

2014 Special Levy Limit Form Instructions

Minnesota Laws 2013, Chapter 143, Article 4, Section 48 (as amended by Chapter 144, Section 18)

Section I: Overview

Under the provisions of this bill, the counties and cities subject to 2014 Levy Limits are allowed to levy qualifying special levies outside of the Property Tax Levy Limit. Those units of government that intend to levy special levies must complete the 2014 Special Levy Form. Completed forms must be submitted no later than September 30 to proptax.admin@state.mn.us.

Timeline

Key dates and deadlines for the 2014 levy limits and certification process are listed below.

- **July 19, 2013** – This form (2014 Levy Limit Form) must be submitted to the department.
- **September 1, 2013** – The department notifies affected governmental units of their levy limits.
- **September 30, 2013** – Local government units report the maximum amount of taxes it plans to levy for each of the purposes listed under special levies.
- **December 10, 2013** – The department certifies to affected governmental units any special levies that will be allowed.
- **December 20, 2013** (or within 5 days of this date) – The department certifies to counties the levy limits and allowed special levies for each local government unit within their boundaries.
- **December 30, 2013** – The department certifies the maximum limited levy and approved special levies for all affected units of government in each county to the respective county auditor.

Section II: Detailed Instructions for Lines 1 to 9

LINE 1: BONDED INDEBTEDNESS (M.S. 275.70, subd. 5, clause 1)

Enter the levy to pay the costs of the principal and interest on bonded indebtedness or to reimburse for the amount of liquor store revenues used to pay the principal and interest due on municipal liquor store bonds in the year preceding the year for which the levy limit is calculated.

LINE 2: CERTIFICATES OF INDEBTEDNESS (M.S. 275.70, subd. 5, clause 2)

Enter the levy to pay the costs of principal and interest on certificates of indebtedness issued for any corporate purpose except for the following:

- (i) tax anticipation or aid anticipation certificates of indebtedness;
- (ii) certificates of indebtedness issued under sections M.S. 298.28 and M.S. 298.282;

(iii) certificates of indebtedness used to fund current expenses or to pay the costs of extraordinary expenditures that result from a public emergency; or

(iv) certificates of indebtedness used to fund an insufficiency in tax receipts or an insufficiency in other revenue sources, provided that nothing in this subdivision limits the special levy authorized under section M.S. 475.755;

LINE 3: PAYMENTS FOR BONDS OF ANOTHER LOCAL UNIT OF GOVERNMENT (M.S. 275.70, subd. 5, clause 3)

Enter the levy to provide for the bonded indebtedness portion of payments made to another political subdivision of the state of Minnesota;

LINE 4: PRINCIPAL AND INTEREST ON ARMORY BONDS (M.S. 275.70, subd. 5, clause 4)

Enter the levy to fund payments made to the Minnesota State Armory Building Commission under section M.S. 193.145, subd. 2, to retire the principal and interest on armory construction bonds;

LINE 5: MARKET VALUE REFERENDUM LEVIES UNDER M.S. 275.61 (M.S. 275.70, subd. 5, clause 5)

Enter the levy for property taxes approved by voters which are levied against the referendum market value as provided under section M.S. 275.61. This subdivision does not apply to tax levies for the payment of debt obligations that are approved by the voters after June 30, 2008.

LINE 6: PREPARING FOR OR REPAIRING THE EFFECTS OF NATURAL DISASTERS (M.S. 275.70, subd. 5, clause 7)

Enter the levy to pay the expenses reasonably and necessarily incurred in preparing for or repairing the effects of natural disaster including the occurrence or threat of widespread or severe damage, injury, or loss of life or property resulting from natural causes, in accordance with standards formulated by the Emergency Services Division of the state Department of Public Safety, as allowed by the commissioner of revenue under section M.S. 275.74, subd. 2;

LINE 7: LEVIES FOR ECONOMIC DEVELOPMENT TAX ABATEMENTS UNDER M.S. 469.1815 (M.S. 275.70, subd. 5, clause 9)

Enter the levy to pay an abatement under M.S. 469.1815;

LINE 8: LEVY FOR STORM SEWER IMPROVEMENT DISTRICT COSTS UNDER M.S.444.20 (M.S. 275, subd. 5, clause 16)

Enter the levy to pay for a storm sewer improvement district under section [444.20](#);

LINE 9: NET TAX CAPACITY REFERENDUM LEVIES (M.S. 275.73)

Enter the amount of levy approved by the majority of voters of the governmental unit voting on the question at a general or special election. This levy will increase your levy limit, rather than being levied outside the levy limit.