

board must hold a public hearing on the special assessments after notice mailed to the owner of the property to be specially assessed not less than 14 days before the published hearing; notice of the hearing is not required. The city or the board shall select Minnesota Statutes, chapter 429, or the city charter to govern the procedure for the levy and collection of special assessments, and except as a different procedure is provided in this act, proceedings for the imposition, appeal, repeal, supplementation, and collection of the special assessments must conform to the procedures selected. The procedures before the undertaking of the improvement must be as set forth in this act, and the board may take actions specified for the city council in Minnesota Statutes, chapter 429, and the city charter.

Sec. 5. NATURE OF SPECIAL ASSESSMENTS.

The special assessments, with accruing interest, are a lien upon all private and public property included in the special assessments, from the date of the resolution adopting the assessment, concurrent with general taxes. All assessments and interest on them must be collected and paid over in the same manner as other municipal taxes.

Sec. 6. OBLIGATIONS AUTHORIZED.

To pay the costs of the program, the city may issue general or special obligations in one or more series without an election and without being subject to limits on net debt, but otherwise in accordance with Minnesota Statutes, chapter 475. To the payment of the obligations the city must pledge receipts of the charges and special assessments, and may in addition pledge revenues or net revenues of the city's water utility. The city may pledge its full faith, credit and taxing powers to pay the obligations, and may levy taxes to pay the obligations.

Sec. 7. LOCAL APPROVAL.

This act is effective the day after the governing body of the city of Saint Paul complies with Minnesota Statutes, section 645.021, subdivision 3.

Presented to the governor April 22, 1994

Signed by the governor April 25, 1994, 1:04 p.m.

CHAPTER 505—H.F.No. 2311

An act relating to taxation; abolishing certain local government levy limitations; amending Minnesota Statutes 1992, sections 12.26, subdivision 2; 18.022, subdivision 2; 18.111, subdivision 1; 103G.625, subdivision 3; 138.053; 164.04, subdivision 3; 164.05, subdivision 1; 174.27; 193.145, subdivision 2; 237.35; 268A.06, subdivision 2; 375.167, subdivision 1; 375A.13, subdivision 2; 383A.03, subdivision 4; 383A.411, subdivision 5; 383B.245;

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383C.42, subdivision 1; 398.16; 410.06; 412.251; 412.531, subdivision 1; 449.06; 449.08; 449.09; 450.19; 459.06, subdivision 1; 459.14, subdivision 2; 465.54; 469.053, subdivision 7; 469.188; 471.191, subdivision 2; 471.24; 471.57, subdivision 1; 471.61, subdivisions 1 and 2a; 473.711, subdivision 2; Minnesota Statutes 1993 Supplement, section 88.04, subdivision 3; Laws 1933, chapter 423, section 2; Laws 1943, chapters 196, section 6, as amended; 367, section 1, as amended; 510, section 1; Laws 1947, chapters 224, section 1; 340, section 4; Laws 1949, chapters 215, section 2; 252, section 1; 668, section 1; Laws 1953, chapters 154, section 3; 545, section 2; Laws 1957, chapter 213, section 1; Laws 1959, chapters 298, section 2; 520, section 1; 556, section 1, as amended; Laws 1961, chapters 80, section 1; 81, section 1; 82, section 1; 151, section 1; 209, section 4; 317, section 1; 352, section 1, as amended; 616, section 1, subdivision 1; 643, section 1; Laws 1961, extra session chapter 33, section 3; Laws 1963, chapters 29, section 1; 56, section 1; 103, section 1; Laws 1965, chapters 6, section 2, as amended; 442, section 1; 451, section 2; 512, section 1, subdivision 1; 527, section 1; 617, section 1; Laws 1967, chapters 501, section 1; 526, section 1, subdivision 3; 611, section 1; 660, section 2, subdivision 2; 758, section 1; Laws 1969, chapters 192, section 1, as amended; 534, section 2; 538, section 6, as amended; 602, section 1, subdivision 2; 652, section 1; 659, section 3; 730, section 1; Laws 1971, chapters 404, section 1; 424, section 1; 573, section 1, as amended; 876, section 3; Laws 1973, chapter 81, section 1; Laws 1977, chapter 61, section 8; Laws 1979, chapters 1, section 3; 253, section 3; 303, article 10, section 15, subdivision 2, as amended; Laws 1981, chapter 281, section 1; Laws 1983, chapter 326, section 17, subdivision 1; Laws 1984, chapters 380, section 1; 502, article 13, section 8; Laws 1985, chapters 181, section 1; 289, sections 1, 3, 5, subdivision 1, and 6, subdivision 1; Laws 1986, chapters 392, section 1; 399, article 1, section 1, as amended; Laws 1988, chapters 517, section 1; 640, section 3; repealing Minnesota Statutes 1992, sections 373.40, subdivision 6; 471.1921; and 471.63, subdivision 2; Laws 1915, chapter 316, section 1, as amended; Laws 1939, chapter 219, section 1; Laws 1941, chapter 451, section 1; Laws 1961, chapters 30, section 1; 119, section 1; 276, section 1; 439, section 1; Laws 1963, chapter 228, section 1; Laws 1967, chapter 542, section 1, subdivision 3; Laws 1971, chapters 168; 356, section 2; 515, section 1; 770; Laws 1973, chapter 445, section 1; Laws 1974, chapter 209; Laws 1977, chapter 246; Laws 1982, chapter 523, article XII, section 8; Laws 1984, chapter 502, article 13, section 10, as amended; Laws 1986, chapter 399, article 1, section 4; Laws 1989, First Special Session chapter 1, article 5, section 50, as amended; Laws 1990, chapter 604, article 3, sections 50 and 55; and Laws 1991, chapters 3, section 2, subdivision 3; and 291, article 4, section 21.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

ARTICLE 1

PURPOSE

Section 1. STATEMENT OF PURPOSE.

The purpose of this act is to eliminate obsolete and redundant property tax levy limitations which affect numerous political subdivisions. The legislature intends only that the specific rate or amount limitation which is contained in these provisions be stricken or repealed. The legislature does not intend that a

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political subdivision's authority to levy property taxes for any of these purposes be repealed or eliminated. It is the intention of the legislature that each political subdivision which is affected by this act be able to levy property taxes for the purposes cited in the provisions amended or repealed by this act, either under the authorities of these provisions as amended, or under its general powers. However, it is also the intention of the legislature not to increase, decrease, eliminate, or change in any way, the amount of an appropriation or spending limit by the provisions of this act, even though the language of this act may change the wording or method of calculation for an appropriation or spending limit.

ARTICLE 2

COUNTY TAX LEVY LIMITATIONS OF GENERAL APPLICATION

Section 1. Minnesota Statutes 1992, section 18.022, subdivision 2, is amended to read:

Subd. 2. ~~COST. (a) To defray the cost of the activities under subdivision 1,~~ The governing body of the political subdivision may levy a tax which, except when levied by a county, must not exceed ~~0.01596~~ percent of taxable market value in any year in excess of charter limitations; but not more than 50 cents per capita, except that the levy for the grasshopper control program under sections ~~18.0223 to 18.0227~~ is not subject to the 50 cents per capita limitation. The political subdivision may make the levy, where necessary, separate from the general levy.

(b) If, because of the prevalence of Dutch elm disease, the governing body of such a political subdivision is unable to defray the cost of control activities authorized by this section within the limits set by this subdivision, the limits set by this subdivision are increased to ~~0.03216~~ percent of taxable market value, but not more than one dollar per capita on the taxable property within the subdivision to defray the cost of the activities authorized under subdivision 1.

Sec. 2. Minnesota Statutes 1992, section 18.111, subdivision 1, is amended to read:

Subdivision 1. ~~LEVY LIMIT.~~ An annual levy not to exceed ~~0.00798~~ percent of market value ~~tax~~ may be levied for mosquito abatement purposes on all taxable property in any governmental unit undertaking mosquito abatement as provided in sections 18.041 to 18.161. The tax shall be certified, levied, and collected in the same manner as other taxes levied by the governmental unit.

Sec. 3. Minnesota Statutes 1992, section 174.27, is amended to read:

174.27 PUBLIC EMPLOYER COMMUTER VAN PROGRAMS.

Any statutory or home rule charter city, county, school district, independent

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board or agency may acquire or lease commuter vans, enter into contracts with another public or private employer to acquire or lease such vans, or purchase such a service for the use of its employees. The governing body of any such city, county, or school district may by resolution establish a commuter van revolving fund to be used to acquire or lease commuter vans for the use of its employees. Any payments out of the fund shall be repaid to the fund out of revenues derived from the use by the employees of the city, county, or school district, of the vans so purchased or leased. ~~For the purpose of establishing the fund any city, county, or school district is authorized to make a one time levy not to exceed 0.00242 percent of taxable market value in excess of all taxing limitations without affecting the amount or rate of taxes which may be levied by the city, county, or school district for other purposes or by any local governments in the area.~~ Any city, county, or school district which establishes a commuter van acquisition program or contracts for this service is authorized to levy a tax ~~not to exceed 0.00024 percent of taxable market value annually on all taxable property in the subdivision~~ for the purpose of establishing a commuter van revolving fund and of paying the administrative and promotional costs of the program which levy ~~shall~~ may be in excess of all charter taxing limitations. The governing body of any city, county, or school district may by resolution terminate the commuter van revolving fund and use the funds for other purposes authorized by law.

Sec. 4. Minnesota Statutes 1992, section 375.167, subdivision 1, is amended to read:

Subdivision 1. **APPROPRIATIONS.** Notwithstanding any contrary law, a county board may appropriate from the general revenue fund to any nonprofit corporation a sum not to exceed ~~an amount equal to a levy of~~ 0.00604 percent of taxable market value to provide legal assistance to persons who are unable to afford private legal counsel.

Sec. 5. Minnesota Statutes 1992, section 375A.13, subdivision 2, is amended to read:

Subd. 2. **COMPENSATION; EXPENSES.** The members of the commission shall serve without compensation but may be reimbursed their necessary expenses in carrying out the business of the commission. The commission may employ and determine the compensation of such staff as it deems necessary. The necessary expenses of the commission and the cost of printing the commission's report and recommendations shall be paid by the county if so ordered by the commission. The amount of reasonable and necessary commission expenses that shall be so paid by the county shall not exceed in any one year the sum of \$5,000 but the county board may authorize additional commission expenses as it deems necessary. The county board may levy a tax ~~in excess of tax limitations annually on the taxable property in the county~~ to pay such expenses.

Sec. 6. Minnesota Statutes 1992, section 469.053, subdivision 7, is amended to read:

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Subd. 7. **COUNTY LEVY.** The county board of a county having a port authority city may make an appropriation for the use of the port authority and may levy the amount of the appropriation in its general revenue levy. ~~The levy for this appropriation is subject to the county's levy limits.~~

Sec. 7. **REPEALER.**

Minnesota Statutes 1992, section 373.40, subdivision 6; and Laws 1991, chapter 291, article 4, section 21, are repealed.

Sec. 8. **EFFECTIVE DATE.**

Sections 1 to 7 are effective for property taxes levied in 1994, payable in 1995, and thereafter.

ARTICLE 3

CITY TAX LEVY LIMITATIONS OF GENERAL APPLICATION

Section 1. Minnesota Statutes 1992, section 12.26, subdivision 2, is amended to read:

Subd. 2. To provide moneys for civil defense purposes authorized by this chapter, a political subdivision is empowered to levy a tax annually upon all taxable property in the political subdivision, except as provided in subdivision 4, a ~~tax~~ in excess of and over and above all charter taxing limitations in such amount as may be necessary to pay such expenditures. ~~The total amount of a tax levied under authority of this section, except when levied by a county, shall not exceed 40 cents per capita based on the last federal regular or special census, except in a political subdivision in which such tax will not produce a total amount of \$1,000 in which event a tax sufficient to produce \$1,000 or so much thereof as may be necessary may be levied.~~

Sec. 2. Minnesota Statutes 1993 Supplement, section 88.04, subdivision 3, is amended to read:

Subd. 3. All towns and cities shall take necessary precautions to prevent the starting and spreading of wildfires and to extinguish them. They may levy a tax not more than 0.08059 percent of taxable market value annually on all taxable property in the city or town. ~~The tax in any municipality shall not exceed \$3,000 in any year.~~ The tax when collected shall be known as the fire fund and kept separate from all other funds and used only to pay all necessary and incidental expenses incurred in enforcing the provisions of sections 88.03 to 88.22. Up to \$500 shall be expended in any one year from any such fire fund for the support of any municipal fire department. No municipality shall make any levy for its fire fund at any time when the fund contains \$5,000 or more, including cash on hand and uncollected taxes that are not delinquent.

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Sec. 3. Minnesota Statutes 1992, section 103G.625, subdivision 3, is amended to read:

Subd. 3. **FUNDING.** (a) The governing body of a municipality or town may use any available funds and may levy a tax ~~not to exceed the lesser of (1) 0.01596 percent of taxable market value; or (2) 50 cents per capita; on all taxable property in the municipality or town~~ to implement this section.

(b) To provide funds in advance of collection of the tax levies, the governing body may, at any time after the tax has been levied and certified to the county auditor for collection, issue certificates of indebtedness in anticipation of the collection and payment of the tax. The total amount of the certificates, including principal and interest, may not exceed 90 percent of the amount of the levy and must become payable from the proceeds of the levy not later than two years from the date of issuance. The certificates shall be issued on terms and conditions as the governing body may determine and sold as provided in section 475.60.

(c) If the governing body determines that an emergency exists, it may make appropriations from the proceeds of the certificates for authorized purposes without complying with statutory or charter provisions requiring that expenditures be based on a prior budget authorization or other budgeting requirement.

(d) The proceeds of a tax levied or an issue of certificates of indebtedness must be deposited in a separate fund and expended only for purposes authorized by this section. If a disbursement is not made from the fund for a period of five years, money remaining in the fund may be transferred to the general fund.

Sec. 4. Minnesota Statutes 1992, section 138.053, is amended to read:

138.053 COUNTY HISTORICAL SOCIETY; TAX LEVY; CITIES OR TOWNS.

The governing body of any home rule charter or statutory city or town excepting cities of the first class may annually appropriate ~~annually an amount~~ from its general fund ~~of an amount~~ not to exceed ~~the amount raised by a levy of~~ 0.02418 percent of taxable market value, derived from ad valorem taxes on property or other revenues, to be paid to the historical society of its respective county to be used for the promotion of historical work and to aid in defraying the expenses of carrying on the historical work in the county. No city or town may appropriate any funds for the benefit of any historical society unless the society is affiliated with and approved by the Minnesota historical society.

Sec. 5. Minnesota Statutes 1992, section 193.145, subdivision 2, is amended to read:

Subd. 2. **TAX LEVY; LIMITATION.** A county or municipality in which an armory has been constructed or is to be constructed hereunder may by resolution of its governing body irrevocably provide for levying and collecting annu-

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ally for a specified period, not exceeding 40 years, a tax ~~which, unless levied by a county, shall not exceed 0.00798 percent of taxable market value on the taxable property in the county or municipality.~~

The proceeds of the levy shall be paid to the corporation for the purposes herein prescribed. The county or municipality may make the levies and payments and bind itself thereto by resolution of its governing body. The provisions of the resolution may be made conditional upon the giving of an agreement by the adjutant general as authorized in subdivision 4. The obligations of the county or municipality to levy, collect, and pay over the taxes shall not be deemed to constitute an indebtedness of the county or municipality within the meaning of any provision of law or of its charter limiting its total or net indebtedness, and such taxes may be levied and collected without regard to any ~~statutory or charter provision limiting the amount or rate of taxes which such county or municipality is otherwise authorized to levy.~~

Sec. 6. Minnesota Statutes 1992, section 268A.06, subdivision 2, is amended to read:

Subd. 2. **FUNDING.** In order to provide the necessary funds for extended employment programs offered by a rehabilitation facility, the governing body of any city, town, or county may expend money which may be available for such purposes in the general fund, and may levy a tax ~~which, except when levied by a county, shall not exceed in any one year the following amounts per capita of the population, based upon the last federal census: Cities of the first class, not to exceed ten cents per capita; cities of other than the first class, and towns, not to exceed 30 cents per capita on the taxable property in the city, town, or county.~~ Any city, town, county, or nonprofit corporation may accept gifts or grants from any source for the rehabilitation facility. Any money appropriated, taxed, or received as a gift or grant may be used to match funds available on a matching basis.

Sec. 7. Minnesota Statutes 1992, section 398.16, is amended to read:

398.16 TAX LEVY, BUDGET.

The park district board, as soon after organization as practicable and on or before the first day of July of each year thereafter, shall prepare a detailed budget of its proposed expenditures during the next fiscal year, other than those to be met by bond issues or by revenues described in section 398.17 and section 398.09, paragraph (d), which budgets shall in no year exceed 18 cents per person in the district as determined by the last federal decennial census. But no such assessment shall be made upon the people or property of a city of the first class.

As soon after organization as practicable, and on the first day of July each year thereafter, the park district board shall certify to the governing body of each township, town or city included in the district, the budget adopted pursuant to this section, together with a statement of the proportion of the budget to be provided by such governmental subdivision. The budget shall be apportioned

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among such subdivisions within the district in the same proportion as their respective populations bear to the total population of the district, population figures to be based on the last federal decennial census.

For the purpose of this section the governing body of any city means that board, council, commission or officer authorized by law or charter to levy taxes for park and recreation purposes and the governing body of each unorganized township means the county board. It shall be the duty of each such governing body in the district to provide the funds necessary to meet its proportionate share of such budget, such funds to be raised by tax levies or other means within the authority of said governing bodies, and to pay the same over to the treasurer of the district in such amounts and at such times as may fairly be required by the park district board.

Any such governing body is hereby authorized to levy annually upon all taxable property within its boundaries a tax at the rate necessary to raise, at 98 percent collection, its proportionate share of the park district's budget, which tax, except in the case of cities of the first class, may be levied in excess of and over and above all ~~other~~ charter tax limitations.

All moneys received from said levies shall be turned over by the county treasurer collecting the same to the treasurer of the park district. All moneys received by the park district shall be used to carry out the powers and duties imposed on the park district board by this chapter and shall not be subject to review or reduction by other boards, commissions or councils.

If the governing body of any subdivision fails before October 1 of any year to pay its proportionate share of the park district budget for the next fiscal year or to certify to the county auditor a tax levy specifically designated for said purpose, the park district board shall certify to the county auditor of each county in which such governmental subdivision is located such amount of taxes as is deemed necessary to raise such subdivision's proportionate share of the budget, for collection with and as a part of other taxes on taxable property within such subdivision, which tax, may be levied in excess of and over and above all other tax limitations.

The park district board may by resolution, submit to the electors of the park district at a general or primary state election the question of raising the limit on the park district's budget from 18 cents to not to exceed 35 cents per person in the district. Any resolution providing for an election on raising the budgetary limit shall specify the proposed additional amount per person in the district to be authorized and the number of consecutive years such increase in the limit shall be effective. The resolution shall be certified to the county auditor of each county wherein lies any part of the territory of the district, and the county auditor or auditors shall cause the same to be submitted to the electors residing within such territory at the next ensuing general or primary election on a ballot setting forth the proposed additional amount per person and the number of years such increase shall be effective as provided in the resolution, and shall for-

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ward the official returns of the judges of election in the precincts voting on such ballot to the park district board for canvass, and the increase shall be authorized if approved by a majority of the electors of the district voting on such ballot.

The board may borrow money in anticipation of the collection of all taxes levied in its behalf and issue the negotiable notes of the district in an amount not in excess of 90 percent of the amount so levied which has not been received by the district at the time of the borrowing. Such notes shall mature not later than March 1 of the year following the year in which the tax levies are to be collected and shall be payable primarily from the proceeds of the levies anticipated thereby, but the full faith and credit of the district shall be pledged to the payment of the notes, and if such levies are not sufficient to pay all principal due and interest accrued thereon the park district board shall levy for the repayment of the principal and interest on such notes and ad valorem tax in the next ensuing year and for so long thereafter as may be necessary upon all of the taxable property within its corporate limits, which levy may be made without limitation as to rate or amount ~~and shall not be included in applying statutory limitations to other tax levies.~~

Sec. 8. Minnesota Statutes 1992, section 410.06, is amended to read:

410.06 COMPENSATION; EXPENSES.

The members of such commission shall receive no compensation, but the commission may employ an attorney and other personnel to assist in framing such charter, and any amendment or revision thereof, and the reasonable compensation and the cost of printing such charter, or any amendment or revision thereof, when so directed by the commission, shall be paid by such city. The amount of reasonable and necessary charter commission expenses that shall be so paid by the city shall not exceed in any one year the sum of \$10,000 for a first class city and \$1,500 for any other city; but the council may authorize such additional charter commission expenses as it deems necessary. Other statutory and charter provisions requiring budgeting of, or limiting, expenditures do not apply to charter commission expenses. The council may levy a tax in excess of ~~statutory or charter tax limitations to pay such expenses.~~

Sec. 9. Minnesota Statutes 1992, section 449.09, is amended to read:

449.09 BANDS, ORCHESTRAS OR CHORUSES, TAX LEVY.

Cities of the second, third, or fourth class, statutory cities, or towns, however organized, may, when authorized as provided in section 449.10, levy each year a tax ~~not to exceed 0.02418 percent of taxable market value~~ on all taxable property in the city or town for the purpose of providing a fund for the maintenance, transportation, or employment of a band, orchestra, or chorus for municipal purposes. ~~No levy by any municipality shall exceed, in any one year, \$10,000 except in cities of the second class, situated in a county having over 45,000 and less than 49,000 inhabitants according to the 1950 federal census, in which the levy shall not exceed \$25,000 in any one year. No levy by any town~~

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~~shall exceed \$1,500. All sums shall be separately levied and when collected these sums shall be paid into a special fund and used for these purposes. When taxes are levied and collected for the maintenance or employment of a band, orchestra, or chorus for municipal purposes and the band, orchestra, or chorus is discontinued or the city or town by a vote of the people as now provided by law decide not to employ a band, orchestra, or chorus, the governing body may transfer the sums so levied and collected to the general fund. No levy shall be made for any such fund when there is in the fund an unexpended balance equal to the maximum levy permitted by this section.~~

Sec. 10. Minnesota Statutes 1992, section 450.19, is amended to read:

450.19 TOURIST CAMPING GROUNDS.

A home rule charter or statutory city or town may establish and maintain public tourist camping grounds. The governing body thereof may acquire by lease, purchase, or gift, suitable lands located either within or without the corporate limits for use as public tourist camping grounds and provide for the equipment, operation, and maintenance of the same. The amount that may be expended for the maintenance, improvement, or operation of tourist camping grounds shall not exceed, in any year, a sum equal to ~~the amount raised by a tax~~ of 0.00806 percent of taxable market value.

Sec. 11. Minnesota Statutes 1992, section 459.06, subdivision 1, is amended to read:

Subdivision 1. **ACCEPT DONATIONS.** Any county, city, or town may by resolution of its governing body accept donations of land that the governing body deems to be better adapted for the production of timber and wood than for any other purpose, for a forest, and may manage it on forestry principles. The donor of not less than 100 acres of any such land shall be entitled to have the land perpetually bear the donor's name. The governing body of any city or town, when funds are available or have been levied therefor, may, when authorized by a majority vote by ballot of the voters voting at any general or special city election or town meeting where the question is properly submitted, purchase or obtain by condemnation proceedings, and preferably at the sources of streams, any tract of land for a forest which is better adapted for the production of timber and wood than for any other purpose, and which is conveniently located for the purpose, and manage it on forestry principles. The selection of the lands and the plan of management must be approved by the director of lands and forestry. The city or town may annually levy a tax ~~not exceeding 0.04030 percent of on~~ all taxable market value property within its boundaries to procure and maintain such forests.

Sec. 12. Minnesota Statutes 1992, section 459.14, subdivision 2, is amended to read:

Subd. 2. **FINANCING.** The municipality may pay for any portion of the cost of providing automobile parking facilities by:

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- (1) appropriating money as authorized in subdivision 1;
- (2) levying a tax; ~~not exceeding 0.00403 percent of~~ on the taxable market value property within the municipality;
- (3) levying special assessments against benefited property;
- (4) appropriating any or all net revenues derived from the operation of its parking facilities;
- (5) classifying the users of the facilities as a subject for taxation, and imposing taxes thereon computed according to the extent of use of the facilities;
- (6) imposing reasonable rates, rents, fees, and charges for the use of any on-street or off-street parking privilege or facility, which may be in excess of actual cost of operation, maintenance, regulation, and supervision of parking at the particular location where the privilege is exercised;
- (7) leasing any off-street facilities at specified or determinable rents to be paid to the municipality under a lease made as provided in subdivision 4;
- (8) borrowing money and issuing bonds as authorized and limited by subdivision 3; or
- (9) any combination of the foregoing.

Sec. 13. Minnesota Statutes 1992, section 471.191, subdivision 2, is amended to read:

Subd. 2. Any such city may issue bonds pursuant to chapter 475, for the acquisition and betterment of land, buildings, and facilities for the purpose of carrying out the powers granted by this section. Such bonds, unless authorized as general obligations of the issuer pursuant to approval of the electors or pursuant to another law or charter provision permitting such issuance without an election, shall be payable solely from the income of land, buildings, and facilities used or useful for the operation of the program, but may be secured by a pledge to the bondholders, or to a trustee, of all income and revenues of whatsoever nature derived from any such land, buildings, and facilities, as a first charge on the gross revenues thereof to the extent necessary to pay the bonds and interest thereon when due and to accumulate and maintain an additional reserve for that purpose in an amount equal to the total amount of payments to become due in any fiscal year. In this event the governing body of the issuer may by resolution or trust indenture define the land, buildings, or facilities, the revenues of which are pledged, and establish covenants and agreements to be made by the issuer for the security of the bonds, including a covenant that the issuer will establish, maintain, revise when necessary, and collect charges for all services, products, use, and occupancy of the land, buildings, and facilities, in the amounts and at the times required to produce the revenues pledged, and also sufficient, with any other funds appropriated by the governing body from time to time, to provide adequately for the operation and maintenance of the land, buildings, and facilities.

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ties. After the issuance of any bonds for which revenues are so pledged, the governing body of the issuer shall provide in its budget each year for any anticipated deficiency in the revenues available for such operation and maintenance. For this purpose any issuer ~~other than a city of the first class~~ may levy a tax of not more than 0.01612 percent of on the taxable market value property within its boundaries, in excess of taxes which may otherwise be levied within ~~legal and charter~~ limitations, provided the excess levy for a city subject to a charter limitation is approved by a majority of its electors voting on the question at a regular or special election. The authority to levy additional taxes granted herein shall not apply to cities or towns in which the net tax capacity consists in part of iron ore or lands containing taconite or semitaconite.

Sec. 14. Minnesota Statutes 1992, section 471.57, subdivision 1, is amended to read:

Subdivision 1. **TAX LEVY.** The council of any city, however organized, may establish by ordinance a public works reserve fund and may annually levy taxes within existing charter limits for the support of such fund. It may, by the ordinance establishing the fund, designate a specific capital improvement or a type of capital improvement for which the fund is to be used. The proceeds of taxes levied for its support shall be paid into the public works reserve fund. There may be paid into such fund any other revenue not required by statute or charter to be paid into some other fund or used for purposes other than those provided in this section for the use of the public works reserve fund.

Sec. 15. Minnesota Statutes 1992, section 471.61, subdivision 1, is amended to read:

Subdivision 1. **OFFICERS, EMPLOYEES.** A county, municipal corporation, town, school district, county extension committee, other political subdivision or other body corporate and politic of this state, other than the state or any department of the state, through its governing body, and any two or more subdivisions acting jointly through their governing bodies, may insure or protect its or their officers and employees, and their dependents, or any class or classes of officers, employees, or dependents, under a policy or policies or contract or contracts of group insurance or benefits covering life, health, and accident, in the case of employees, and medical and surgical benefits and hospitalization insurance or benefits for both employees and dependents or dependents of an employee whose death was due to causes arising out of and in the course of employment, or any one or more of those forms of insurance or protection. A governmental unit, including county extension committees and those paying their employees, may pay all or any part of the premiums or charges on the insurance or protection. A payment is deemed to be additional compensation paid to the officers or employees, but for purposes of determining contributions or benefits under a public pension or retirement system it is not deemed to be additional compensation. One or more governmental units may determine that a person is an officer or employee if the person receives income from the governmental subdivisions without regard to the manner of election or appointment,

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including but not limited to employees of county historical societies that receive funding from the county. The appropriate officer of the governmental unit, or those disbursing county extension funds, shall deduct from the salary or wages of each officer and employee who elects to become insured or so protected, on the officer's or employee's written order, all or part of the officer's or employee's share of premiums or charges and remit the share or portion to the insurer or company issuing the policy or contract.

A governmental unit, other than a school district, that pays all or part of the premiums or charges is authorized to levy and collect a tax, if necessary, in the next annual tax levy for the purpose of providing the necessary money for the payment of the premiums or charges, and the sums levied and appropriated are not, in the event the sum exceeds the maximum sum allowed by ~~any law or~~ the charter of a municipal corporation, considered part of the cost of government of the governmental unit as defined in any ~~tax~~ levy or ~~per capita~~ expenditure limitation; provided at least 50 percent of the cost of benefits on dependents must be contributed by the employee or be paid by levies within existing per capita charter tax limitations.

The word "dependents" as used in this subdivision means spouse and minor unmarried children under the age of 18 years actually dependent upon the employee.

Sec. 16. Minnesota Statutes 1992, section 471.61, subdivision 2a, is amended to read:

Subd. 2a. **RETIRED OFFICERS, EMPLOYEES.** Any county, municipal corporation, town, school district, county extension committee, other political subdivision or other body corporate and politic of this state, including the state or any department thereof, through its governing body, and any two or more subdivisions acting jointly through their governing bodies, may insure or protect its or their retired officers and retired employees entitled to benefits under any public employees retirement act and their dependents, or any class or classes thereof, under a policy or policies, or contract or contracts of group insurance or benefits covering life, health, and accident, medical and surgical benefits, or hospitalization insurance or benefits, for retired officers and retired employees and their dependents, or any one or more of such forms of insurance or protection. Any such governmental unit, including county extension committees, may pay all or any part of the premiums or charges on such insurance or protection or may require the retired officer or employee to pay all or part of the premiums or charges. Any one or more of such governmental units may determine that a person is a retired officer or a retired employee if such officer or employee, when employed, received income from such governmental subdivisions without regard to the manner of election or appointment. The appropriate officer of such governmental unit, or those disbursing county extension funds, shall collect from each such retired officer and retired employee who elects to become insured or so protected, on such officer's or employee's written order, all or part of the retired officer's or retired employee's share of such premiums or charges and

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remit the same to the insurer or company issuing such policy or contract. An insurer, health maintenance organization, or company issuing the policy or contract may not require a public employer to contribute any portion of the retired officer's or employee's share as a condition of eligibility for the insurance or protection. An insurer, health maintenance organization, or company issuing the policy or contract may require a retired officer or a retired employee to pay all or any part of the premiums or charges.

Any governmental unit, other than a school district, which pays all or any part of such premiums or charges is authorized to levy and collect a tax, if necessary, in the next annual tax levy for the purpose of providing the necessary funds for the payment of such premiums or charges, and such sums so levied and appropriated shall not, in the event such sum exceeds the maximum sum allowed by ~~any law or~~ the charter of a municipal corporation, be considered part of the cost of government of such governmental unit as defined in any tax ~~levy~~ or ~~per capita~~ expenditure limitation; provided at least 50 percent of the cost of benefits on dependents shall be contributed by the retired officer or retired employee or be paid by levies within existing per capita charter tax limitations.

The word "dependents" as used herein shall mean spouse and minor unmarried children under the age of 18 years actually dependent upon the retired officer or retired employee.

Sec. 17. **REPEALER.**

Minnesota Statutes 1992, sections 471.1921; and 471.63, subdivision 2, are repealed.

Sec. 18. **EFFECTIVE DATE.**

Sections 1 to 17 are effective for property taxes levied in 1994, payable in 1995, and thereafter.

ARTICLE 4

**CHARTER CITY AND STATUTORY CITY TAX LEVY LIMITATIONS
OF GENERAL APPLICATION**

Section 1. Minnesota Statutes 1992, section 412.251, is amended to read:
412.251 ANNUAL TAX LEVY.

The council shall make its annual tax levy by resolution. The following taxes may be levied as authorized:

(1) a tax for the payment of principal and interest on outstanding obligations of the city as provided by sections 475.61, 475.73, and 475.74;

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- (2) a tax for the payment of judgments as authorized by section 465.14;
- (3) a ~~maximum of 0.00805 percent of taxable market value but not to exceed \$500 tax~~ to provide musical entertainment to the public in public buildings or on public grounds;
- (4) a tax for band purposes as authorized by section 449.09;
- (5) a tax for the support of a municipal forest, as authorized by section 459.06;
- (6) a tax for advertising purposes, as authorized by section 469.189;
- (7) a tax for forest fire protection in any city in a forest area, as authorized by section 88.04;
- (8) a ~~maximum of 0.04030 percent of taxable market value tax~~ for the utilities fund in any city whose utilities are under the jurisdiction of a public utilities commission. The tax shall be levied for the purpose of paying the cost of the utility service or other services supplied to the city;
- (9) a tax for the support of a public library, as authorized by section 134.07;
- (10) a tax for firefighters' relief association purposes as authorized by sections 69.772, subdivision 4, 69.773, subdivision 5, or other statutes; and
- (11) other special taxes authorized by law.

Nothing in this section shall be construed to reduce levies of any municipality below the per capita levy spread in 1970.

Sec. 2. Minnesota Statutes 1992, section 449.06, is amended to read:

449.06 ENTERTAINMENT TAX IN CITIES OF THE FOURTH CLASS.

The governing body of any city of the fourth class operating under a home rule charter of commission form of government may levy a tax ~~not exceeding 0.01209 percent of taxable market value~~ for the purpose of providing musical entertainments to the public in public buildings or upon public grounds. The total sum that may be ~~levied or~~ expended in any year shall not exceed \$3,500.

Sec. 3. Minnesota Statutes 1992, section 449.08, is amended to read:

449.08 TAX LEVY FOR MUSICAL ENTERTAINMENTS IN CITIES OF THE THIRD CLASS.

The council of any city of the third class may levy a tax ~~not exceeding 0.00806 percent of taxable market value~~ for the purpose of providing free musical entertainment for the general public. The proceeds of this tax shall be used only for the purpose of providing free musical entertainment for the public. The annual expenditure for this purpose is limited to \$3,000.

New language is indicated by underline, deletions by ~~strikeout~~.

Sec. 4. Minnesota Statutes 1992, section 465.54, is amended to read:

465.54 MAY PAY EXPENSES FROM GENERAL FUND OF STATUTORY CITY.

The council of any statutory city may pay from the general fund of the municipality, for the purposes of section 469.186, expenses incurred by the governing officers in the performance of their official duties. Trips for lobbying purposes or trips to meetings or conventions not in connection with specific municipal projects pending before the officer making the trip are not authorized for payment under this section.

~~All expenditures for the purposes of this section shall be within the statutory limits upon tax levies in the statutory city.~~

Sec. 5. Minnesota Statutes 1992, section 469.188, is amended to read:

469.188 TAX FOR ADVERTISING RESOURCES; CITIES OF SECOND OR THIRD CLASS.

The governing body of any city of the second or third class in this state may levy a tax ~~not to exceed 0.00806 percent of taxable market value~~ for the purpose of advertising agricultural, industrial business, and all other resources of the community.

Sec. 6. Minnesota Statutes 1992, section 471.24, is amended to read:

471.24 STATUTORY CITIES AND TOWNS MAY JOIN IN MAINTAINING CEMETERIES.

Where a statutory city or town owns and maintains an established cemetery or burial ground, either within or without the municipal limits, the statutory city or town may, by mutual agreement with contiguous statutory cities and towns, each having a market value of not less than \$2,000,000, join together in the maintenance of such public cemetery or burial ground for the use of the inhabitants of each of such municipalities; and each such municipality is hereby authorized, by action of its council or governing body, to levy a tax or make an appropriation for the annual support and maintenance of such cemetery or burial ground; provided, the amount thus ~~levied or~~ appropriated by each municipality shall not exceed a total of \$10,000 in any one year.

Sec. 7. **REPEALER.**

Laws 1915, chapter 316, section 1, as amended by Laws 1917, chapter 426, section 1, is repealed.

Sec. 8. **EFFECTIVE DATE.**

Sections 1 to 7 are effective for property taxes levied in 1994, payable in 1995, and thereafter.

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ARTICLE 5

TOWN TAX LEVY LIMITATIONS OF GENERAL APPLICATION

Section 1. Minnesota Statutes 1992, section 164.04, subdivision 3, is amended to read:

Subd. 3. **EMERGENCIES.** In case of emergency after the town meeting, but not later than October 1 in the same year, the town board may levy a tax on the property in the town for road and bridge purposes, in addition to any tax voted at the annual town meeting for road and bridge purposes; ~~in an amount not to exceed 0.04028 percent of taxable market value.~~ Any tax so levied shall be certified to the county auditor for extension and collection. The town board may thereafter pledge the credit of the town by issuing town orders, not exceeding the amount of the additional tax so levied for road and bridge purposes, in payment for the emergency work done or material used on the roads within the town.

Sec. 2. Minnesota Statutes 1992, section 164.05, subdivision 1, is amended to read:

Subdivision 1. **POWERS.** In any town in which the voters authorize the town board to do so as provided in this section, the town board may levy a ~~tax not to exceed 0.08051 percent of taxable market value.~~ ~~The tax shall be known as the town road drainage tax.~~

Sec. 3. Minnesota Statutes 1992, section 237.35, is amended to read:

237.35 TAX LEVY FOR CONSTRUCTION.

When any town has authorized the construction, acquiring, operation, or maintenance of a telephone system, as set forth in sections 237.33 and 237.34, and determined the amount of money to be raised for that purpose, the town board of supervisors may levy a tax for the amount of money to be raised therefor. ~~The tax levy for that purpose shall not exceed 0.08051 percent of taxable market value.~~

Sec. 4. **EFFECTIVE DATE.**

Sections 1 to 3 are effective for property taxes levied in 1994, payable in 1995, and thereafter.

New language is indicated by underline, deletions by ~~strikeout~~.

ARTICLE 6

TAX LEVY LIMITATIONS FOR PARTICULAR COUNTIES

Section 1. Minnesota Statutes 1992, section 383A.03, subdivision 4, is amended to read:

Subd. 4. **ICE ARENAS AND GALL'S GOLF COURSE.** Ramsey county may levy, annually, a tax ~~not to exceed 0.02418 percent of~~ on all taxable market value property in the county for the acquisition and construction of nine artificial ice arenas and a golf course, to pay the interest on the bonds as it accrues and to pay the principal thereof in full at maturity, and ~~not to exceed 0.01209 percent of taxable market value~~ to provide for the operation of these facilities. The board of county commissioners shall levy a tax for this purpose.

Sec. 2. Minnesota Statutes 1992, section 383A.411, subdivision 5, is amended to read:

Subd. 5. In substitution of, but not in addition to, powers granted to Ramsey county in subdivision 4, Ramsey county may levy and collect a tax, ~~not to exceed the lesser of \$5,000,000 or 0.04835 percent of~~ on all taxable market value property in the county, to finance the construction, installation, modification, or improvement of heating, cooling, and domestic hot water systems serving buildings owned in whole or part, operated, or maintained by the county or Ramsey county medical center commission.

Sec. 3. Minnesota Statutes 1992, section 383B.245, is amended to read:

383B.245 LIBRARY LEVY.

The county board may ~~also~~ levy a tax of ~~not more than 0.01612 percent of market value on the taxable property within the county outside of any city in which is situated a free public library of the city to acquire, better, and construct county library buildings and branches and to pay principal and interest on bonds issued for that purpose. The levy of the tax shall not cause the amount of other taxes levied or to be levied by the county, which are subject to any limitation, to be reduced in any amount.~~

The county board may by resolution adopted by a five-sevenths vote issue and sell general obligation bonds of the county in the manner provided in sections 475.60 to 475.73. The bonds shall not be subject to the limitations of sections 475.51 to 475.59, but the maturity years and amounts and interest rates of each series of bonds shall be fixed so that the maximum amount of principal and interest to become due in any year, on the bonds of that series and of all outstanding series issued by or for the purposes of libraries, shall not exceed an amount equal to 0.01612 percent of market value of all taxable property in the county, which was not taxed in 1987 by any city for the support of any free public library, as last finally equalized before the issuance of the new series. When the tax levy authorized in this section is collected it shall be appropriated and

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credited to a debt service fund for the bonds in amounts required each year in lieu of a countywide tax levy for the debt service fund under section 475.61.

Sec. 4. Minnesota Statutes 1992, section 383C.42, subdivision 1, is amended to read:

Subdivision 1. **AUTHORITY.** To provide necessary funds to construct and maintain county or regional juvenile detention and/or treatment centers and to provide matching funds for any federal, state, or regional grant, the county boards of St. Louis, Carlton, Cook, Lake, Itasca, Koochiching, and Aitkin counties may levy, annually, a tax upon all taxable property in their respective counties ~~a tax that does not exceed 0.01209 percent of market value.~~

Sec. 5. Minnesota Statutes 1992, section 473.711, subdivision 2, is amended to read:

Subd. 2. The metropolitan mosquito control commission shall prepare an annual budget. The budget may provide for expenditures in an amount not exceeding the property tax levy limitation determined in this subdivision. The commission may levy a tax on all taxable property in the district as defined in section 473.702 to provide funds for the purposes of sections 473.701 to 473.716. The tax shall not exceed the property tax levy limitation determined in this subdivision. A participating county may agree to levy an additional tax to be used by the commission for the purposes of sections 473.701 to 473.716 but the sum of the county's and commission's taxes may not exceed the county's proportionate share of the property tax levy limitation determined under this subdivision based on the ratio of its total net tax capacity to the total net tax capacity of the entire district as adjusted by section 270.12, subdivision 3. The auditor of each county in the district shall add the amount of the levy made by the district to other taxes of the county for collection by the county treasurer with other taxes. When collected, the county treasurer shall make settlement of the tax with the district in the same manner as other taxes are distributed to political subdivisions. No county shall levy any tax for mosquito, disease vectoring tick, and black gnat (*Simuliidae*) control except under sections 473.701 to 473.716. The levy shall be in addition to other taxes authorized by law.

The property tax levied by the metropolitan mosquito control commission shall not exceed the following amount for the years specified:

(a) ~~for taxes payable in 1988, the product of six-tenths on one mill multiplied by the total assessed valuation of all taxable property located within the district as adjusted by the provisions of Minnesota Statutes 1986, sections 272.64; 273.13, subdivision 7a; and 275.49;~~

(b) ~~for taxes payable in 1989, the product of (1) the commission's property tax levy limitation for the taxes payable year 1988 determined under clause (a) multiplied by (2) an index for market valuation changes equal to the assessment year 1988 total market valuation of all taxable property located within the district divided by the assessment year 1987 total market valuation of all taxable property located within the district;~~

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(e) for taxes payable in 1990, 1991, and 1992, the product of (1) the commission's property tax levy limitation for the previous year determined under this subdivision multiplied by (2) an index for market valuation changes equal to the total market valuation of all taxable property located within the district for the current assessment year divided by the total market valuation of all taxable property located within the district for the previous assessment year;

(d) for taxes payable in 1993, the product of (1) the commission's certified property tax levy for the previous year determined under this subdivision multiplied by (2) an index for market valuation changes equal to the total market valuation of all taxable property located within the district for the current assessment year divided by the total market valuation of all taxable property located within the district for the previous assessment year; and

(e) for taxes payable in 1994 and subsequent years, the product of (1) the commission's property tax levy limitation for the previous year determined under this subdivision multiplied by (2) an index for market valuation changes equal to the total market valuation of all taxable property located within the district for the current assessment year divided by the total market valuation of all taxable property located within the district for the previous assessment year.

For the purpose of determining the commission's property tax levy limitation for the taxes payable year 1988 and subsequent years under this subdivision, "total market valuation" means the total market valuation of all taxable property within the district without valuation adjustments for fiscal disparities (chapter 473F), tax increment financing (sections 469.174 to 469.179), and high voltage transmission lines (section 273.425).

Sec. 6. Laws 1943, chapter 367, section 1, as amended by Laws 1949, chapter 307, section 1; and Laws 1961, chapter 307, section 1, is amended to read:

Section 1. **Tax levies in Todd county.** The county board of Todd county may levy taxes of ~~not to exceed four mills on a dollar of~~ the taxable property of said county, ~~exclusive of moneys and credits~~, in addition to all tax levies now authorized by law, to defray county expenses for snow removal from town roads, payable out of the road and bridge fund.

Sec. 7. Laws 1943, chapter 510, section 1, is amended to read:

Section 1. **Annual tax levy for county agricultural societies in certain counties.** In addition to all other powers now or hereafter by law conferred on county boards, authority is hereby given to county boards in counties having not less than 18 or more than 20 townships, full or fractional, and an area of not less than 425,000 or more than 427,000 acres to annually levy a tax of ~~not to exceed one-half of a mill~~ upon all property subject to taxation, and from time to time to appropriate and pay over the proceeds of said tax, when collected, to any county agricultural society of its county and other organizations of said county holding local fairs therein, which in the opinion of the county commissioners will use such money for the best interests of such county in advertising, improving or

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developing the agricultural resources of such county; provided the county board may make such rules and regulations for the expenditure of such funds as it may deem proper and may require any such organization to agree in writing to expend such funds in accordance with such rules and regulations before receiving the same.

Sec. 8. Laws 1947, chapter 340, section 4, is amended to read:

Sec. 4. **Taxes, how levied.** Taxes shall be levied by said board for the support of the poor, including allowances to mothers for the support of dependent children and for said hospital as follows: On or before the first day of October in each year said board shall determine, by separate resolutions duly passed, the amount of taxes to be levied for the ensuing year for the support of the poor, including allowances to mothers for the support of dependent children in such county, the maintenance of the poor house and other buildings provided for the care of the poor, including the erection of any building or the making of any improvements for such purpose, and for the care, support, maintenance and operation of said hospital, including the construction or repair of any buildings therefor. The adoption of such resolution shall constitute a levy on the taxable property in ~~such county to the full amount named therein; provided, however, that the tax so levied for said hospital purposes shall not exceed one mill upon the said taxable property~~ in said county. On or before the fifth day of October in each year said board shall file a certified copy of each of said resolutions with the county auditor of such county, who shall thereupon enter the amount upon the tax list, and thereafter proceed to the assessing and collecting of such tax in the same manner as village or corporation taxes. Such taxes when collected shall be placed in, or credited to the hospital fund and to the poor fund, respectively. All allowances to mothers for the support of dependent children in such counties shall henceforth be paid from the poor fund of such counties. Provided further, that in each of such counties the Board of Poor and Hospital Commissioners is hereby authorized and directed to levy against the taxable property in its county, by resolution as above provided, in the year 1931, in addition to other authorized levies, an amount equal to the aggregate sum paid to mothers for the support of dependent children from the revenue fund of such county during the years 1928, 1929, 1930 and 1931, said levy to provide that the collection thereof shall be equally spread over a period of three years and that the proceeds thereof, when collected, shall be, by the auditor of such county, transferred to the revenue fund of such county.

Sec. 9. Laws 1949, chapter 252, section 1, is amended to read:

Section 1. **Certain counties; limited tax levy for bridge construction.** In addition to all other levies now provided by law, and regardless of any limitations as to county indebtedness, in any county having less than 10,000 inhabitants according to the 1940 federal census, and having less than 20 full and fractional congressional townships, and having a land area of less than 500 square miles, the county board may include in its annual levy ~~not to exceed five mills~~ an amount for a bridge construction fund.

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Sec. 10. Laws 1949, chapter 668, section 1; is amended to read:

Section 1. ~~Certain counties may levy a three mill tax; proceeds credit to county building sinking fund.~~ The Board of County Commissioners in all counties of this state having a land area of more than 380 and less than 400 square miles, and having a population of more than 20,000, according to the last Federal census, may hereafter annually levy a tax ~~not to exceed three mills~~ for the purpose of providing funds for the present or future construction or repairing of buildings used or to be used for the administration of the affairs of the county, and for the grounds therefor, and the purchase of necessary equipment to be used in connection therewith. The proceeds from any tax so levied shall be credited to a special fund to be known as the County Building Sinking Fund. Any money credited to such fund shall be used solely for the purposes provided for in this act.

Sec. 11. Laws 1953, chapter 154, section 3, is amended to read:

Sec. 3. **Tax levy, hospital.** In addition to all other taxes which the county is authorized by law to levy and collect, the county board of any such county may levy a tax of ~~not more than one mill on the dollar of~~ the taxable valuation of the county for the purpose of maintaining, equipping, repairing, and operating the hospital. The proceeds of this tax shall be set aside in a special fund, to be known as the county hospital fund. The monies in this fund shall be used for no other purpose than that authorized.

Sec. 12. Laws 1957, chapter 213, section 1, is amended to read:

Section 1. **County health nurse program, tax levy.** In any county containing over 75 and less than 80 full and fractional congressional townships, having an assessed valuation of over \$2,000,000 and less than \$5,000,000 and over 19,000 and less than 21,000 inhabitants according to the 1950 federal census, the county board, may levy annually a tax of ~~not to exceed 2 mills~~ on all the taxable property in the county, for the county health nurse program.

Sec. 13. Laws 1959, chapter 556, section 1, as amended by Laws 1963, chapter 343, section 1, is amended to read:

Section 1. **Red River Valley; development.** The board of county commissioners of the counties of Kittson, Roseau, Marshall, Polk, Red Lake, Norman, Becker, Clay, Lake of the Woods, Mahnomon, Wilkin, and Clearwater may annually levy a tax of in an amount not to exceed one fourth of one mill, in excess of existing limitations 0.00604 percent of taxable market value, for the sole purpose of maintaining existing and new programs which develop and promote the natural resources of the counties of the Red River Basin of Minnesota. These tax moneys shall be provided to the "Minnesota Red River Valley Development Association" for allotment as appropriate.

Sec. 14. Laws 1961, chapter 151, section 1, is amended to read:

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Section 1. **Otter Tail county, tax levy, state parks.** The county board of Otter Tail county may levy ~~not to exceed one mill~~ a tax on all the taxable property, real and personal, in Otter Tail county, and may appropriate and expend the proceeds thereof for the purpose of matching any appropriation made by the legislature for the acquisition of state park lands in Otter Tail county.

Sec. 15. Laws 1961, chapter 209, section 4, is amended to read:

Sec. 4. **Tax levy authorized.** The board of county commissioners of Anoka county are hereby authorized to levy a tax ~~not to exceed two mills on the dollar of the assessed valuation of~~ on all taxable property in the county to carry out the provisions of this act.

Sec. 16. Laws 1961, chapter 352, section 1, as amended by Laws 1963, chapter 287, section 1, is amended to read:

Section 1. **Library tax levy, Scott and Dakota counties.** The county boards of Dakota and Scott counties may levy, in addition to the library operating fund, a tax ~~of not more than one mill~~; over the area in the respective counties served by the county library system for the acquisition and maintenance of library buildings, library operation, and library services.

~~The levy of such tax shall not cause the amount of other taxes levied; or to be levied by the respective counties; which are subject to any limitation; to be reduced in any amount whatsoever.~~

Sec. 17. Laws 1965, chapter 442, section 1, is amended to read:

Section 1. **Wadena county; courthouse.** The county board of Wadena county may levy annually a tax ~~of not to exceed eight mills on the dollar of~~ all taxable property in the county for a building fund for a new courthouse building. The levy of such tax shall be made at the same time as the levy for general purposes of the county are made. ~~The levy authorized herein is over and above and in excess of any per capita mill or other taxing limitation upon said county.~~

Sec. 18. Laws 1965, chapter 512, section 1, subdivision 1, is amended to read:

Subdivision 1. The board of county commissioners of Crow Wing county may levy a tax for town purposes ~~not exceeding 10 mills on the dollar of~~ taxable valuation of all the real and personal property in the unorganized townships of said county; ~~exclusive of money and credits.~~

Sec. 19. Laws 1967, chapter 501, section 1, is amended to read:

Section 1. **St. Louis county; health department; tax levy.** Notwithstanding the provisions of Minnesota Statutes, Section 145.51, Subdivision 1, to the contrary, in St. Louis county there may be levied for the purposes of Minnesota Statutes, Sections 145.47 to 145.54, ~~an amount not to exceed 2.5 mills~~ a tax on ~~the dollar of~~ the taxable valuation of the county.

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Sec. 20. Laws 1967, chapter 526, section 1, subdivision 3, is amended to read:

Subd. 3. The county board may annually levy upon all taxable property within the county a tax sufficient to yield ~~not more than \$2,500~~ for the purpose of implementing the provisions of this act. The taxing authority conferred by this subdivision is in addition to that conferred by any other law.

Sec. 21. Laws 1967, chapter 611, section 1, is amended to read:

Section 1. **Aitkin county; advertising; tax levy.** The county board of Aitkin county may levy a tax ~~not to exceed one mill~~ on the ~~dollar~~ of the taxable valuation of the county to be expended for the purpose of advertising and promoting the county and its resources and advantages for tourist, agricultural, and industrial development. Such advertisements or promotions may include preparation of materials or employment of staff for this purpose. The county may accept gifts for such purpose and may contract with municipalities and towns within the county in joint advertising and promotional programs.

Sec. 22. Laws 1969, chapter 652, section 1, is amended to read:

Section 1. **Big Stone county; nurse; tax levy.** The county board of Big Stone county may levy a tax ~~not to exceed five mills~~ on the ~~dollar~~ of the taxable valuation of the county for county health nurse budget purposes.

Sec. 23. Laws 1971, chapter 404, section 1, is amended to read:

Section 1. **NORMAN COUNTY; NURSE; TAX LEVY.** The county board of Norman county may levy a tax ~~not to exceed two mills~~ on the ~~dollar~~ of the taxable valuation of the county for county health nurse budget purposes.

Sec. 24. Laws 1971, chapter 424, section 1, is amended to read:

Section 1. **COOK AND LAKE COUNTIES; HEALTH DEPARTMENT TAX LEVY.** Notwithstanding the provisions of Minnesota Statutes, Section 145.51, the board of commissioners of Cook and Lake counties shall have authority to levy a tax ~~in an amount not to exceed six mills against~~ on all of the taxable property of said counties for the purposes set forth in Minnesota Statutes, Sections 145.47 to 145.54.

Sec. 25. Laws 1979, chapter 253, section 3, is amended to read:

Sec. 3. The counties of Lac Qui Parle, Yellow Medicine, Redwood, Lincoln, Lyon, Pipestone, Murray, Cottonwood, Blue Earth and Brown which are members of the southern Minnesota river basin area II management board, established by a joint powers agreement in accordance with section 471.59, may levy an ad valorem tax not to exceed ~~one-fourth of one mill~~ on each ~~dollar~~ of ~~assessed valuation of~~ .00605 percent of market value on all taxable property within the county. ~~This levy is not subject to levy limitations including those contained in sections 275.50 to 275.56, commencing with the levy made in~~

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~~1979, payable in 1980.~~ The proceeds of this levy may be used to provide financial assistance to local governmental units for purposes of sections 104.42 to 104.50 for an amount not to exceed 12.5 percent of the total cost of the project which is of common benefit to area II in order to match grants made by the state soil and water conservation board. The proceeds of this levy may also be used to pay administrative, engineering and legal expenses of common benefit to area II.

Sec. 26. Laws 1983, chapter 326, section 17, subdivision 1, is amended to read:

Subdivision 1. The Washington county board may levy a tax of ~~not more than three-fourths of a mill~~ on taxable property within the county outside of any city in which is situated a free public city library, to acquire, better, and construct county library buildings and to pay principal and interest on bonds issued for that purpose. ~~The tax shall be disregarded in the calculation of levies or limits on levies provided by Minnesota Statutes, sections 475.50 to 275.56, or other law.~~

Sec. 27. Laws 1984, chapter 380, section 1, is amended to read:

Section 1. TAX.

The Anoka county board may levy a tax of ~~not more than three-fourths of a mill~~ on taxable property within the county outside of any city in which is situated a free public library, to acquire, better, and construct county library buildings and to pay principal and interest on bonds issued for that purpose. ~~The tax shall be disregarded in the calculation of levies or limits on levies provided by Minnesota Statutes, sections 275.50 to 275.56, or other law.~~

Sec. 28. Laws 1985, chapter 181, section 1, is amended to read:

Section 1. GOODHUE COUNTY; HISTORICAL SOCIETY LEVY.

Goodhue county may levy a tax of ~~one-third mill per year~~ on property in the county and use the proceeds of the levy for the county historical society. ~~The levy shall be disregarded in the calculation of any other levies or limits on levies provided by other law.~~

Sec. 29. Laws 1985, chapter 289, section 1, is amended to read:

Section 1. SPECIAL LEVY AUTHORITY.

Hubbard county may levy a property tax ~~in an amount not to exceed \$45,000 annually~~ to construct, maintain, or operate public park or other recreational facilities or programs. ~~The tax authorized by this section shall be disregarded in the calculation of any levy limitations under Minnesota Statutes, chapter 275.~~

Sec. 30. Laws 1985, chapter 289, section 3, is amended to read:

New language is indicated by underline, deletions by ~~strikeout~~.

Sec. 3. APPROPRIATION.

Hubbard county may levy a property tax ~~not greater than \$20,000~~ annually and disburse its proceeds to operate county agricultural fairs and maintain buildings and grounds used for county agricultural fairs. This section supersedes any inconsistent provision of Minnesota Statutes, sections 38.17, 375.18, subdivision 8, or other law. ~~The tax provided by this act shall be disregarded in the calculation of any other levy or limit on levies provided by Minnesota Statutes, sections 275.50 to 275.56 or other law.~~ The authority allowed by this section is provided at the request of the board of county commissioners of Hubbard county.

Sec. 31. Laws 1985, chapter 289, section 5, subdivision 1, is amended to read:

Subdivision 1. Clearwater county may levy a property tax in an amount authorized by the county board; ~~not to exceed a levy of three mills; in excess of any limitation imposed by Minnesota Statutes, sections 275.50 to 275.56, or any other law;~~ for the purpose of funding the operation of the county hospital.

Sec. 32. Laws 1985, chapter 289, section 6, subdivision 1, is amended to read:

Subdivision 1. The Cass county board may annually levy a tax of a total amount of ~~not more than \$70,000~~ on taxable property in the county and disburse the proceeds of the levy to promote tourism and agriculture in the county. ~~A levy under this section shall be disregarded in the calculation of any other levies or limits on levies provided by Minnesota Statutes, sections 275.50 to 275.56 or other law.~~

Sec. 33. Laws 1986, chapter 392, section 1, is amended to read:

Section 1. TAX.

The Dakota county board may levy a tax of ~~not more than three-fourths of a mill~~ on taxable property within the county outside of any city in which is situated a free public library, to acquire, better, and construct county library buildings and to pay principal and interest on bonds issued for that purpose. ~~The tax shall be disregarded in the calculation of levies or limits on levies provided by Minnesota Statutes, sections 275.50 to 275.56, or other law.~~

Sec. 34. Laws 1986, chapter 399, article 1, section 1, as amended by Laws 1989, First Special Session chapter 1, article 5, section 46, is amended to read:

Section 1. AITKIN COUNTY; DEVELOPMENT LEVY.

The Aitkin county board may annually levy a tax of ~~not more than 0.03224 percent of market value~~ on taxable property in the county, to provide funds to be used by the county for tourist, agricultural, industrial, and economic development.

New language is indicated by underline, deletions by ~~strikeout~~.

~~For 1989 and 1990 only, the annual appropriation limitation in Minnesota Statutes, section 375.83 is increased to \$100,000 for Aitkin county only.~~

Sec. 35. Laws 1988, chapter 517, section 1, is amended to read:

Section 1. ITASCA COUNTY; DEVELOPMENT LEVY.

The Itasca county board may annually levy a tax of ~~not more than one mill~~ on taxable property in the county, to provide funds to be used by the county for tourist, agricultural, industrial, and economic development. This tax may be levied only if, by October 1 of the levy year, the county board has a commitment from a foundation or similar organization to provide matching funds for this purpose in the amount equal to the levy to be paid during the following 15 months. No part of the proceeds of this levy may be used to provide a direct loan or grant to any individual or for-profit enterprise. ~~A levy under this section is in addition to any other permitted by law and shall be disregarded in the calculation of any other levies or limits on levies provided by Minnesota Statutes, sections 275.50 to 275.56 or other law.~~

Sec. 36. Laws 1988, chapter 640, section 3, is amended to read:

Sec. 3. HISTORICAL SOCIETY LEVY.

Each of the counties of Chisago, Kanabec, Pine, and Carlton may levy a tax ~~not greater than .75 mills per year~~ on taxable property in the county and use its proceeds for the county historical society. ~~The levy shall be disregarded in the calculation of any other levies or limits on levies provided by other law.~~

Sec. 37. REPEALER.

Laws 1967, chapter 542, section 1, subdivision 3; Laws 1982, chapter 523, article XII, section 8; Laws 1989, First Special Session chapter 1, article 5, section 50, as amended by Laws 1991, chapter 291, article 4, section 11; Laws 1990, chapter 604, article 3, sections 50 and 55; and Laws 1991, chapter 3, section 2, subdivision 3, are repealed.

Sec. 38. EFFECTIVE DATE.

Sections 1 to 37 are effective for property taxes levied in 1994, payable in 1995, and thereafter.

New language is indicated by underline, deletions by ~~strikeout~~.

ARTICLE 7

TAX LEVY LIMITATIONS FOR PARTICULAR CITIES

Section 1. Minnesota Statutes 1992, section 412.531, subdivision 1, is amended to read:

Subdivision 1. **ESTABLISHMENT, TRANSFER; TAX LEVIES.** For the purpose of carrying out the powers of the park board there shall be established in the city treasury a special fund to be called a park fund. The council may transfer to the park fund the money it deems necessary for park purposes. No later than September 1 of each year the park board shall present to the council in the detail the council requires its estimate of the financial needs of the board for the ensuing fiscal year. In any county having a population of more than 200,000 the council of any city, whether having a park board or not, may annually levy a tax ~~not to exceed 0.01620 percent of~~ on all taxable market value property in the city for park purposes. The proceeds of this tax shall be placed in the park fund.

Sec. 2. Laws 1933, chapter 423, section 2, is amended to read:

Sec. 2. **Tax levy for expenses.** The city council, city commission, or other governing body of such city may each year at the time tax levies are made for the general revenues of the city, for the purpose of defraying the expense incurred in the establishment and maintenance of such information and publicity bureau, ~~levy within the charter limits now prescribed by law a tax on all the taxable property of such city; the amount of such tax not to exceed in the aggregate the sum of \$5,000.00 per annum; which levy shall be transmitted to the County Auditor of the County in which the city is situated, at the time the other tax levies are transmitted, and when received the monies derived from such tax shall be credited to a special fund for the purposes of this Act. Such governing body may during the year 1933 appropriate from the general funds of the city not to exceed \$5,000.00 for such purposes.~~

Sec. 3. Laws 1943, chapter 196, section 6, as amended by Laws 1947, chapter 77, section 1; Laws 1955, chapter 88, section 2; Laws 1959, chapter 358, section 2; and Laws 1969, chapter 569, section 1, is amended to read:

Sec. 6. **Nashwauk, ~~village~~ city of; police pensions.** For the support of the fund from which such pensions are paid the council or other governing body of the ~~village~~ city shall each year, at the time the tax levies are made for the general revenues of the ~~village~~ city, levy within the limits then permitted by law, a tax on all taxable property of the ~~village~~ city ~~in the city~~ an amount of not less than \$2,500 ~~nor more than \$5,000~~ per annum, which levy shall be transmitted to the auditor of the county in which the ~~village~~ city is located at the time the other tax levies are transmitted and shall be collected and the payment enforced in the same manner as other taxes of the ~~village~~ city. In addition thereto each member of the association shall contribute to the fund each month six percent of his monthly pay, to be deducted at the time of the payment of his salary or wages by

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the village and transferred to the fund, in addition thereto, such relief association may transfer to such fund moneys raised from other sources and under the control of the association.

Sec. 4. Laws 1947, chapter 224, section 1, is amended to read:

Section 1. **Tax levy by certain ~~villages~~ cities for maintenance of cemetery.** Where a village city containing more than 12,000 inhabitants owns and maintains an established cemetery either within or without its corporate limits, the village city is hereby authorized by action of its council or governing body to levy a tax or make an appropriation for the support and maintenance of such cemetery or burial ground, provided the ~~levy or~~ appropriation shall not exceed the sum of \$15,000 in any one year, which sum of \$15,000 shall include any balance left from any appropriation for a previous year.

Sec. 5. Laws 1949, chapter 215, section 2, is amended to read:

Sec. 2. **Levy.** The governing body of any such city may levy for said fund ~~within the limitations of Minnesota Statutes 1945, Section 275.11,~~ an annual tax not exceeding five mills .04031 percent of market value per year on all taxable property in the city.

Sec. 6. Laws 1953, chapter 545, section 2, is amended to read:

Sec. 2. **Bonds may be issued; tax levy.** For the purpose of paying the cost of building, constructing, reconstructing, repairing, enlarging and improving such water-pumps, water tank, sewer mains, water mains, storm sewers, curbs and gutters, streets, water wells, water plants, sewage disposal plants and other municipal projects, any such city is hereby authorized to issue and sell its negotiable promissory coupon bonds in an amount not to exceed \$200,000. Such bonds shall be issued and sold pursuant to the provisions of Minnesota Statutes, Chapter 475, except that the bonds authorized herein may be issued by resolution of the city council without first obtaining the approval of a vote of the electors. It may levy taxes, for the purpose of paying such bonds and interest thereon; ~~not more than 50 percent of which may be levied in excess of all per capita limitations.~~ It may transfer and use surplus funds of the city not specifically dedicated to any other purpose.

Sec. 7. Laws 1959, chapter 520, section 1, is amended to read:

Section 1. **Library tax levy.** The city council of the city of South St. Paul may levy an annual tax ~~of not more than 5 mills on the dollar of~~ all taxable property located in the city for library purposes.

Sec. 8. Laws 1961, chapter 80, section 1, is amended to read:

Section 1. **South St. Paul, tax levy, musical entertainment.** The council of South Saint Paul is hereby authorized and empowered to levy a tax ~~of not exceeding one mill~~ on all the taxable property within the city for the purpose of providing free musical entertainment for the general public. This tax shall be

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levied by the council in the same manner and at the same times as taxes for other purposes are levied, and shall be collected in the same manner. The proceeds of this tax shall be used only for the purpose of providing free musical entertainment for the public. The annual expenditure for this purpose is hereby limited to the sum of \$3,000.

Sec. 9. Laws 1961, chapter 81, section 1, is amended to read:

Section 1. **South St. Paul, tax levy.** The council of the city of South Saint Paul may each year, by a majority vote of all of its members, ~~levy and expend an amount not to exceed one eighth of one mill on the assessed valuation of such city, exclusive of money and credits~~ 0.00302 percent of taxable market value, for the following purposes:

(a) Furnishing music in parks and other public places.

(b) Preparing, publishing and circulating information and facts concerning the business and industrial advantages of such city as a location for other business enterprises; its desirability as a place for holding conventions and exhibitions such as Junior Live Stock Shows; Poultry shows and like exhibitions and advertising the same by posters, decorations, illumination or other means.

(c) Providing sleeping quarters for exhibitors and delegates.

Sec. 10. Laws 1961, chapter 82, section 1, is amended to read:

Section 1. **South St. Paul, public charity bureau.** The council of the city of South Saint Paul may each year, by a five sevenths vote of all of its members, the mayor concurring, ~~levy and expend an amount not to exceed three eighths of one mill on the assessed valuation of such city exclusive of money and credits~~ 0.00906 percent of taxable market value for the following purposes:

For the emergency relief of the residents of said city who are in distress from lack of food, clothing, shelter, or warmth or from long continued illness.

Sec. 11. Laws 1961, chapter 616, section 1, subdivision 1, is amended to read:

Section 1. **Hibbing, ~~village city of; utilities fund tax levies.~~** Subdivision 1. The ~~village city~~ council of the ~~village city~~ of Hibbing may levy, for the purpose of paying the cost of utility service supplied to the ~~village city~~, an amount sufficient to provide an amount equal to the utility charges for the year preceding the levy, ~~which levy shall be in lieu of the five mill water and light levy.~~ The levy of such taxes shall not cause the amount of other taxes levied or to be levied by the ~~village city~~, which are subject to limitation, to be reduced in any amount whatsoever.

Sec. 12. Laws 1961, chapter 643, section 1, is amended to read:

Section 1. **St. Cloud, city of; tax for library purposes.** The governing body of

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the city of St. Cloud may levy a tax ~~of not to exceed eight mills~~ upon all taxable property for library purposes. The levy of such tax shall not cause the amount of other taxes levied or to be levied by the city which are subject to any limitation, to be reduced in any amount whatsoever.

Sec. 13. Laws 1961, extra session chapter 33, section 3, is amended to read:

Sec. 3. The ~~village~~ city council shall each year at the time the tax levies are made for the support of the ~~village~~ city, levy an amount equal to the payments made in the previous year to the pensioners under this act; ~~one half of which amount shall be in excess of existing limitations and the remaining half to be levied within existing limitations.~~ The tax so levied shall be transmitted to the auditor of St. Louis county at the time all other tax levies are transmitted and shall be collected and payment thereof enforced.

Sec. 14. Laws 1963, chapter 29, section 1, is amended to read:

Section 1. Plymouth, village city of; drainage tax levies. The ~~village~~ city council of the ~~village~~ city of Plymouth may levy; ~~in addition to any other millage limitation;~~ a tax of five mills on the dollar of the assessed valuation of all taxable property in the ~~village~~ city for storm sewers and storm drainage. ~~The levy of such tax shall not cause the amount of other taxes levied or to be levied by the village; which are subject to any limitation; to be reduced in any amount whatsoever.~~

Sec. 15. Laws 1963, chapter 56, section 1, is amended to read:

Section 1. Winona, city of; library tax levy. Notwithstanding any provisions in Minnesota Statutes, Section 134.07, or in any other law to the contrary, the city of Winona may level levy an annual tax of ~~not more than eight mills on the dollar~~ on all taxable property therein for the benefit of its library fund as established under Minnesota Statutes, Section 134.07.

Sec. 16. Laws 1963, chapter 103, section 1, is amended to read:

Section 1. Two Harbors, city of; cemetery tax levy. The city of Two Harbors may levy an annual tax of ~~not to exceed five mills~~ on the dollar of all taxable property of the city for the care and maintenance of a public cemetery.

Sec. 17. Laws 1965, chapter 6, section 2, as amended by Laws 1971, chapter 6, section 1, is amended to read:

Sec. 2. MOORHEAD, CITY OF; DEPARTMENT OF BUSINESS DEVELOPMENT. The city of Moorhead may provide for an annual allocation of funds up to the sum of \$50,000 per year with which to establish and maintain the department subject to such conditions and limitations as the city council shall prescribe. The said sum of up to \$50,000 per year may be made available from the transfer of funds from any city owned and operated utility upon approval by resolution of three fourths of the aldermen of the city council, or by a tax levy ~~not to exceed in any one year four mills on the dollar of the assessed~~

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~~valuation~~ on all the taxable property in the city, or combination of both. Authority to transfer such funds is in addition to the authorization in the city charter to transfer such funds into the general revenue fund. The authority herein contained shall not be limited by any charter limitation ~~or any other limitation~~.

Sec. 18. Laws 1965, chapter 451, section 2, is amended to read:

Sec. 2. Each of the participating municipalities may levy a tax of ~~an amount sufficient to produce not to exceed~~ \$500 per annum upon the taxable property of said municipality and ~~to appropriate these or other funds, not to exceed \$500 annually,~~ to the commission for the purpose of acquiring lands and for the maintenance, operation, and management of the cemetery. The commission shall have the power to acquire by purchase, gift, or condemnation any property situated within the limits of any participating municipality to be used as a cemetery, and to make all reasonable regulations for the management and operation thereof.

Sec. 19. Laws 1965, chapter 527, section 1, is amended to read:

Section 1. **Rochester, city of; programs for the aged; appropriations tax levy, rules.** For the purpose of furthering the well-being of aged persons in the city of Rochester, the common council of Rochester may establish programs, not otherwise provided by law, which meet social and recreational needs of the aged. For these purposes the council may appropriate not to exceed \$5,000 annually, and may levy a tax ~~not to exceed one tenth mill on the dollar of the assessed valuation of all~~ taxable property in the city. Money derived from this tax shall be deposited in a fund which shall be established and made available for the appropriation provided by this section. The council shall promulgate such rules and regulations as are necessary to carry out the purpose of this act and shall file a copy with the city clerk.

Sec. 20. Laws 1967, chapter 660, section 2, subdivision 2, is amended to read:

Subd. 2. Each year after the budget has become final, the city council of Breckenridge may by resolution and without a vote of the electors of the city levy a tax on all taxable property in the city sufficient to pay its share of the cost of acquisition, betterment, operation and maintenance of the joint airport. When collected the tax may be transferred to the joint airport board and expended by the board in accordance with the terms of agreement. ~~The tax shall not exceed 10 mills in any year.~~ The tax shall not be subject to any other limitations imposed by ~~statute or~~ the city charter nor shall the levy of such tax cause other taxes levied by the council which are subject to any charter limitation to be reduced by any amount whatsoever.

Sec. 21. Laws 1967, chapter 758, section 1, is amended to read:

Section 1. **Rochester, city of; tax levy - band, orchestra, or chorus.** ~~Notwithstanding any provision or limitation to the contrary of Minnesota Statutes 1965, Section 449.09,~~ The city of Rochester may levy each year a tax ~~not to exceed~~

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three mills for the purpose of providing a fund for the maintenance, transportation or employment of a band, orchestra, or chorus for municipal purposes.

Sec. 22. Laws 1969, chapter 192, section 1, as amended by Laws 1981, chapter 363, section 56, is amended to read:

Section 1. **MOORHEAD, CITY OF; BUS SERVICE.** The governing body of the city of Moorhead is authorized to provide and assist public transportation services through acquisition, construction or operation, directly or by lease or contract, within the Moorhead-Fargo urbanized area. The city's annual obligation, if any, under such contract shall not exceed ~~the an amount produced by applying two mills to the dollar value of all equal to~~ 0.04835 percent of taxable property within the city market value. ~~The limitation imposed under this section is expressed as an amount determined after the enactment of Minnesota Statutes, Sections 273.1101 to 273.1103.~~ The levy permitted by this section shall be disregarded in the calculation of any other levies or limitations on levies permitted or provided by ~~other law or charter.~~

Sec. 23. Laws 1969, chapter 538, section 6, as amended by Laws 1974, chapter 202, section 2, is amended to read:

Sec. 6. **APPROPRIATIONS.** The governing body may appropriate annually from the revenues of the city a sum of money not exceeding ~~one fifth mill times the value of property subject to ad valorem tax~~ 0.00484 percent of taxable market value for the purposes of section 2.

Sec. 24. Laws 1969, chapter 602, section 1, subdivision 2, is amended to read:

Subd. 2. Such bonds shall be secured by a pledge to the bond holders, or to a trustee, of all income and revenues of whatsoever nature derived from such facilities, as a first charge on the gross revenues thereof to the extent necessary to pay the bonds and interest thereon when due and to accumulate and maintain an additional reserve for that purpose in an amount equal to the total amount of such payments to become due in any fiscal year. In this event the governing body may by resolution or trust indenture define the land, buildings, or facilities the revenues of which are pledged, and establish covenants and agreements for the security of the bonds including a covenant that it will establish, maintain, revise, when necessary, and collect charges for all services, products, use, and occupancy of the facilities in the amounts and at the times required to produce the revenues pledged, and also sufficient, with funds that may be appropriated by the governing body from time to time, to provide adequately for the operation and maintenance of the facilities. The governing body may, by a two-thirds vote of its members, without an election by its electors, levy a tax of not more than ~~two mills~~ 0.04835 percent of market value ~~on the assessed valuation of~~ all taxable property within its corporate limits to pay the bonds and interest thereon in the event of any deficiency in the revenues and may make a pledge or trust indenture and establish covenants to levy such tax without reduction of the amount of taxes which may otherwise be levied within ~~statutory and charter~~ lim-

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itations. The governing body shall provide in its budget each year for any anticipated deficiency in the revenues available of operation and maintenance and may, for this purpose, without an election by its electors, levy a tax of not more than ~~two mills on the assessed valuation of~~ 0.04835 percent of market value on all taxable property within its corporate limits without reduction of the amount of taxes which may otherwise be levied within ~~statutory and~~ charter limitations.

Sec. 25. Laws 1969, chapter 659, section 3, is amended to read:

Sec. 3. For the purpose of making payments upon any lease agreement hereunder, the city may levy an annual tax of ~~not to exceed five mills on the dollar on the taxable property in the city~~ in addition to all other levies permitted to the city for library purposes.

Sec. 26. Laws 1969, chapter 730, section 1, is amended to read:

Section 1. **South St. Paul, city of; tax levy; airport bonds.** Notwithstanding the provisions of any law or the city charter to the contrary, the council of the city of South St. Paul may by resolution and without authorization by the electors, issue general obligation bonds of the city in the amount of \$300,000, levy all taxes required by Minnesota Statutes, Section 475.61, for the payment of the bonds, and, in addition, each year levy a tax on all taxable property in the city ~~equal to one mill times the assessed valuation of such property;~~ all to provide funds for the acquisition and betterment of the city airport. Except as otherwise provided, the bonds shall be issued and sold in accordance with Minnesota Statutes, Chapter 475. The amount of such taxes shall not reduce the amounts of other taxes authorized to be levied by law or the city charter. "Acquisition" and "betterment" shall have the meanings given them in Minnesota Statutes, Section 475.51.

Sec. 27. Laws 1971, chapter 573, section 1, is amended to read:

Section 1. **HIBBING, ~~VILLAGE CITY OF; STUNTZ, TOWN OF;~~ INDEPENDENT SCHOOL DISTRICT NO. 701; RECREATION AND PARK BOARD; TAX LEVY.** The joint recreation and park board of the ~~village city of Hibbing, the town of Stuntz,~~ and Independent School District Number 701, may levy a tax on the taxable property located in the ~~village city of Hibbing and in the town of Stuntz~~ a tax of not more than \$6 per capita annually upon the combined assessed valuation of real and personal property within the ~~village of Hibbing and town of Stuntz.~~ This tax shall be in lieu of all other taxes levied or permitted to be levied for park and recreation purposes by the village of Hibbing and ~~town of Stuntz~~ and may be levied regardless of all existing ~~mill rate or per capita~~ limitations imposed by law or charter upon the ~~village city of Hibbing and town of Stuntz.~~ The levy shall be made only after approval by resolution of the governing bodies of the ~~village city of Hibbing, and Independent School District Number 701; and by resolution of the town board of the town of Stuntz.~~

Sec. 28. Laws 1971, chapter 876, section 3, is amended to read:

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Sec. 3. The city of Austin may provide for an annual allocation of funds with which to establish and maintain the department of business development subject to such conditions and limitations as the city council shall prescribe. Further, the city of Austin may accumulate the moneys from the levy herein authorized up to the amount of \$150,000 and expend such amount for the acquisition and development of industrial sites. The said sums may be made available from the revenue provided for by a tax levy ~~not to exceed in any one year three mills on the dollar of the assessed valuation~~ on all the taxable property in the city. The authority herein contained shall not be limited by any charter limitation ~~or any other limitation~~ in existence as of January 1, 1971.

Sec. 29. Laws 1973, chapter 81, section 1, is amended to read:

Section 1. **MANKATO AND NORTH MANKATO, CITIES OF; MUSICAL ENTERTAINMENT.** The cities of Mankato and North Mankato may, in 1973 and each year thereafter, levy a tax ~~not to exceed one tenth of a mill on each dollar of assessed valuation~~ of the taxable property of the cities in order to provide funds for musical entertainment.

Sec. 30. Laws 1977, chapter 61, section 8, is amended to read:

Sec. 8. **AUTHORITY TO BOND TO ACCOMPLISH THE PURPOSES OF THIS ACT.** The city of Eveleth is hereby authorized to sell bonds in such amount as will provide the necessary funds to pay the employer's share of the purchase of prior service in the public employees police and fire fund pursuant to section 3 of this act. The maturity of such bonds shall not be more than 15 years from the date of sale. The bonds may be issued and sold without a vote of the electorate and shall not be included in the net debt of the city for purposes of any charter or statutory debt limitation. Taxes may be levied on the taxable property in the city for the payment of the bonds and interest thereon, and shall not be subject to any ~~statutory or~~ charter limitation on the rate or the amount.

Sec. 31. Laws 1979, chapter 1, section 3, is amended to read:

Sec. 3. **MAINTENANCE OF REVENUES; DEFICIENCIES; TAXES.** From and after the issuance of bonds for which the revenues of the golf course facility are pledged in accordance with section 2, the city council shall provide in its budget each year for any anticipated deficiency in the revenues available for the operation and maintenance of the golf course facilities. For this purpose the city may levy a tax ~~of not more than two thirds of one mill on the assessed valuation of all taxable property within the city, without reduction of the amount of taxes which may otherwise be levied within statutory or~~ charter limitations.

Sec. 32. Laws 1979, chapter 303, article 10, section 15, subdivision 2, as amended by Laws 1989, chapter 207, section 1, is amended to read:

Subd. 2. **RESERVE FUND; TAXES.** After the adoption of a capital improvement program for a storm sewer tax district, each municipality may by

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ordinance after notice and hearing establish a storm sewer reserve fund for the district and may annually levy a tax ~~not exceeding one mill~~ on all the taxable property in the district for the support of the fund in an aggregate amount equal to the actual or estimated cost, whichever is less, of the improvement projects identified in the capital improvement program for the district. The proceeds of the tax shall be paid into the storm sewer reserve fund for the district and used for no other purpose than to pay capital costs of improvement projects therein including principal and interest on obligations issued pursuant to Minnesota Statutes, Section 444.19.

Sec. 33. Laws 1981, chapter 281, section 1, is amended to read:

Section 1. GREENWAY JOINT RECREATION BOARD TAX.

The Greenway joint recreation board may levy a tax ~~not to exceed 3.5 mills~~ on the ~~value of~~ taxable property situated in the territory of Independent School District No. 316 in accordance with this act. Property in territory in the school district may be made subject to the tax permitted by this act by the agreement of the governing body or town board of the city or town where it is located. The agreement may be by resolution of a governing body or town board or by a joint powers agreement pursuant to section 471.59. If levied, the tax is in addition to all other taxes on the property subject to it permitted to be levied for park and recreation purposes by the cities and towns other than for the support of the joint recreation board. It shall be disregarded in the calculation of all other mill rate or per capita tax levy limitations imposed by ~~law or~~ charter upon them. A city or town may withdraw its agreement to future taxes by notice to the recreation board and the county auditor unless provided otherwise by a joint powers agreement. The tax shall be collected by the Itasca county auditor and treasurer and paid directly to the Greenway joint recreation board.

Sec. 34. Laws 1984, chapter 502, article 13, section 8, is amended to read:

Sec. 8. CLOQUET; PUBLIC TRANSPORTATION.

Upon conditions mutually agreed, the city of Cloquet may contract with a privately owned public transportation system to provide transportation services to the people of the city. The city may disburse money to discharge the terms of the contract. The city may annually levy a ~~property tax not to exceed one mill~~ on the taxable property in the city for the purpose of discharging the contract obligations. The amount of tax levied is in addition to all others permitted by law and must be disregarded in the calculation of ~~statutory or other~~ charter limitations on property tax levies.

Sec. 35. REPEALER.

Laws 1939, chapter 219, section 1; Laws 1961, chapters 30, section 1; 276, section 1; 439, section 1; Laws 1963, chapter 228, section 1; Laws 1971, chapters 515, section 1; 770; Laws 1973, chapter 445, section 1; Laws 1974, chapter 209; Laws 1984, chapter 502, article 13, section 10, as amended by Laws 1986,

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chapter 399, article 1, section 3; and Laws 1986, chapter 399, article 1, section 4, are repealed.

Sec. 36. **EFFECTIVE DATE.**

Sections 1 to 35 are effective for property taxes levied in 1994, payable in 1995, and thereafter.

ARTICLE 8

TAX LEVY LIMITATIONS FOR PARTICULAR TOWNS

Section 1. Laws 1959, chapter 298, section 2, is amended to read:

Sec. 2. The town of Grand Rapids may levy and collect a tax ~~not to exceed two mills~~ on the taxable property of the town, including incorporated ~~villages~~ cities within the town, for the purpose of acquiring funds for the maintenance, operation, and management of the cemetery. Should any incorporated ~~village~~ city be separated from the town of Grand Rapids, the tax shall be levied by the town and paid to the town by the ~~village~~ city so long as the dead of the ~~village~~ city are buried in the cemetery.

Sec. 2. Laws 1961, chapter 317, section 1, is amended to read:

Section 1. **Balkan, town of; library services.** Notwithstanding the provisions of any other law to the contrary, the board of supervisors of the town of Balkan in St. Louis county may levy and collect a tax ~~not to exceed one-quarter of one mill per year on the assessed valuation of taxable property in~~ the town for the purpose of providing a special library fund for the town. The special library fund shall be administered by the board of supervisors to provide more adequate public library services to the town of Balkan. The board of supervisors may contract with the governing body of any free public library located in any municipality adjacent to the town of Balkan for these services. ~~The tax authorized by this section is in addition to any tax authorized by Minnesota Statutes, Section 375.33.~~

Sec. 3. Laws 1965, chapter 617, section 1, is amended to read:

Section 1. **Itasca county towns; cemetery association.** The town of Lawrence in Itasca county is authorized to join the Lakeview Cemetery Association operated by the town of Iron Range. The town of Lawrence may pay to the association the sum of \$750 upon joining and may pay such amount not to exceed \$1,000 annually as may be determined by the association. In order to pay these and other allowable costs, the town of Lawrence may annually levy a tax on all the taxable property in the town for cemetery purposes ~~an amount sufficient to produce \$1,000 annually.~~

Sec. 4. Laws 1969, chapter 534, section 2, is amended to read:

New language is indicated by underline, deletions by ~~strikeout~~.

Sec. 2. The town board of any town named in section 1 may levy annually a tax ~~not to exceed 10 mills on the dollar of the taxable valuation of the property in that~~ town for the construction, reconstruction and improvement of bridges on town roads which the town board determines does not meet the requirements of the strength of bridges and the adequate width of bridges as required by Minnesota Statutes, Sections 165.03 and 165.04. The tax levy authorized herein is in addition to the tax levy authorized by Minnesota Statutes, Section 164.04.

Sec. 5. **REPEALER.**

Laws 1941, chapter 451, section 1; Laws 1961, chapter 119, section 1; Laws 1971, chapters 168; 356, section 2; and Laws 1977, chapter 246, are repealed.

Sec. 6. **EFFECTIVE DATE.**

Sections 1 to 5 are effective for property taxes levied in 1994, payable in 1995, and thereafter.

Presented to the governor April 22, 1994

Signed by the governor April 25, 1994, 1:06 p.m.

CHAPTER 506—S.F.No. 1912

An act relating to insurance; accident and health; permitting short-term coverage; amending Minnesota Statutes 1993 Supplement, section 62A.65, by adding a subdivision.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1993 Supplement, section 62A.65, is amended by adding a subdivision to read:

Subd. 7. SHORT-TERM COVERAGE. (a) For purposes of this section, "short-term coverage" means an individual health plan that:

(1) is issued to provide coverage for a period of 185 days or less, except that the health plan may permit coverage to continue until the end of a period of hospitalization for a condition for which the covered person was hospitalized on the day that coverage would otherwise have ended;

(2) is nonrenewable, provided that the health carrier may provide coverage for one or more subsequent periods that satisfy clause (1), if the total of the periods of coverage do not exceed a total of 185 days out of any 365-day period, plus any additional days covered as a result of hospitalization on the day that a period of coverage would otherwise have ended;

(3) does not cover any preexisting conditions, including ones that originated

New language is indicated by underline, deletions by ~~strikeout~~.