief	L.1973, C.304; L.1981, C.224, Sec. 262	Amount needed for minimum obligation.
Peace officers' salaries and benefits	L.1990, C.604, Art. 3, Sec. 60	\$2 per capita under joint powers agreement for peace officers whose primary responsibilities are to investigate controlled substance crimes or to teach drug abuse resistance education curricula in schools.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Crookston Firefighter's relief	L.1971, C.51; L.1978, C.563, Sec. 25; L.1981, C.224, Sec. 253	Amount needed for minimum obligation.
Crystal Firefighter's relief	L.1978, C.753, Sec. 7	Amount needed for minimum obligation.
Housing Replacement	L. 1997, C. 231, Art. 10, Sec. 12-14	Up to 25% of housing replacement project costs.
Dakota County, cities in: Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	M.S. 473.254	Participating cities may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the city's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the city's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the city's local tax rate for the current taxes payable year.
Park district (statutory cities)	M.S. 412.531; L.1994, C.505, Art. 7, Sec. 1	Amount necessary.
Transit services operating costs and capital expenditures (opt-out levy cities only)	M.S. 473.388, Subd. 7	For the first transit levy year and any subsequent transit levy year immediately following a year in which a city declines to make a levy, the levy limitation is equal to 88% of the prior year Metropolitan Council transit tax revenues within the city (excluding feathering reimbursement), multiplied by the current taxes payable year to prior taxes payable year market value ratio for the city. For taxes levied in any year that immediately follows a year in which the city elected to make the local transit levy, the levy limitation is equal to the city's levy limitation for the previous levy year multiplied by the current taxes payable year to prior taxes payable year market value ratio for the city.
Dellwood White Bear Lake Conservation District	M.S. 103B.691	0.02418% of taxable market value.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Detroit Lakes Port authority: General purpose	M.S. 469.073, Subd. 1	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development District	M.S. 469.073, Subd. 1	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Municipal housing and redevelopment authority	M.S. 469.073, Subd. 2	The port authority and the city may exercise all of the powers authorized under M.S. 469.001 to M.S. 469.047.
Dover Sanitary sewer district	L.1973, C.160; L.1975, C.270	Amount necessary.
East Grand Forks Industrial park	L.1981, C.239	Amount necessary.
Echo Bonds for community center	L.1981, C.76	Amount necessary for principal and interest. Not to exceed \$200,000.
Eden Prairie Public safety training facility	L. 1997, C. 231, Art. 16, Sec. 22	The amount needed to pay the principal and interest on up to \$1,000,000 in general obligation bonds.
Edina Special service district	L.1989, C.241	Amount approved for services provided in the district including public transit.
Public safety training facility	L. 1997, C. 231, Art. 16, Sec. 22	The amount needed to pay the principal and interest on up to \$1,000,000 in general obligation bonds.
Ely Permanent improvement and equipment fund	L.1949, C.215; L.1994, C.505, Art. 7, Sec. 5	0.04031% of taxable market value.
Repayment of loan for student housing	L.1993, C.2, Sec. 1	Amount needed to make payments under city guarantee of the repayment of a loan from the Higher Education Facilities Authority to the State Board of Community Colleges for the acquisition of land and the construction of student housing at the Vermilion Community College.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Ely (cont.)		
Wilderness Gateway Project Bonds for community revitalization project	L.1992, C.511, Art. 8, Sec. 31	Amount necessary to pay the principal and interest on up to \$20,000,000 in general obligation bonds, which may be issued without an election.
Eveleth		
Eveleth-Gilbert Joint Recreation Board	L. 2000, C. 490, Art. 5, Sec. 37	Maximum of \$125,000 per year for all participating cities and towns combined. Effective for taxes payable years 2001 through 2008.
Hospital	L.1957, C.948	Amount needed to pay principal and interest on bonds.
Permanent improvement and equipment fund	L.1949, C.215; L.1994, C.505, Art. 7, Sec. 5`	0.04031% of taxable market value.
Public employee's police and fire funds trust fund benefits	L.1977, C.61, Sec. 6; L. 1981, C. 68, Sec. 39	Amount needed to pay greater of (1) cost of trust fund benefits less investment income of trust fund or (2) cost of amortization of unfunded accrued liability by 1991.
Prior service purchase	L.1977, C.61, Sec. 8; L.1994, C.505, Art. 7, Sec. 30	Amount necessary for payment of principal and interest on bonds. Outside charter limits on rate or amount.
Eyota		
Sanitary sewer district	L.1973, C.160; L.1975, C.270	Amount necessary.
Fairmont		
Firefighter's relief	L.1967, C.575	Amount necessary for minimum obligation.
Parking facilities	L.1967, C.665	Amount necessary.
Police relief association	L.1977, C.100, Sec. 5	Amount necessary for minimum obligation.
Falcon Heights		
Firefighter's relief	L.1969, C.526; L.1981, C.224, Sec. 246	Amount necessary for minimum obligation

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Fergus Falls		
Port authority:		
General purpose	M.S. 469.075, Subd. 1	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.075, Subd. 1	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Municipal housing and redevelopment authority	M.S. 469.075, Subd. 2	The port authority and the city may exercise all of the powers authorized under M.S. 469.001 to M.S. 469.047.
Fridley		
Firemen's relief	L.1969, C.594	Amount necessary to meet current normal cost and retire deficit.
Housing replacement	L. 1997, C. 231, Art. 16, Sec. 22	Up to 25% of housing replacement project costs.
Police pension fund	L.1977, C.83, Sec. 4	Amount necessary for minimum obligation
Gaylord		
Bonds for municipal facilities	L.1985, C.103	Amount necessary for principal and interest on up to \$650,000 in bonds.
Gilbert		
Eveleth-Gilbert Joint Recreation Board	L. 2000, C. 490, Art. 5, Sec. 37	Maximum of \$125,000 per year for all participating cities and towns combined. Effective for taxes payable years 2001 through 2008.
Comprehensive bond issue	L.1953, C.545; L. 1994, C. 505, Art. 7, Sec. 6	Sufficient to pay principal and interest on bonds.
Permanent improvement and equipment fund	L.1949, C.215; L.1994, C.505, Art. 7, Sec. 6	0.04031% of taxable market value.
Waterworks bonds	L.1965, C.348	Amount needed to pay principal and interest.
Golden Valley		
Firefighter's relief	L.1971, C.140	Amount necessary.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Golden Valley (cont.) Storm sewer improvement project	L.1979, C.303, Art. 10, Sec.15; L.1989, C.207, Sec. 1; L.1994, C.505, Art. 7, Sec. 32	Amount necessary.
Grand Rapids Library (joint with School District No. 318)	L.1967, C.179	Within limits of 134.07.
Recreational program	L.1965, C.251	2/3 mill, not to exceed \$3 per capita or \$15,000.*
Granite Falls Port authority: General purpose	M.S. 469.076	0.01813% of taxable market value as authorized by M.S. 469.053, Subd. 4-5 for the city as if it were a port authority.
Industrial development district	M.S. 469.076	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6 for the city as if it were a port authority. (0.00282% is in addition to 0.01813% authorized above.)
Hamburg Bonds	L.1969, C.551	Amount needed to pay principal and interest.
Hastings Disaster certificates of indebtedness	L.1965, C.206	Payment of principal and interest.
Port authority: General purpose	M.S. 469.077	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.077	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Housing and redevelopment authority	M.S. 469.077	The port authority and the city may exercise all of the power authorized under M.S. 469.001 to M.S. 469.047.

CITY TAX LEVIES

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E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Henderson All purposes	L. 1953, C.441	Such amounts as are authorized for cities of the fourth class.
Hennepin County, cities in Community health service	M.S. 145.916	Amount necessary.
Lake Minnetonka conservation district	M.S. 103B.635, Subd.2; L.1993, C.375, Art. 7, Sec. 1	0.00242% of taxable market value.
Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities	M.S. 473.254	Participating cities may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the city's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the city's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the city's local tax rate for the current taxes payable year.
Park district (statutory cities)	M.S. 412.531; L.1994, C.505, Art. 7, Sec. 1	Amount necessary.
Transit services operating costs and capital expenditures (opt-out levy cities only)	M.S. 473.388, Subd. 7	For the first transit levy year and any subsequent transit levy year immediately following a year in which a city declines to make a levy, the levy limitation is equal to 88% of the prior year Metropolitan Council transit tax revenues within the city (excluding feathering reimbursement), multiplied by the current taxes payable year to prior taxes payable year market value ratio for the city. For taxes levied in any year that immediately follows a year in which the city elected to make the local transit levy, the levy limitation is equal to the city's levy limitation for the previous levy year multiplied by the current taxes payable year to prior taxes payable year market value ratio for the city.
Hibbing Bonds for the Chisholm/Hibbing Airport Authority	L.1994, C.587, Art. 11, Sec. 10	Amount needed to pay the principal and interest on bonds issued by joint resolution of the cities of Chisholm and Hibbing .
Carey Lake recreation district	L.1981, C.141, Sec. 1, Subd.2	51 cents times population of city in lieu of other park and recreation levies.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Hibbing (cont.)		
Cemetery	L.1947, C.224; L.1994, C.505, Art. 7, Sec. 4	\$15,000. (This is also an appropriation limitation.)
Firefighter's relief	L.1971, C.614; L.1981, C.224, Sec.260	Amount needed for minimum obligation.
Joint recreation and park board	L.1971, C.573; L.1981, C.141, Sec.1, Subd.1; L.1994, C.505, Art. 7, Sec. 27	\$6 per capita. In lieu of other park and recreation levies.
Pensions	Ex.S.1961, C.33; L.1994, C.505, Art. 7, Sec. 13	Amount equal to payments in previous year.
Police pensions	L.1971, C.807	Sufficient to meet current obligation and retirement deficit.
Utility service	L.1961, C.616; L.1994, C.505, Art. 7, Sec. 11	Amount equal to utility charges for preceding year.
Hopkins		
Special service district	L.1989, C.277, Art. 2, Sec.73-74	Amount approved for services provided in the district including local improvements, special assessments, and city parking.
Hutchingson		
Tri-agency maintenance facility bonds	L.1994, C.489 Sec. 1	Amount needed to pay principal and interest on up to \$1,500,000 in general obligation bonds.
International Falls		
North Koochiching Area Sanitary District:		
Acquisition and betterment	L. 1981, C.291, Sec. 9	Amount necessary.
Bonds and debt services	L.1981, C.291, Section. 9	Amount necessary for principal and interest.
Operation and maintenance	L.1981, C.291, Sec. 9	Amount necessary.
Special assessments	L.1981, C.291, Sec. 10	Amount necessary in lieu of any limitation on special assessments.

CITY TAX LEVIES

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E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Iron Junction Eveleth-Gilbert Joint Recreation Board	L. 2000, C. 490, Art. 5, Sec. 37	Maximum of \$125,000 per year for all participating cities and towns combined. Effective for taxes payable years 2001 through 2008.
Iron Range Eveleth-Gilbert Joint Recreation Board	L. 2000, C. 490, Art. 5, Sec. 37	Maximum of \$125,000 per year for all participating cities and towns combined. Effective for taxes payable years 2001 through 2008.
Isanti Bonds for municipal building	L.1981, C.145	Amount necessary for principal and interest.
Isle Special service district	L.1985, C.301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable non-homestead property within district.
Kenyon Medical clinic construction	L.1977, C.12	Amount necessary for payment of principal and interest on bonds of principal amount not greater than \$180,000.
Lake Park Bonds for municipal building	L.1983, C.48	Amount necessary for principal and interest for up to \$100,000 in bonds. Authorized in excess of debt limit under M.S. 475.53.
LaPrairie Greenway Joint Recreation Board	L.1981, C.281; L.1994, C.505, Art. 7, Sec. 33	Amount needed.
Leonidas Eveleth-Gilbert Joint Recreation Board	L. 2000, C. 490, Art. 5, Sec. 37	Maximum of \$125,000 per year for all participating cities and towns combined. Effective for taxes payable years 2001 through 2008.
Lindstrom Special service district: Bonds for improvement	L.1986, C.399, Art. 1, Secs. 10, 13	Amount needed for principal and interest levied on non-homestead property in district after public notice and hearing. City wide deficiency levy is authorized.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Lindstrom (cont.) Costs of special services	L.1986, C.399, Art. 1, Sec. 10	Amount needed for services not already provided or for increased level of services already provided by city after public notice and hearing. Levy limited to non-homestead property within district.
Lismore Bonds for municipal facilities	L.1985, C.42	Amount necessary for principal and interest on up to \$60,000 in bonds.
Little Falls Refunding bonds	L.1988, C.719, Art. 19, Sec.29	Amount necessary to pay principal and interest on up to \$3,300,000 in bonds used to refund city's general obligation tax increment financing bonds of 1985.
Madison Lake Bonds for municipal center	L.1981, C.3, Sec. 1	Amount necessary for principal and interest.
Mahnomen Hospital	L.1991, C.3, Secs. 1-3	Maximum of \$33,000 annually for 1991, 1992, and 1993 to pay for deficiency expenses and costs of Mahnomen County and Village Hospital.
Mahtomedi White Bear Lake Conservation District	M.S. 103B.691	0.02418% of taxable market value.
Mankato Airport bonds	L.1967, C.548	Payment of principal and interest.
Disaster certificates	L.1965, C.428	Payment of principal and interest.
Firefighter's Relief	L.1971, C.407; L.1981, C.224, Sec. 258-259	Amount needed for minimum obligation.
Musical entertainment	L.1973, C.81; L.1994, C.505, Art. 7, Sec. 29	Amount necessary.
Parking facilities	L.1967, C.130	Amount necessary.
Police relief	L.1971, C.407; L.1981, C.224; Sec. 258-259	Amount needed for minimum obligation.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Mankato (cont.)		
Port authority:		
General purpose	L.1994, C.587, Sec. 3	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development	L.1994, C.587, Sec. 3	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Bonds	L.1994, C.587, Sec. 3	Amount necessary to pay principal and interest.
Special service district	L.1989, C.277, Art. 2, Sec. 70-71	Amount approved for services provided in the district including local improvements and parking services.
Maple Grove		
Peace officers' salaries and benefits	L.1990, C.604, Art. 3, Sec. 60	\$2 per capital under joint powers agreement for peace officers whose primary responsibilities are to investigate controlled substance crimes or to teach drug abuse resistance education curricula in schools.
Marble		
Greenway Joint Recreation Board	L.1981, C.281; L.1994, C.505, Art. 7, Sec. 33	Amount needed.
Marshall County, cities in		
Warren Hospital District deficiency	L.1975, C.35	Amount certified for debt service by hospital district board.
McGregor		
Bonds for McGregor library	L.1986, C.399, Art.1, Sec.6	Amount needed as city's share under joint powers agreement for principal and interest on bonds issued by McGregor.
Municipal fire hall and community center	L.1979, C.230	Principal and interest for up to \$125,000 in bonds.
McIntosh		
Bonds for municipal building	L.1986, C.364	Amount needed for principal and interest on up to \$300,000 in bonds by referendum.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
McKinley Eveleth-Gilbert Joint Recreation Board	L. 2000, C. 490, Art. 5, Sec. 37	Maximum of \$125,000 per year for all participating cities and towns combined. Effective for taxes payable years 2001 through 2008.
Melrose Bonds for city hall and community center	M.S. 475.61; L.1980, C.425 Secs. 1 – 2	Amount needed for principal and interest on up to \$1,000,000 in bonds if approved by voters.
Mendota Heights Special service district: Bonds and certificates of indebtedness for improvements	L.1986, C.415, Sec. 3, 6	Amount needed for principal and interest levied on non-homestead property in district after public notice and hearing. City-wide deficiency levy is authorized but must be repaid from district revenues.
Costs of special services	L.1986, C.415, Sec. 3	Amount needed for services not already provided or for increased level of services already provided by city after public notice and hearing. Levy limited to non-homestead property within district.
Minneapolis Housing replacement	L. 1997, C. 231, Art. 10, Sec. 12-13	Up to 25% of housing replacement project costs.
Minnetonka Public safety training facility	L. 1997, C. 231, Art. 16, Sec. 22	The amount needed to pay the principal and interest on up to \$1,000,000 in general obligation bonds.
Milaca Storm sewer bonds	L.1959, C.522	Amount necessary.
Moorhead Armory alterations	L.1965, C.66	1/6 mill.*
Bonds for parking facilities	L.1963, C.573	Amount necessary for principal and interest.
Business development	L.1971, C.6, Sec. 13; L.1994, C.505, Art. 7, Sec. 17	Amount necessary.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Moorhead (cont.)		
Firefighter's relief	L.1978, C.563, Sec. 13; L.1981, C.224, Sec. 236	Amount needed for minimum obligation.
Public transit	L.1969, C.192, Sec. 1; L.1981, C.363, Sec. 56; L.1994, C.505, Art. 7, Sec. 22	0.04835% of taxable market value (This is also an expenditure limitation.)
Police relief	L.1978, C.563, Sec.19; L.1981, C.224, Sec. 243	Amount needed for minimum obligation.
Mora		
Special service district	L.1985, C.307, Sec. 7-17	Amount necessary for costs of special services levied only on taxable non-homestead property within the district. (Mora is also authorized a special service district under L. 1985, C.301. However, C.307 supersedes C.301 because C.307 was enacted after C.301.)
Nashwauk		
Police pension	L.1969, C.569; L.1994, C.505, Art. 7, Sec. 3	Not less than \$2,500.
New Brighton		
Volunteer firefighter's relief	L.1967, C.742; L.1981, C.224, Sec. 244	Amount needed for minimum obligation.
New Hope		
Volunteer firefighter's relief	L.1971, C.114; L.1981, C.224, Sec. 254	Amount needed for minimum obligation.
New London		
Bonds for city hall, community center, and municipal library	L.1981, C.16	Amount necessary for principal and interest.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
New Ulm		
Police relief	L.1974, C.251; L.1981, C.224, Sec. 265	Amount needed for minimum obligation.
Special service district	L.1985, C.209, Sec. 3	Amount necessary for costs of special services levied only on taxable non-homestead property within district.
North Mankato		
Flood control bonds	L.1967, C.236	Amount needed for principal and interest.
Musical entertainment	L.1973, C.81; L.1994, C.505, Art. 7, Sec. 29	Amount necessary.
Port Authority: General purpose	M.S. 469.079	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.079	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Osakis		
Bonds	L.1969, C.43	Amount needed for principal and interest.
Otsego		
Economic development authority (EDA)	Sp. Ses. L.1989, C.1, Art. 17, Sec. 22	0.01813% of taxable market value as authorized for a city under M.S. 469.107 to be used for EDA purposes only. Levy is subject to reverse referendum.
Owatonna		
Employee pensions	L.1961, C.287	Amount necessary.
Pine County, cities in		
Moose Lake and Windmere Sanitary Sewer District	L.1967, C.293, Sec. 6	Amount allocated by district board.
Plymouth		
Port Authority: General purpose	M.S. 469.080	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Plymouth (cont.)		
Industrial development district	M.S. 469.080	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Storm sewer and storm drainage	L.1963, C.29; L.1994, C.505, Art. 7, Sec. 14	Amount necessary.
Storm sewer improvement project	L.1989, C.207, Sec. 1; L.1994, C.505, Art. 7, Sec.32	Amount necessary.
Polk County, cities in		
Warren Hospital District deficiency	L.1975,C.35	Amount certified for debt service by hospital district board.
Ramsey County, cities in		
Community health service	M.S. 145.916	Amount necessary
Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	M.S. 473.254	Participating cities may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the city's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the city's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the city's local tax rate for the current taxes payable year.
Park district (statutory cities)	M.S. 412.531; L.1994, C.505, Art. 7, Sec. 1	Amount necessary
Ranier		
North Koochiching Area Sanitary District:		
Acquisition and betterment	L.1981, C.291, Sec. 9	Amount necessary.
Bonds and debt service	L.1981, C.291, Sec. 9	Amount necessary for principal and interest.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Ranier (cont.)		
Operations and maintenance	L.1981, C.291, Sec. 9	Amount necessary.
Special assessments	L.1981, C.291, Sec. 10	Amount necessary in lieu of any limitation on special assessments.
Red Wing		
Bonds and interest	L.1973, C.352	Amount necessary for principal and interest.
Port Authority: General purpose	M.S. 469.081	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.081	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Housing and redevelopment authority	M.S. 469.081	The port authority and the city may exercise all of the power authorized under M.S. 469.001 to M.S. 469.047.
Public transit assistance	L.1969, C.538; L.1974, C.202; L.1994, C.505, Art. 7, Sec. 23	0.00484% of taxable market value. (This is also an appropriation limitation.)
Redwood Falls		
Port Authority: General purpose	M.S. 469.0721	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.0721	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Housing and redevelopment authority	M.S. 469.0721	The port authority and the city may exercise all of the power authorized under M.S. 469.001 to M.S. 469.047.
Richfield		
Firefighter's relief	L.1978, C.563, Sec. 20; L.1981, C.224, Sec. 244; L.1982, C.406	Amount needed for minimum obligation.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Richfield (cont.)		
Housing replacement	L. 1997, C. 231, Art. 10, Sec. 12-13	Up to 25% of housing replacement project costs.
Safety training facility	L. 1997, C. 231, Art. 16, Sec. 22	The amount needed to pay the principal and interest on up to \$1,000,000 in general obligation bonds.
Golf course and related recreational facilities	L.1979, C.1; L.1994, C.505, Art. 7, Sec. 31	Amount needed to make up for deficiencies in revenues to pay bonds.
Police relief	L.1965, C.458; L.1981, C.224, Sec. 239	Amount needed for minimum obligation.
Robbinsdale		
Special service district: Cost of special services	L.1988, C.719, Art. 15	Amount necessary to pay for special services authorized within the district under M.S. 428A.03.
Bonds for district improvements	L.1988, C.719, Art. 15	Amount necessary to pay principal and interest on bonds issued by city for district improvements as authorized under M.S. 428A.06.
Volunteer firefighter's relief	L.1969, C.1105, Sec. 4; L..1981, C.224, Sec. 251	Amount needed for minimum obligation.
Rochester		
Band, orchestra, chorus	L.1967, C.758; L.1994, C.505, Art. 7, Sec. 21	Amount necessary.
Firefighter's relief	L.1978, C.563, Sec. 14; L.1981, C.224, Sec. 237;	Amount needed for minimum obligation.
Fire station/hall/library G. O. bonds	L.1992, C.511, Art. 8, Sec. 33	Amount necessary to pay the principal and interest on up to \$28,760,000 in general obligation bonds as approved by voters at a general election on Nov. 6, 1990.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Rochester (cont.)		
Police relief	L.1978, C.563, Sec. 23; L.1981, C.224, Sec. 248;	Amount needed for minimum obligation.
Program for aged	L.1965, C.527; L.1994, C.505, Art. 7, Sec. 19	Amount necessary.
Rosemount		
Armory	L.1990, C.604, Art. 3, Sec. 59	Up to \$95,000 each year to pay the principal and interest on debt obligations incurred for acquisition and for betterment of a National Guard Armory. Subject to reverse referendum.
Port authority: General purpose	M.S. 291, Art. 21, Sec. 17	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 291, Art. 21, Sec. 17	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Housing and redevelopment authority	M.S. 291, Art. 21, Sec. 17	The port authority and the city may exercise all of the power authorized under M.S. 469.001 to M.S. 469.047.
Roseville		
Port authority: General purpose	M.S. 469.082	0.01813% of taxable market value as authorized by M.S. 469.053, Subd. 4-5 for the city as if it were a port authority.
Industrial development district	M.S. 469.082	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6 for the city as if it were a port authority. (0.00282% is in addition to 0.01813% authorized above.)
Bonds	M.S. 469,082	The city may issue the bonds and levy the tax for principal and interest as authorized for a port authority under M.S. 469.060.
Special service district: Bonds for improvements	L. 1995, Ch. 264, Art. 3, Sec. 39	Amount needed in addition to service charges to pay the principal and interest on bonds issued to pay for the costs of public improvements within the special district

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Roseville (cont.)		
Costs of special services	L. 1995, Ch. 264, Art. 3, Sec. 39	Amount necessary to pay the costs of special services provided within the district, including public improvements.
St. Charles		
Sanitary sewer district	L.1973, C.160; L.1975, C.270	Amount necessary.
St. Cloud		
Community health service	M.S. 145.916	Amount necessary.
Bonds	L.1983, C.132, Sec. 5	Amount adopted by resolution to pay principal and interest if parking service fees are insufficient.
Firefighter's relief	L.1974, C.382, L.1982, C.402	Amount needed for minimum obligation.
Library	L.1961, C.643; L.1994, C.505, Art. 7, Sec. 12	Amount necessary.
Library lease	L.1962, C.659; L.1994, C.505, Art. 7, Sec. 25	Amount needed in addition to library levy.
Port authority: General purpose	M.S. 469.083	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5 for the city as if it were a port authority.
Industrial development district	M.S. 469.083	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6 for the city as if it were a port authority. (0.00282% is in addition to 0.01813% authorized above.)
Bonds	M.S. 469.083	The city may issue the bonds and levy the tax for principal and interest as authorized for a port authority under M.S. 469.060.
Special service district	L.1989, C.210, Sec. 1,2; L.1985, C.301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable non-homestead property within district.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
St. Louis Park Firefighter's relief	L.1978, C.563, Sec. 22; L.1981, C.224, Sec. 247	Amount needed for minimum obligation plus \$750 for general fund annually.
Special service district: Bonds for improvements	L. 1995, Ch. 264, Art. 3, Sec. 41	Amount needed in addition to service charges to pay the principal and interest on bonds issued to pay for the costs of public improvements within the special district.
St. Peter Certificates of indebtedness, emergency	L.1990, C.604, Art. 3, Sec. 61	Amount necessary to pay debt service on certificates of indebtedness issued in 1989 in an amount not exceeding \$150,000 to pay unanticipated cost of repairing major structural defect in a municipal building that was undergoing renovation.
St. Paul Housing replacement	L. 1997, C. 231, Art. 10, Sec. 12-13	Up to 25% of housing replacement project costs.
St. Stephen Bonds for civic center and fire hall	L.1987, C.6	Amount necessary for principal and interest on up to \$265,000 in G.O. bonds as approved at election 2/3/87.
Sartell Special service district	L.1985, C.301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable non-homestead property within district.
Sauk Rapids Special service district	L.1985, C.301, Sec. 5-14	Amount necessary for costs of special services levied only on taxable non-homestead property within district.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
Scott County, cities in Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount.	M.S. 473.254	Participating cities may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the city's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the city's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the city's local tax rate for the current taxes payable year.
Transit services operating costs and capital expenditures (opt-out levy cities only)	M.S. 473.388, Subd. 7	For the first transit levy year and any subsequent transit levy year immediately following a year in which a city declines to make a levy, the levy limitation is equal to 88% of the prior year Metropolitan Council transit tax revenues within the city (excluding feathering reimbursement), multiplied by the current taxes payable year to prior taxes payable year market value ratio for the city. For taxes levied in any year that immediately follows a year in which the city elected to make the local transit levy, the levy limitation is equal to the city's levy limitation for the previous levy year multiplied by the current taxes payable year to prior taxes payable year market value ratio for the city.
Shafer Municipal building bonds	L.1988, C.719, Art. 19, Sec. 33	Amount necessary to pay principal and interest on up to \$40,000 in bonds for construction of municipal building.
Silver Bay General obligation bonds	L.1965, C.427	Amount needed for principal and interest not provided by taconite and taconite railway taxes.
Improvement bonds	L.1961, C.95	Levy against taconite property for payment of principal and interest.
South St. Paul Airport: Bonds	L.1969, C.730	Amount needed for principal and interest.
Operation and maintenance	L.1969, C.730; L.1994, C.505, Art. 7, Sec. 26	Amount needed.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
South St. Paul (cont.)		
Bonds for sewer separation project	L.1985, C.146	Amount necessary for principal and interest in lieu of cancelled special assessments.
Disaster certificates of indebtedness	L.1965, C.206	Payment of principal and interest.
Emergency relief	L.1961, C.82; L.1994, C.505, Art. 7, Sec. 10	.00906% of taxable market value. (This is also an expenditure limitation.)
Equipment certificates of indebtedness	L.1979, C.269	Payment of principal and interest.
Flood control	L.1969, C.536	Amount extended in preceding 12 months.
Flood control bonds	L.1961, C.514	Amount necessary for principal and interest.
Library	L.1959, C.520; L.1994, C.505, Art. 7, Sec. 7	Amount necessary.
Music and advertising	L.1961, C.81; L.1994, C.505, Art. 7, Sec. 9	.00302% of taxable market value. (This is also an expenditure limitation.)
Musical entertainment	L.1961, C.80; L.1994, C.505, Art. 7 Sec. 8	Amount necessary.
Parks and recreation	L.1961, C.83	1/2 mill.*
Port authority: General purpose	M.S. 469.085	0.01813% of taxable market value as authorized by M.S. 469.053, Subd. 4-5 for the city as if it were a port authority.
Industrial development district	M.S. 469.085	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6 for the city as if it were a port authority. (0.00282% is in addition to 0.01813% authorized above.)
Bonds	M.S. 469.085	The city may issue the bonds and levy the tax for principal and interest as authorized for a port authority under M.S. 469.060.
St. Paul Port Authority	M.S. 469.085	The city may also exercise all of the powers authorized under M.S. 469.084.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citation	Authorizations and Limitations
South St. Paul (cont.) Storm sewer bonds	L.1969, C.507	Payment of principal and interest.
Waterworks bonds	L.1961, C.88	Amount necessary.
Stillwater Disaster certificates	L.1965, C.252	Payment of certificates and interest.
General purpose	L.1967, C.411	20 mills.*
Taconite Greenway Joint Recreation Board	L.1981, C.281; L.1994, C.505, Art. 7, Sec. 33	Amount needed.
Thief River Falls Area rec/conv/facilities G.O. bonds	L.1992, C.511, Art. 8, Sec. 32	Amount necessary to pay the principal and interest on up to \$15,000,000 in general obligation bonds.
Bonds for student housing	L. 1992, C. 291, Art. 21, Sec. 19	Amount for principal and interest on bonds for student housing.
Police relief association trust fund	L. 1978, C. 689, Sec. 41	Amount needed to pay greater of cost of trust fund benefits less trust fund assets or cost of amortization of unfunded accrued liability by 1996.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Thief River Falls (cont.)		
Public employees police and fire fund	L. 1978, C. 689	Amount required.
Water district control and sanitary	L. 1961, C. 672	Amount requested.
Tower		
Fire and community hall	L.1978, C.476, Sec. 2	Principal amount.
Fire protection equipment	L. 1971, C. 515	3-1/3 mill, after public hearing.*
Two Harbors		
Cemetery	L. 1963, C. 103; L. 1994, C. 505, Art. 7, Sec. 16	Amount Necessary.
Funding bonds	L. 1967, C. 265	Payment of principal and interest.
Virginia		
Information bureau	L. 1933, C. 423; L. 1994, C. 505, Art. 7, Sec. 2	Amount necessary, subject to the city's charter limitations.
Wadena		
Port Authority: General purpose	M.S. 469.086	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.086	0.00282%of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Waite Park		
Special service district	L. 1985, C. 301	Amount necessary for costs of special services levied only on taxable non-homestead property within district.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
Warroad Port Authority: General purpose	M.S. 469.087	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.087	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Waseca Special service district	L. 1985, C. 206, Sec. 1	Amount necessary for costs of special services levied only on taxable non-homestead property with district.
Washington County, cities in Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	M.S. 473.254	Participating cities may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the city's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any, by which the city's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the city's local tax rate for the current taxes payable year.
Western Lake Superior Sanitary District (certain cities) Current costs of administration, operation and debt service	L. 1971, C. 478, Sec. 10	Amount allocated by district board.
Initial costs of organization	L. 1971, C. 458, Sec. 12	Amount necessary.
West St. Paul Highway bonds	L. 1967, C. 458	Amount necessary.
Storm water relief sewers	L. 1961, C. 543	Not to exceed \$950,000
White Bear Lake White Bear Lake Conservation District Port Authority: General purpose	M.S. 103B.691 M.S. 469.088	0.02418% of taxable market value. 0.01813% of taxable market value as authorized by M.S. 469.053, Subd. 4-5 for the city as if it were a port authority.

CITY TAX LEVIES

Except Cities of the First Class and Provisions of Home Rule Charters

E. SPECIAL PURPOSES Particular Cities	Citations	Authorizations and Limitations
White Bear Lake (cont.)		
Industrial development district	M.S. 469.088	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6 for the city as if it were a port authority. (0.00282% is in addition to 0.01813% authorized above.)
Bonds	M.S. 469.088	The city may issue the bonds and levy the tax for principal and interest as authorized for a port authority under M.S. 469.060.
Costs of special services	L. 1988, C. 719, Art. 18	Amount necessary to pay for special services authorized within the district under M.S. 428A.03.
Special service district Bonds for district improvements	L. 1988, C. 719, Art. 18	Amount necessary to pay principal and interest on bonds issued by city for district improvements as authorized under M.S. 428A.06.
Winona		
Disaster certificates	L. 1965, C. 311	Payment of principal and interest.
Library fund	L. 1963, C. 56; L. 1994, C. 505, Art. 7, Sec. 15	Amount necessary.
Port Authority: General purpose	M.S. 469.089	0.01813% of taxable market value upon request of port authority as authorized by M.S. 469.053, Subd. 4-5.
Industrial development district	M.S. 469.08	0.00282% of taxable market value for industrial development district as authorized under M.S. 469.053, Subd. 6. (0.00282% is in addition to 0.01813% authorized above.)
Wykoff		
Fire station and municipal building bonds	L. 1975, C. 22	Amount necessary for principal and interest on not more than \$70,000 in bonds.

* In accordance with M.S. 275.011, this mill rate levy limitation has been converted to a limitation expressed in dollars. With the payable 1988 dollar limit as the base, the limitation is increased or decreased annually from the previous year's dollar limitation based on the percentage of increase or decrease in the taxing district's market value. See part 2 of the Introduction for an explanation of the conversion procedure and an example.

SECTION III

TOWN TAX LEVIES

TOWN TAX LEVIES

A. GENERAL PROVISIONS	Citation	Authorizations and Limitations
County auditor's responsibility for levy limitations	M.S. 275.08	Auditor shall extend only amounts permitted by law. Auditor may estimate rates or tax capacities for levying taxes in overlapping district if actual amounts from the other county or counties are not received by the statutory deadline. Adjustments for high or low estimates will be made later by law.
Deficiency levy (in towns receiving distribution of taconite production tax)	M.S. 298.282	When actual taconite production tax distribution is less than estimate and tax certificates of indebtedness are issued for deficiency, a levy for certificates of indebtedness including interest may be made.
Error by auditor in previous tax levy, to correct	M.S. 275.075; 275.077	Up to 0.12089 percent of taxable market value added to town levy each year until county reimbursed for funds provided to the town in compensation for the error.
General purposes	L. 1983, C. 342, Art. 3, Sec. 9	Amount necessary.
Loss of refunds of tax receipts resulting from abatements or court action, to recover	M.S. 275.48	Amount by which tax has been reduced by reduction of valuation.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Agricultural land preservation and conservation program (for towns preparing plans and controls instead of a county).	M.S. 40A.15, Subd. 2	Lesser of .01209% of taxable market value or \$15,000 from local funds is needed to be eligible for state grant.
Airports	M.S. 360.037	Amount approved by voters.
Ambulance service	M.S. 471.476, Subd. 2	Amount necessary.
Ambulance service (service area)	M.S. 471.476, Subd. 4	Amount necessary in area served.
Aquatic vegetation control	M.S. 103G.625, Subd. 3; L. 1994, C. 505, Art. 3, Sec. 3	Amount necessary.
Band, orchestra, or chorus	M.S. 449.09; L. 1994, C. 505, Art. 3, Sec. 9	Amount necessary.
Bonds and interest: General obligations	M.S. 475.61	At least 5% more than maturities, to be levied prior to deliveries of obligations. Portion of such taxes may be levied after obligations have been authorized.
No levy certified by town for indebtedness	M.S. 475.74	Amount necessary for payment of principal and interest, to be spread by auditor.
Deficiency in prior levies for indebtedness	M.S. 475.74	Amount necessary to make good any deficiencies in any prior levies.
Special assessment improvement bonds	M.S. 429.091	Sufficient to take care of deficiencies.
State loans	M.S. 475.73	50% in excess of amount certified by State Auditor.
Bridge repairs	M.S. 165.12	Sufficient to pay one-half cost of bridge repairs made by county.
Building, town hall or other	M.S. 365.14	Amount authorized at town meeting.
Cemetery	M.S. 365.10	Amount authorized by voters to purchase grounds for cemetery.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Cemetery (certain towns)	M.S. 471.24	\$10,000 where towns contiguous with other statutory cities or towns, each with a valuation of \$500,000 or more, join together in maintenance of a public cemetery.
Certificates of indebtedness	M.S. 366.095	Amount necessary for principal and interest subject to reverse referendum.
Clean water partnership loans: General obligation notes	L. 1995, C. 220, Sec. 93	Amount needed to pay the principal and interest on the notes.
Civil defense	M.S. 12.26	40 cents per capita or \$1,000, whichever is higher, to finance town's share of defense activities, except that an additional levy can be made for local share of costs on organizational equipment if governor has approved purchase.
Community correction centers	M.S. 241.31	Amount necessary.
Comprehensive planning (towns in metropolitan area)	M.S. 473.87	Amount necessary.
Contamination Cleanup costs	L. 1993, C.375, Art. 13, Sec. 6	Amount needed to pay at least 50% of cleanup costs as a local match in order to qualify for contamination cleanup grant from the Minnesota Pollution Control Agency.
Dam safety loan, state	M.S. 103G.511, Subd. 10	Amount necessary to repay state loan for local share of project costs. Payment not to exceed 20 years.
Dump grounds, purchase and maintenance	M.S. 365.10	Amount authorized at annual meeting.
Energy conservation investment loan	M.S. 216C.37, Subd. 5	Amount needed to pay annual principal and interest on state loan.
Equipment certificates (certain towns)	M.S. 368.01	Amount necessary. Applicable to towns with a platted area having 1200 people or more or having platted area within 20 miles of the city hall of a first class city of 200,000 or more population. Also, applicable to towns of 1,000 population or more upon the affirmative vote of the electors at the annual town meeting.
Fire halls or equipment	M.S. 465.73: L.1995, C. 256, Sec. 6	Amount necessary to repay principal and interest on up to \$250,000 from a rural electric cooperative or the Farmers Home Administration.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Fire or police protection (certain towns)	M.S. 465.73	Amount authorized by voters. Applicable to towns in which 50% or more of the total net tax capacity (excluding mineral net tax capacity) is platted land.
Fire prevention, forest or prairie: General expenses	M.S. 88.04; L. 1994, C. 505, Art. 3, Sec. 2	May levy the amount necessary. No levy authorized when fire fund contains \$5,000 or more.
Improvement bonds	M.S. 88.44	Amount necessary for principal and interest with voter approval.
Fire protection, special districts	M.S. 368.85, Subd. 6	Amount necessary. This limitation is not applicable when district abuts a city of the first or second class or when levy is for payment of a deficit from a previous fire contract.
Fire or police protection and apparatus	M.S. 365.15 to .19	Amount necessary. May be levied in addition to levy to levy authorization by M.S. 88.04.
Firefighter's Relief Association Paid firemen	M.S. 69.77	Amount needed for minimum obligation.
Volunteer firemen	M.S. 69.772, 69.773; 424A.02	Amount needed for minimum obligation.
Historical society, county	M.S. 138.053	.02418% of taxable market value from general fund for historical work approved by Minnesota Historical Society. (This is also an appropriation limitation).
Indoor ice arena	L. 1995, C. 256, Sec. 2	Amount needed to make up for a shortage in the revenues of the ice arena to pay the principal and interest on the bonds.
Insect, pests control of (outside metropolitan counties)	M.S. 18.022, Subd. 2; L. 1994, C.505, Art. 1, Sec. 1	Amount necessary.
Dutch elm disease	M.S. 18.022, Subd. 2; L. 1994, C. 505, Art. 1, Sec. 1	Amount necessary.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Insects, pests (cont.)		
Grasshopper Control	M.S. 18.022, Subd. 2; L. 1994, C. 505, Art. 1, Sec. 1	Amount necessary.
Insurance, employees group	M.S. 471.61	Amount necessary.
Judgments:		
General	M.S. 365.42	Amount of judgment.
Firemen	M.S. 471.86	Amount of judgment.
Local contributions to TIF districts (Applies only to towns that have statutory city powers under M.S. 368.01)	L. 1995, Ch. 264, Art. 5, Sec. 6; L. 1996, Ch. 471, Art. 7, Sec. 3	Amount needed to meet the required local contribution under a local contribution election, or to meet the minimum local contribution required of a town that is up against its two percent of net tax capacity limit.
Library construction, joint financing for : bonds	M.S. 134.41	Amount necessary to pay local share of principal and interest on bonds according to agreement.
Mosquito abatement	M.S. 18.111; L.1994, C.505, Art. 1, Sec. 2	Amount necessary.
Municipal or memorial forests	M.S. 459.06; C. 505 L. 1994, Art. 3, Sec. 11	Amount necessary.
Park	M.S. 365.10	Amount authorized by voters.
Parks, contributions to county	M.S. 398.33	Within limitations for park purposes of town.
Park districts		
Bonds for acquisition and betterment or for retiring debt	M.S. 398.17	Amount necessary for principal and interest on bonds issued within specific limits.
Operation and maintenance	M.S. 398.16	Amount certified by district not to exceed \$0.18 per capita. May be increased to \$0.35 per capita by voter approval. (This is also a budget limitation.)
Police pensions	M.S. 69.77	Amount of minimum obligation.
Post-audit by State Auditor, expense for	M.S. 6.62	Amount of claim or estimated costs.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Privatization agreement: (Service contracts for wastewater/ public water systems)		
Costs of service contract (excluding debt service)	M.S. 471A.03, Subd. 4(1)	Amount necessary.
Debt service costs of service contract	M.S. 471A.03, Subd. 4(1)	Amount necessary to pay principal and interest.
Promotion of safety and preservation of human life	M.S. 471.63	Amount necessary. Does not apply in Hennepin and Ramsey Counties.
Retirement, employees: P.E.R.A.	M.S. 353.28	Amount necessary.
O.A.S.I.	M.S. 355.80; 355.299	Amount necessary.
Employees on leave from the state.	M.S. 352.041	Amount necessary.
Road and Bridge Costs including equipment	M.S. 164.04, Subd. 1-2; 164.041	Amount necessary as set by voters at annual town meeting
Emergency	M.S. 164.04, Subd. 3, L.1994, C.505, Art. 5, Sec. 1	Amount necessary.
Road drainage	M.S. 164.05; L.1994, C.505, Art. 5, Sec. 2	Amount necessary.
Self-insurance: Self insurance pool	L. 1995, C. 256, Sec. 19-23	Amount necessary to pay the principal and interest on bonds issued for the self-insurance pool, or to make payments under insurance installment purchase agreements.
Self-insurance revolving fund	L.1995, C. 256, Sec. 19-23	Amount necessary to pay the principal and interest on bonds issued for the self-insurance revolving fund.
Sewers, sewage disposal plants, and water works systems: Construction	M.S. 444.075, Subd. 1, 4	Amount necessary.
Use of facilities for public purpose	M.S. 444.075, Subd. 3	Amount necessary for payment of reasonable charges.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Sheltered workshops	M.S. 268A.06, Subd. 2; L.1994, C.505, Art. 3, Sec. 6	Amount needed.
Special assessment improvements (certain urban towns only)	M.S. 429.051	Town's share of cost of improvements.
Storm sewer improvement districts Bonds for district improvements	M.S. 444.16; 444.20	Amount necessary to pay principal and interest on bonds, spread only on property within districts.
Costs of improvements and maintenance	M.S. 444.16; 444.20	Amount necessary spread only on property within district.
Subordinate service districts	M.S. 365A.08	Amount needed for service not already provided or increased level of service already provided by town. Levy limited to property within service district.
Telephone	M.S. 237.35; L.1994, C.505, Art. 5, Sec. 3	Amount necessary.
Temporary bonds (general obligation)	L.1995, C.256, Sec. 29	Amount needed to pay principal and interest.
Tort liability: Insurance	M.S. 466.06	Amount of premium.
Judgments	M.S. 466.09	Amount necessary.
Tourist camping grounds	M.S. 450.19	0.00806% of taxable market value for maintenance, improvement or operation (This is also an expenditure limitation).
Town hall	M.S. 465.73	Amount necessary to repay principal and interest on loans from the Farmers Home Administration of up to \$250,000 in principal amount.
Transit levies, opt out towns	M.S. 473.388, Subd. 7	The town's levy limit for transit purposes for the previous levy year indexed by the ratio of the town's total taxable market value for the current taxes payable year to its taxable market value for the previous taxes payable year.
Unemployment compensation fund payments	M.S. 268.06, Subd. 27	Amount necessary in lieu of employers' contributions.

TOWN TAX LEVIES

B. SPECIAL PURPOSES General Application	Citation	Authorizations and Limitations
Water planning and project implementation: Metropolitan surface water management: (Towns in metro counties only)		
Planning costs	M.S. 103B.245, Subd. 3; 103B.241	Amount necessary levied in districts within watersheds.
Capital improvements: Bonds for town levy	M.S. 103B.245, Subd. 3-4; 103B.241	Amount necessary for principal and interest on bonds for town certified levy in districts within watersheds or minor watershed units.
Maintenance costs	M.S. 103B.245, Subd. 3; 103B.241	Amount necessary levied in districts within watershed or minor watershed units.
Local water planning: (towns in non-metropolitan counties) Water management plan	M.S. 103B.335	Amount necessary to conform with approved plan.
Water pollution control (sewage disposal systems)	M.S. 115.46; 115.50	Amount necessary.

TOWN TAX LEVIES

C. SPECIAL PURPOSES Particular Towns	Citations	Authorizations and Limitations
Alexandria Alexandria Lake Area Sanitary District	L.1971, C.869; L.1975, C.287	Amount necessary to pay share of costs.
Aitkin County, towns in: Bonds for McGregor library	L.1986, C.399, Art. 1, Ses. 6	Amount needed as town's share under joint powers agreement for principal and interest on bonds issued by the city of McGregor. Joint powers agreement by a town must be approved by the electors at its annual town meeting.
Anoka County, townships in Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities account	L.1995, C.255, Art. 1, Sec. 5	Participating townships may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the town's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any by which the town's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the town's local tax rate for the current taxes payable year.
Balkan Library	L.1961, C.317; L.1994, C.505, Art. 8, Sec. 2	Amount needed.
Beatty Cemetery	L.1965, C.451	\$500.
Biwabik Eveleth-Gilbert Joint Recreation Board	L. 2000, C. 490, Art. 5, Sec. 37	Maximum of \$125,000 per year for all participating cities and towns combined. Effective for taxes payable years 2001 through 2008.
Canosia Firemen's Relief	L.1973, C.502	Financial requirements as defined in Sections 69.771 to 69.776.
Carlos Alexandria Lake Area Sanitary District	L.1971, C.869; L.1975, C.287	Amount necessary to pay share of costs.
Carlton County, towns in: Fire protection (contract with city of Carlton)	L.1985, C.138, Sec. 3	Amount necessary.
Moose Lake and Windemere Sanitary Sewer District	L.1976, C.293	Amount allocated by district board.

TOWN TAX LEVIES

C. SPECIAL PURPOSES Particular Towns	Citations	Authorizations and Limitations
Carver County, townships in Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities account	L.1995, C.255, Art. 1, Sec. 5	Participating townships may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the town's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any by which the town's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the town's local tax rate for the current taxes payable year.
Clinton Eveleth-Gilbert Joint Recreation Board	L. 2000, C. 490, Art. 5, Sec. 37	Maximum of \$125,000 per year for all participating cities and towns combined. Effective for taxes payable years 2001 through 2008.
Dakota County, townships in Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities account	L.1995, C.255, Art. 1, Sec. 5	Participating townships may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the town's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any by which the town's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the town's local tax rate for the current taxes payable year.
Erin Fire protection district	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.
Fayal Eveleth-Gilbert Joint Recreation Board	L. 2000, C. 490, Art. 5, Sec. 37	Maximum of \$125,000 per year for all participating cities and towns combined. Effective for taxes payable years 2001 through 2008.
Forest Fire protection district	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.
Forest Lake Fire protection	L.1974, C.475	Amount necessary.
Grand Rapids Cemetery	L. 1959,C.298; L.1994, C.505, Art. 8, Sec. 1	May levy amount needed on all taxable town property including incorporated statutory cities.
Greenway Joint Recreation Board	L.1981, C.281; L.1994, C.505, Art. 8, Sec. 1	Amount needed.

TOWN TAX LEVIES

C. SPECIAL PURPOSES Particular Towns	Citations	Authorizations and Limitations
Grand Rapids (cont.) Lakeview Cemetery Association	L.1994, C.587, Art. 9, Sec. 8	Maximum of \$15,000 annually. (This is also an appropriation limitation)
Hennepin County, townships in Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities account	L.1995, C.255, Art. 1, Sec. 5	Participating townships may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the town's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any by which the town's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the town's local tax rate for the current taxes payable year.
Hines Dam operation & maintenance	L.1977, C.367, Sec. 2	Amount necessary.
Hudson Alexandria Lake Area sanitary district	L.1971, C.869; L.1975, C.287	Amount necessary to pay share of costs.
Iron Range Greenway Joint Recreation Board	L.1981, C.281; L.1994, C.505, Art. 7, Sec. 33	Amount needed.
Lakeview Cemetery Association	L.1994, C.587, Art. 7, Sec. 8	Maximum of \$15,000 annually. (This is also an appropriation limitation)
Itasca County, Unorganized Town # 55, Range # 23 Greenway Joint Recreation Board	L.1981, C.281; L.1994, C.505, Art. 7, Sec. 33	Amount needed. (Levied only on property located in school district #316)
LaGrand Alexandria Lake Area Sanitary District	L.1971, C.869; L.1975, C.287	Amount necessary to pay share of costs.
Lawrence Cemetery	L.1965, C.617; L.1994, C.505, Art. 8, Sec. 3	Amount necessary.
Greenway Joint Recreation Board	L.1981, C.281; L.1994, C.505, Art. 7, Sec. 33	Amount needed.

TOWN TAX LEVIES

C. SPECIAL PURPOSES Particular Towns	Citations	Authorizations and Limitations
Lawrence (cont.) Lakeveiw Cemetery Association	L.1994, C.587, Art. 9, Sec. 8	Maximum of \$15,000 annually. (This is also an appropriation limitation.)
Marshall County, towns in: Warren Hospital District deficiency	L.1975, C. 35	Amount certified for debt service by hospital board.
McDavitt Town hall	L.1978, C.467	Principal and interest for bonds up to \$100,000.
Nashwauk Greenway Joint Recreation Board	L.1981, C.281; L.1994, C.505, Art. 7, Sec. 33	Amount needed. (Levied only on property located in school district # 316)
North Water control and sanitary district	L.1961, C.672	Amount needed.
Olmsted County, towns in: Bridges	L.1969, C.534; L.1994, C.505, Art. 8, Sec. 4	Amount needed.
Owens Cemetery	L.1965, C.451	\$500.
Pine County, towns in: Moose Lake and Windemere Sanitary Sewer District.	L.1976, C.293	Amount allocated by district board.
Polk County, Towns in: Warren Hospital District deficiency	L.1975, C. 35	Amount certified for debt service by hospital district board.
Ramsey County, townships in Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities account	L.1995, C.255, Art. 1, Sec. 5	Participating townships may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the town's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any by which the town's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the town's local tax rate for the current taxes payable year.
Rocksbury Water control and sanitary district	L.1961, C.672	Amount requested.

TOWN TAX LEVIES

C. SPECIAL PURPOSES Particular Towns	Citations	Authorizations and Limitations
Scott County, townships in Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities account	L.1995, C.255, Art. 1, Sec. 5	Participating townships may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the town's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any by which the town's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the town's local tax rate for the current taxes payable year.
Smiley Water control and sanitary district	L.1961, C.672	Amount requested.
Trout Lake Greenway Joint Recreation Board	L.1981, C.281; L.1994, C.505, Art. 7, Sec. 33	Amount needed. (Levied only on property located in school district # 316)
Lakeview Cemetery Association	L.1994, C.587, Art. 9, Sec. 8	Maximum of \$15,000 annually. (This is also an appropriation limitation.)
Washington County, townships in Metropolitan Livable Communities Act, local housing incentives account, affordable and life cycle housing opportunities amount	L. 1995, C. 255, Art. 1, Sec. 5	Participating townships may levy an amount not to exceed the lesser of (1) an amount equal to 4% of the town's current year total residential homestead tax capacity multiplied by its local tax rate for the current taxes payable year, or (2) the amount, if any by which the town's net tax capacity excess amount for the current year exceeds the amount for taxes payable in 1995, multiplied by the town's local tax rate for the current taxes payable year.
Webster Fire protection district	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.
Wheatland Fire protection district	L.1982, C.523, Art. XII, Sec. 6	Amount necessary.
White Bear White Bear Lake Conservation District	M.S. 103B.691	1/3 mill.*
Economic development	L.1989, C.678; L.1989, C.277, Art. 4, Sec. 64	As authorized.

TOWN TAX LEVIES

C. SPECIAL PURPOSES Particular Towns	Citations	Authorizations and Limitations
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*In accordance with M.S. 275.011, this mill rate levy limitation has been converted to a limitation expressed in dollars. With the payable 1988 dollar limit as the base, the limitation is increased or decreased annually from the previous year's dollar limitation based on the percentage increase or decrease in the taxing district's market value. See. Part 2 of the Introduction for an explanation of the conversion procedure and an example.

SECTION IV

SPECIAL TAXING DISTRICTS

SPECIAL TAXING DISTRICT TAX LEVIES

A. GENERAL PROVISIONS All Districts	Citation	Authorizations and Limitations
Insurance, employee group	M.S. 471.61	Amount necessary.
Sewage treatment system and/or water well loan program	L. 1996, Ch. 427, Sec. 4	Amount necessary for the payment of principal and interest on general obligation bonds or certificates of indebtedness. The levy for bonds must be at least 5% more than what is needed.
Privatization Agreement: (Service contracts for wastewater/public water systems)		
Cost of service contract (excluding debt service)	M.S. 471A.03, Subd. 4(1)	Amount necessary.
Debt service costs of service contract	M.S. 471A.03 Subd. 4(1)	Amount needed for principal and interest.
Tort liability Insurance	M.S. 466.06	Amount of premium.
Judgments	M.S. 466.09	Amount necessary.
Unemployment compensation fund payments	M.S. 268.06, Subd. 27	Amount necessary in lieu of employer's contributions.
B. ECONOMIC DEVELOPMENT AUTHORITIES (EDA's) General Application	Citation	Authorizations and Limitations
Bonds in anticipation of income Applicable only to particular economic development authorities	M.S. 469.102, Subd. 5	Amount needed for at least 5% more than principal and interest on bonds.
Dakota County HRA	M.S. 383D.41, Subd. 7	The Dakota County HRA is given the powers of an economic development authority and is renamed the Dakota County Community Development Agency. With the approval of the county board, the agency may increase its levy to the greater of: 0.01813% of net tax capacity; the limit authorized under M.S. 469.107; or, the limit authorized under 469.033, Subd. 6.

B. ECONOMIC DEVELOPMENT AUTHORITIES (EDA's) General Application			Citation	Authorizations and Limitations
Becker County EDA			L. 1997, C. 15	The county board of Becker County may establish a county EDA having all the powers of a city EDA.
Goodhue County EDA			L. 1993, C. 375, Art. 17, Sec. 24	The county board of Goodhue County may establish a county EDA having all the powers of a city EDA, except the power to issue general obligation bonds.
Yellow Medicine County EDA			L. 2000, C. 484, Art. 1, Sec. 3	The county board of Yellow Medicine County may establish a county EDA having all the powers of a city EDA.
Housing and redevelopment authority purposes (unless prohibited by the enabling resolution of the city):				
Redevelopment purposes			M.S. 469.091, Subd. 1; 469.033, Subd. 6	0.0131% of taxable market value upon approval of the municipal governing body.

C. HOSPITAL DISTRICTS General Application	Citation	Authorizations and Limitations
All purposes except bonds	M.S. 447.34	Amount necessary.
Ambulance service	M.S. 471.476	Amount necessary.
Bonds	M.S. 447.35	Amount necessary for principal and interest.
Applicable only to particular hospital districts		
Cook County Hospital District Administration, operation, and maintenance	L.1989, C. 211, Sec. 8	Total levy authorized under M.S. 447.34 shall not exceed \$300,000.
Cook Community Hospital District Hospital and nursing home expenses	L. 1988, C. 645, Sec. 3; L. 1999 C. 243, Art. 6, Sec. 18 L. 2000, C. 490, Art. 6, Sec. 15-16	Total levy authorized under M.S. 447.34 must not exceed 0.063% of taxable market value each year. 0.048% of taxable market value of the tax may be used only for the purpose of acquisition, betterment and maintenance of the district hospital and nursing home facilities and equipment, not for salary or administrative expenses. 0.015% of taxable market value of the tax may be used only for the purpose of capital expenditures as it relates to ambulance acquisition for the Cook ambulance service or the Orr ambulance service.
Rice County Hospital District No. 1 Bonds	L.1957, C. 3; L.1961, C. 372	Amount necessary for principal and interest.
Current expenses and capital outlay (including nursing home facilities)	L. 1963, C.118, Sec. 6	1-2/3 mills.*
Operating costs and capital expenditures	L. 1996, Ch. 471, Art. 8, Sec. 22	Hospital board may levy up to 1.7% of the district's net tax capacity without approval of the municipalities in the hospital district. Any additional levy above that level requires approval by a majority of the municipalities within the hospital district.
Roseau County, Hospital Districts in Bonds	L. 1989, C.239, Sec. 4; L.1971, Ex. Ses., C.45, Sec. 1; L. 1961, C.115, Sec. 4	Amount needed for principal and interest on up to \$5,000,000 in bonds to be levied on all taxable property within district.

C. HOSPITAL DISTRICTS General Application	Citation	Authorizations and Limitations
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United Hospital district

Bonds	L.1976, C. 115	Amount necessary.
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Warren Hospital District (Marshall and Polk Counties)

Administration, operation, and maintenance	L.1975, C. 35, Sec. 7, Subd. 2	Amount necessary.
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Bonds	L.1975, C. 35, Sec. 7, Subd. 1	Amount necessary for principal and interest.
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Deficiency in payments made to board by local units of government	L. 1975, C. 35, Sec. 5, 7	Amount necessary. Considered as a tax levy for the local unit of government for which it was levied.
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Yellow Medicine Hospital District #1:

Current expense and capital outlay (including nursing home facilities)	L. 1963, C.276	Amount necessary.
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D. HOUSING AND REDEVELOPMENT AUTHORITIES (HRA's) General Application	Citation	Authorizations and Limitations
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Qualified housing development projects, G.O. revenue bonds	M.S. 469.034, Subd. 2-5	Amount needed in addition to rent receipts to pay the principal and interest on general obligation revenue bonds. Maximum amount of the G.O. revenue bond issue is greater of 0.5% of the taxable market value of property in the jurisdiction or \$3,000,000.
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Redevelopment purposes	M.S. 469.033, Subd. 6	0.0144% of taxable market value upon approval of the municipal governing body.
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Applicable only to particular authorities

Lake County

Industrial development districts	L. 1987, C.168, Sec. 1	County HRA is granted the powers of a port authority authorized under M.S. 469.058 and 469.059 in conjunction with its HRA powers under 469.001 to 469.047.
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E. METRO AIRPORTS COMMISSION (MAC) General Application	Citation	Authorizations and Limitations
Bonds and certificates of indebtedness	M.S. 473.665, Subd. 5-6; 473.667, Subd. 3, 8, 10	Amount needed to pay principal and interest.
Civil defense	M.S. 12.26	40 cents per capita or \$1,000, which ever is higher, to finance commission's share of defense activities; except that an additional levy can be made for local costs of organizational equipment if governor has approved purchase.
Operation and Maintenance	M.S. 473.661, Subd. 3; 473.671	0.00806% of taxable market value.
Special purposes	M.S. 473.667, Subd. 9	0.00121% of taxable market value in addition to levy for operation and maintenance and for debt service.

F. METROPOLITAN COUNCIL General Application	Citation	Authorizations and Limitations
Bonds for Airport Expansion	L. 1998, Ch.464, Art. 1, Sec. 7	Amount needed to pay the principal and interest on the bonds.
Fiscal Disparity: Addition to area wide levy for tax base revitalization	M.S. 473F.08,	May levy up to the amount certified by the Hennepin County Auditor, but not to exceed \$5,000,000 to provide funds for the clean-up of polluted lands in the metropolitan area.
General Purposes	M.S. 473.249, Subd. 1	The levy limitation is adjusted annually by multiplying the previous year levy limitation by the lesser of: (1) the ratio of the current year taxes payable year total market value of taxable property in the seven county metropolitan area to the prior taxes payable year total market value; (2) the ratio of the implicit price deflator for government consumption expenditures and gross investment for state and local governments for March of the current levy year to the implicit price deflator for March of the previous year; or (3) 1.03.

F. METROPOLITAN COUNCIL General Application	Citation	Authorizations and Limitations
Metropolitan livable communities: demonstration account	M.S. 473.253, Subd. 1	The levy limitation for payable 1997 and subsequent years is determined by multiplying the levy limitation for the previous year by the ratio of the current taxes payable year total market value of taxable property in the metropolitan area to the prior taxes payable year total market value.
Metropolitan parks and open space bonds	M.S. 473.325	Amount necessary for principal and interest.
Right-of-way acquisition loan fund	M.S. 473.167, Subd. 3	The limitation is equal to the levy for payable 1997, increased by the ratio of the current taxes payable year market value of taxable property in the seven county metropolitan area to the taxes payable year 1997 total taxable market value.
Transit Service: Transit district General purpose	M.S. 473.446, Subd. 1, 1b	<p>The total levy limitation is equal to (1) the previous year's total transit district general purposes levy limitation before the reduction for the transit levies of the opt-out levy municipalities, multiplied by (2) the ratio of the current taxes payable year market value to the previous taxes payable year market value of the transit district, reduced by (3) the total transit levy (before HACA reduction) of the opt-out levy municipalities for taxes payable in the subsequent year.</p> <p>The total levy limitation includes the Metropolitan Council's transit district general purposes levy limitation within each of the opt-out levy municipalities. This municipality specific levy limitation is equal to (1) The prior year combined transit tax levy of the Metropolitan Council and the city within the opt-out levy municipality, multiplied by (2) the current taxes payable year to prior taxes payable year market value ratio for the municipality, minus (3) the total transit levy (before HACA reduction) of the opt-out levy municipality for taxes payable in the subsequent year. The total levy limitation for the entire transit district, minus the sum of the Met Council's general purposes levy limitations within each of the opt-out levy municipalities, equals the portion of the total levy limitation that applies to the transit district excluding the opt-out levy municipalities.</p>

F. METROPOLITAN COUNCIL General Application	Citation	Authorizations and Limitations
Certificates of indebtedness, bonds or other obligations for transit service to which tax levies have been or are to be pledged	M.S. 473.446, Subd. 1	Amount necessary.
Transit area outside transit district	M.S. 473.446, Subd. 1a	The levy limitation is equal to the total current year levy for the transit district for general purposes, bonds, and certificates of indebtedness multiplied by, (1) 10%, and then multiplied by, (2) the ratio of the prior levy year net tax capacity for the transit area to the prior levy year net tax capacity of the transit district.
Waste control Debt service	M.S. 473.547	Amount necessary.
Operation, maintenance, and debt service	M.S. 473.511	Levy on property in municipality failing to pay service charges.

G. METROPOLITAN MOSQUITO CONTROL COMMISSION General Application	Citation	Authorizations and Limitations
Administrative and operational costs	M.S. 473.711, Subd. 2	Is equal to the levy limitation for the current taxes payable year multiplied by the current taxes payable year total market value of taxable property within metropolitan area served to the previous taxes payable year total market value.
Emergency Levy	M.S. 473.711, Subd. 2	May levy an additional amount of up to \$500,000 to pay for the required control measures for a health emergency declared by the Commissioner of the Department of Health due to a threatened or actual outbreak of disease caused by mosquitoes, disease vectoring insects, or black gnats.

H. PARK DISTRICTS General Application	Citation	Authorizations and Limitations
Bonds	M.S. 398.17	Amount necessary for principal and interest.
Deficiency in payments made to park district board by local government units	M.S. 398.16	Amount of deficiency. Levied on property in municipality failing to pay allocated costs.
Tax anticipation notes	M.S. 398.16	Sufficient to make up deficiency in payments of principal and interest.
Applicable Only to Particular Park Districts Suburban Hennepin Regional Park District	L. 1955, Sp. Ses. C. 14, Art. 7, Sec. 1	Not to exceed 1.3 mills outside the city of Minneapolis. *

I. PORT AUTHORITIES General Application	Citation	Authorizations and Limitations
Bonds and interest	M.S. 469.060	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission.
Applicable Only to Particular Port Authorities		
Albert Lea, city of Bonds	M.S. 469.069	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission.
Bloomington, city of Bonds	M.S. 469.071	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission.
Breckenridge, city of Bonds	M.S. 469.072	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 or other law.
Cannon Falls, city of Bonds	M.S. 469.0721	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 and may administer municipal development districts under M.S. 469.131. The city may impose the limits on the commission listed under M.S. 469.0722 to 469.0724.
Detroit Lakes, city of Bonds	M.S. 469.073	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 or other law.

I. PORT AUTHORITIES General Application	Citation	Authorizations and Limitations
Duluth, city of Seaway Port Authority Bonds and interest	L.1974, C.131	At least 5% in excess of amount necessary to pay principal and interest.
Fergus Falls, city of Bonds	M.S. 469.075	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 or any other law.
Hastings, city of Bonds	M.S. 469.077 Subd. 1	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 and may administer municipal development districts under M.S. 469.131. The city may impose the limits on the commission listed under M.S. 469.077, Subd. 2-5.
North Mankato, city of Bonds	M.S. 469.079	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 or any other law.

I. PORT AUTHORITIES General Application	Citation	Authorizations and Limitations
Plymouth, city of Bonds	M.S. 469.080	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission.
Red Wing, city of Bonds	M.S. 469.081, Subd. 1	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 and may administer municipal development districts under M.S. 469.131. The city may impose the limits on the commission listed under M.S. 469.077, Subd. 2-5.
Redwood, city of Bonds	M.S. 469.0721	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 and may administer municipal development districts under M.S. 469.131. The city may impose the limits on the commission listed under M.S. 469.0722 to 469.0724.
Rosemount, city of Bonds	M.S. 469.0813	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission. The commission may exercise the powers of a municipal housing and redevelopment authority authorized under M.S. 469.001 to 469.047 and may administer municipal development districts under M.S. 469.131. The city may impose the limits on the commission listed under L. 1991, C. 291, Art. 21, Sec. 17, Subd. 2-5.

I. PORT AUTHORITIES General Application	Citation	Authorizations and Limitations
Wadena, city of Bonds	M.S. 469.086	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission.
Warroad, city of Bonds	M.S. 469.087	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission.
Winona, city of Bonds	M.S. 469.089, Subd. 1	At least 5% in excess of amount necessary to pay principal and interest. Bond issue must be authorized by city council, but levy is to be certified directly to county auditor by port authority commission. The powers of the commission are subject to authorizations and limitations listed under M.S. 469.089, Subd. 2-11.

J. REGIONAL DEVELOPMENT COMMISSIONS (RDC's) General Application	Citation	Authorizations and Limitations										
General purposes	M.S. 462.396	<p>The greater of the following amounts or 103% of the amount levied in the previous year:</p> <table><tr><td>Region 1 \$180,337</td><td>Region 6E \$197,177</td></tr><tr><td>Region 2 \$180,000</td><td>Region 6W \$180,000</td></tr><tr><td>Region 3 \$353,110</td><td>Region 7E \$180,000</td></tr><tr><td>Region 5 \$195,865</td><td>Region 8 \$206,107</td></tr><tr><td></td><td>Region 9 \$343,572</td></tr></table>	Region 1 \$180,337	Region 6E \$197,177	Region 2 \$180,000	Region 6W \$180,000	Region 3 \$353,110	Region 7E \$180,000	Region 5 \$195,865	Region 8 \$206,107		Region 9 \$343,572
Region 1 \$180,337	Region 6E \$197,177											
Region 2 \$180,000	Region 6W \$180,000											
Region 3 \$353,110	Region 7E \$180,000											
Region 5 \$195,865	Region 8 \$206,107											
	Region 9 \$343,572											
Tax anticipation certificates(deficiency)	M.S. 462.397	Amount required.										

K. REGIONAL PUBLIC LIBRARY DISTRICTS General Application	Citation	Authorizations and Limitations
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(Note: May be established within the areas of the existing Great River Regional Library system and the East Central Regional Library System as a replacement for those systems.)

Operating costs of public library service	L. 1993, C. 375, Art. 7, Secs. 2-3	Greater of: (1) the statewide average local support per capita for public library services for the most recent reporting period multiplied by the population of the district according to the State Demographer or the Metropolitan Council; or (2) the total amount provided by participating counties and cities under M.S. 134.34, Subd. 4 during the year preceding the first year of operation. For the first year of operation, the levy cannot be less than the total dollar amount provided by participating counties and cities under M.S. 134.34, Subd. 4 during the preceding year.
Bonds	L.1993, C.375, Art. 7, Secs. 2-3	Amount need to pay principal and interest.
Capital improvement for a library building.	L.1993, C.375, Art. 7, Secs. 2-3	Amount necessary.

L. REGIONAL RAILROAD AUTHORITIES (RRA's) General Application	Citation	Authorizations and Limitations
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All purposes	M.S. 398A.04, Subd. 8	Maximum of 0.04835% of market value of all taxable property within the municipality or municipalities named in its organization resolution.
Bonds	M.S. 398A.07, Subd. 2	Amount needed for principal and interest subject to maximum levy authorized under M.S. 398A.04, Subd. 8.

M. REGIONAL SANITARY SEWER DISTRICTS General Application	Citation	Authorizations and Limitations
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All purposes	M.S. 115.61; 115.65	Amount necessary.
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**Applicable Only to Particular Regional
Sanitary Sewer Districts**

**Moose Lake and Windmere Sanitary Sewer
District**

Administration, operation and maintenance	L.1974, C. 400, Sec. 11; L. 1976, C. 293	Amount needed.
Bonds	L.1974, C. 400, Sec. 11; L. 1976, C. 293	Amount needed for principal and interest.
Certificates of indebtedness, anticipation	L.1974, C. 400, Sec. 13; L. 1976, C. 293	Amount needed for principal and interest on certificates for up to 50% of anticipated tax collections and other revenues.
Certificates of indebtedness, deficiency	L.1974, C. 400, Sec. 13; L. 1976, C. 293	Amount needed for principal and interest on certificates to cover deficiency in tax collections.

N. SANITARY DISTRICTS General Application	Citation	Authorizations and Limitations
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General purposes	M.S. 115.33	Amount necessary.
Construction and operation or bonds for these purposes	M.S. 115.33, Subd. 2	Amount necessary on property within benefited taxing district.
Maintenance and repair of access roads	M.S. 115.26, Subd. 5	Amount necessary on property within benefited taxing sub-district.
Water pollution control (sewage disposal systems)	M.S. 115.46	Amount necessary.

**Applicable Only to Particular Sanitary
Districts**

Alexandria Lake Area Sanitary District
Organizational expenses

L. 1971, C.869; L. 1973, C.632; L. 1975, C.287; Laws 1996, Chapter 471, Article 8, Section 37	Amount not to exceed 4% of taxable net tax capacity .
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N. SANITARY DISTRICTS General Application	Citation	Authorizations and Limitations
Alexandria Lake Area Sanitary District (cont.)		
Debt Service	L. 1971, C.869; L. 1973, C.632; L. 1975, C.287	Amount necessary.
Deficiency in payment of allocated costs.	L.1971, C. 869	Amount of deficiency levied on property in municipality failing to pay costs.
Emergency certificates of indebtedness	L. 1971, C. 869	Amount sufficient to meet deficiency in receipts from taxes and other revenues.
Dover, Eyota and St. Charles Sanitary District		
Organizational expenses	L. 1973, C.160, L. 1975, C. 270,	8.0 mills.*
Bonds and Interest	L. 1973, C. 160	Amount necessary for principal and interest.
Deficiency in payment of allocated costs	L. 1973, C. 160	Amount of deficiency levied on property in municipality failing to pay costs.
Emergency certificates of indebtedness	L. 1973, C. 160	Amount sufficient to meet deficiency in receipts from taxes and other revenue.
North Koochiching Area Sanitary District		
Certificates of indebtedness in anticipation of revenues	L. 1981, C. 291, Sec. 13	Amount not to exceed 50% of anticipated revenues. Without limitations on rate or amount of other taxes levied.
Deficiency in payments of allocated costs	L. 1981, C. 291, Sec. 13	Amount equal to deficient payments plus maximum authorized interest rate. Without limitation on rate or amount of other taxes levied.
emergency certificates of indebtedness	L. 1981, C. 291, Sec. 13	Amount sufficient to meet deficiency. Without limitation on rate or amount of other taxes levied.
General obligation bonds	L. 1981, C. 291, Sec. 13	Amount necessary for principal and interest in lieu of any rate or debt limitation.
Western Lake Superior Sanitary District		
Debt service	L.1971, C. 478	Amount necessary.
Deficiency in payment of allocated costs	L. 1971, C. 478	Amount necessary.

O. WATERSHED DISTRICTS General Application	Citation	Authorizations and Limitations
Administrative expenses and construction and maintenance of projects of common benefit	M.S. 103D.905, Subd. 3	Lesser of 0.02418% of taxable market value or \$125,000.
Basic water management	M.S. 103D.905, Subd. 3	0.00798% of taxable market value for up to 15 years.
Clean water partnership loans: General obligation notes	L. 1995, Ch. 220, Sec. 93	Amount needed to pay the principal and interest on the notes.
Emergency projects of common benefit	M.S. 103D.615, Subd. 3	Amount necessary, provided cost of project does not exceed 25% of the latest administrative levy under M.S. 103D.905, Subd. 3.
Organizational expenses	M.S. 103D.905, Subd. 2	Lesser of 0.01596% of taxable market value or \$60,000.
Self-insurance (for watershed districts that are also watershed management organizations, located wholly or partly within the metropolitan area):		
Self-insurance pool	L.1995, Ch. 256, Sec.19-23	Amount necessary to pay the principal and interest on bonds issued for the self-insurance pool, or to make payments under insurance installment purchase agreements.
Self-insurance revolving fund	L.1995, Ch. 256, Sec. 19-23	Amount necessary to pay the principal and interest on bonds issued for the self-insurance revolving fund.
Survey and data acquisition fund	M.S. 103D.905, Subd. 8	Levy up to 0.02418% of taxable market value may be made once every 5 years. Balance of fund cannot exceed \$50,000.
Applicable Only to Particular Watershed Districts		
Capital Region Watershed District		
Administrative fund	L. 2000, Ch. 490, Art. 6, Sec. 17	Amount not to exceed the lesser of 0.02418% of taxable market value or \$200,000.
Coon Creek Watershed District		
Administrative fund	L. 1992, C. 511, Art. 2, Sec. 52	Amount not to exceed \$200,000 in lieu of the limitation under M.S. 103D.915.

O. WATERSHED DISTRICTS General Application	Citation	Authorizations and Limitations
Coon Creek Watershed District (cont.) Water Maintenance and repair fund	L. 1991, C. 291, Art. 4, Sec. 18	Maximum of \$30,000 annually. This levy is in addition to all other levies authorized for the district.
Kanaranzi-Little Rock Watershed District: Administrative fund	L. 1989, C. 275	Lesser of \$125,000 or formula limitation based on the payable 1988 mill rate limitation under M.S. 103D.905, Subd. 3 converted to a dollar amount and indexed for annual percentage changes in market value as specified in Laws 1989, Chapter 275.
PL - 566 Upland Conservation Program	L. 1991, C. 291, Art. 4, Sec. 19	Maximum of \$30,000 annually. This levy is in addition to all other levies authorized for the district.
Lower Minnesota River Administrative fund	L. 1992, C. 511, Art. 2, Sec. 52	Amount not to exceed \$200,000 in lieu of the limitation under M.S. 103D.915.
Metropolitan area watershed districts Maintenance of capital improvements	M.S. 103B.251 Subd. 9	Amount not to exceed \$200,000 in lieu of the limitation under M.S. 103D.915.
Planning	M.S. 103B.241	Amount necessary.
Minnehaha Creek Watershed District Administrative fund	L. 1992, C. 511, Art. 2, Sec. 52	Amount not to exceed \$200,000 in lieu of the limitation under M.S. 103D.915.
Nine Mile Creek Watershed District Administrative fund	L. 1992, C. 511, Art. 2, Sec. 52	Amount not to exceed \$200,000 in lieu of the limitation under M.S. 103D.915.
Water maintenance and repair fund	L. 1982, C. 501; L. 1981, C. 69, Sec. 1	Sufficient to raise \$30,000 in first year and \$15,000 in each subsequent year.
North Fork Crow River Watershed District Administrative fund	L 1999, C. 243, Art. 6, Sec. 14	The lesser of \$140,000 or .04836 percent of taxable market value in lieu of the limitation under M.S. 103D.905.
Ramsey-Washington Metro Watershed District Administrative fund	L. 1988, C. 702, Sec. 16	Levy up to \$75,000 more than the statewide limit of \$125,000 under M.S. 103D.905, Subd. 3 with approval of county board.

O. WATERSHED DISTRICTS General Application	Citation	Authorizations and Limitations
Ramsey-Washington Metro Watershed (cont.)		
Water maintenance and repair fund	L. 1984, C. 502, Art. 13, Sec. 3	15,000 annually.
Red Lake Watershed District		
Administrative fund	L. 1980, C. 614, Sec. 86	Amount not to exceed \$125,000. Levy is in lieu of administrative levy authorized under M.S. 103D.905, Subd. 3.
Red River of the North Watershed, Watershed district in		
Construction and maintenance of projects of common benefit to the district.	L. 1976, C. 162, Sec. 1; L. 1982, C. 474, Sec. 1; L. 1983, C. 338, Sec. 1; L. 1989 First Sp. Ses. C. 1, Art. 5, Sec. 45; L1998, C. 389, Art. 3, Sec. 29	An amount not to exceed 0.04836 percent of taxable market value in lieu of the limitation under M.S. 103D.915. One half of the levy proceeds is to be credited to the individual district's construction funds and one half is to be credited to the Red River Watershed Management Board for projects and programs that benefit the Red River Basin.
Rice Creek Watershed District		
Administrative expenses, construction and maintenance of projects	L.1988, C. 426	Levy up to \$75,000 more than statewide limit of \$125,000 under M.S. 103D.905, Subd. 3.
Water maintenance and repair fund	L.1975, C. 75	\$15,000.
Riley - Purgatory Creek Watershed District		
Administrative fund	L. 1992, C. 511, Art. 2, Sec. 52	Amount not to exceed \$200,000. Levy is in lieu of limitation under M.S. 103D.915.
Water maintenance and repair fund	L. 1981, C. 69, Sec. 1	\$15,000 annually.
Sauk River Watershed District		
Administrative fund	L. 1999, C. 243, Art. 6, Sec. 15	An amount not to exceed \$200,000 in lieu of the limitation under M.S. 103D.905, effective for the taxes payable years payable 2000 through 2004.
Valley Branch Watershed District		
Administrative fund	L. 1996, Ch. 471, Art. 8, Sec. 45	Amount not to exceed \$200,000 annually. In lieu of the limitation under M.S. 103D.915.

O. WATERSHED DISTRICTS General Application	Citation	Authorizations and Limitations
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Wild Rice

Administrative fund

L. 1992, C.
511, Art. 2,
Sec. 52

Amount not to exceed \$200,000 for the taxes payable years 1993 through 2002 in lieu of the limitation under M.S. 103D.915.

P. Miscellaneous Districts Particular Districts	Citation	Authorizations and Limitations
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**Banning Junction Area Water and Sanitary
Sewer District**

Administration, operation, maintenance,
and debt service

L. 1999, C.
243, Art. 14,
Sec.11

Amount needed

**Cedar Lake Area Water and Sanitary Sewer
District**

Administration, operation, maintenance,
and debt service

L. 1999, C.
243, Art. 14,
Sec.11

Amount needed

Chisholm/Hibbing Airport Authority

Operating Costs

L. 1994, C.
587, Art. 11,
Sec. 5; L.
1998, C. 389,
Art. 3, Sec. 33

Amount needed subject to the approval of the city councils of Chisholm and Hibbing

Croft Historical Park District

L. 1984, C.
502,
Art. 13, Sec. 6

1.0 mill on all property within the district subject to referendum. The district includes the cities of Crosby, Cuyuna, Deerwood, Ironton, Riverton, and Trommald, and the towns of Deerwood, Irondale, Rabbit Lake, and Wolford, all in Crow Wing county.*

Cross Lake Water and Sewer District

Operating, administration, and debt service

L. 1994, C.
587, Art. 10,
Sec. 1-19

Amount necessary.

East Lake County Medical Clinic District

Administrative operation and maintenance

L. 1989,
Sp. Ses. ,
C. 211, Sec. 4;
L. 1996,
Ch. 471, Art.
3, Sec. 50.

Amount not to exceed \$50,000 annually.

P. Miscellaneous Districts Particular Districts	Citation	Authorizations and Limitations
Floodwood Area Ambulance District Operating costs and debt service	L. 1993, C. 375, Art. 5, Sec. 39	Total levy must not exceed \$25,000 for any one year.
Middle Mississippi River Watershed Management Organization	L. 2000, C. 490, Art. 5, Sec. 17	Amount needed to meet the budget and to pay for the costs of preparing a plan for projects.
Minneapolis levy for the Mpls. Teachers Retirement Fund Association	M.S. 354A.12, Subd. 3b	Amount needed for contribution.
Moose Lake Fire Protection District Operating expenses and debt service	L. 1987, C. 402, Sec. 2	Amount needed annually levied by the district only on taxable property within the district.
Certificates of indebtedness for capital equipment purchases	L. 2000, C. 490, Art. 5, Sec. 36	Amount needed.
Morrison County Rural Development Financing Authority Information and relocation service	L. 1982, C. 437, Sec. 1	The authority is granted the power of a Housing and Redevelopment Authority under M.S. 469.033, Subd. 6 to levy up to 0.00131% of taxable market value upon approval of county board.
Redevelopment purposes	L. 1982, C. 437, Sec. 1	The authority is granted the power of a Housing and Redevelopment Authority under M.S. 469.033, Subd. 6 to levy up to 0.0131% of taxable market value upon approval of county board.
Nashwauk Area Ambulance District Operating expenses and debt service	L. 1994, C. 587, Art. 9, Sec. 10	Amount needed.
Park Museum Fund of the Minneapolis Park and Recreation Board	M.S. 354A.12, Subd. 3b	0.00846% of market value, spread county wide within Hennepin County.
St. Cloud Metropolitan Transit Commission All purposes except principal and interest on revenue bonds	M.S. 458A.10	0.12089% of market value.
Virginia Area Ambulance District Operating expenses and debt payments	L. 1997, C. 231, Art. 2, Sec. 56	Not to exceed .0528% of the district's taxable market value. If the district issues general obligation bonds, the levy to pay the principal and interest on the bonds is subject to this levy limitation along with any levy for operating expenses.

- * In accordance with M.S. 275.011, this mill rate levy limitation has been converted to a limitation expressed in dollars. With the payable 1988 dollar limit as the base, the limitation is increased or decreased annually from the previous year's dollar limitation based on the percentage increase or decrease in the taxing district's market value. See Part 2 of the Introduction for an explanation of the conversion procedure and an example.