

CHAPTER 275

TAXES; LEVY, EXTENSION

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**275.01 LEVY IN SPECIFIC AMOUNTS.** All taxes shall be levied or voted in specific amounts and the rates percent shall be determined from the amount of property as equalized by the state board of equalization each year, except such general taxes as may be definitely fixed by law.

[R. L. s. 866] (2055)

**275.02 LEGISLATIVE LEVY, EXCEPTIONS; CERTIFICATION OF TAX RATE.** The state tax shall be levied by the legislature on all taxable property in the state, except class 2 property as defined in section 273.13 and the rate of such tax shall be certified by the state auditor to each county auditor on or before November 15 annually.

[R L s 867; 1935 c 282; Ex1959 c 70 art 2 s 1; 1965 c 45 s 49] (2056)

**275.03 COUNTY TAXES.** Except as otherwise provided in the case of counties having a population of more than 150,000, the county taxes shall be levied by the county board at its meeting in July of each year, and shall be based upon an itemized statement of the county expenses for the ensuing year, which statement shall be included in the published proceedings of such board; and no greater levy of county taxes shall be made upon the taxable property of any county than will be equal to the amount of such expenses, with an excess of five percent of the same.

[R. L. s. 868] (2057)

275.04 [Repealed, 1965 c 45 s 73]

275.05 [Repealed, 1965 c 45 s 73]

275.06 [Repealed, 1965 c 45 s 73]

**275.07 CITY, VILLAGE, TOWN, AND SCHOOL DISTRICT TAXES.** The taxes voted by cities, villages, towns, and school districts shall be certified by the proper authorities to the county auditor on or before October tenth in each year.

[R. L. s. 869] (2058)

**275.075 OMISSION BY INADVERTENCE; CORRECTION.** Whenever the amount of taxes as levied and certified by the tax levying body of any county, city, village, borough, town, or school district has not been, as the result of error or inadvertence by the county auditor extended and spread in conformity therewith, such tax levying body may include in its tax levy for the year following, the whole or any part of the amount so omitted through error or inadvertence in addition to its current levy and in addition to and notwithstanding any limitations to the contrary.

[1947 c 71 s 1]

**275.08 AUDITOR TO FIX RATE.** The rate percent of all taxes, except the state tax and taxes the rate of which may be fixed by law, shall be calculated and fixed by the county auditor according to the limitations in this chapter hereinafter prescribed; provided, that if any county, city, town, or school district shall return a

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greater amount than the prescribed rates will raise, the auditor shall extend only such amount of tax as the limited rate will produce.

[R. L. s. 870] (2059)

**275.09 RATE OF TAX.** Subdivision 1. **State purposes.** There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists, for state purposes taxes in such amount as is levied by the legislature.

Subd. 2. **County purposes.** There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists for county purposes, such amount as is levied by the county board. In any county with not less than 100,000 inhabitants the rate of tax for general revenue purposes shall not exceed five mills, and in any county with less than 100,000 inhabitants, the rate of tax for general revenue purposes shall not exceed 15 mills, unless this maximum mill levy will not raise a sum equal to the amount specified in this subdivision for each county of less than 30,000 inhabitants according to the following classifications:

(a) In any county with less than 10,000 inhabitants, \$125,000.

(b) In any county with 10,000 but less than 20,000 inhabitants, \$150,000.

(c) In any county with 20,000 but less than 30,000 inhabitants, \$160,000; based upon the last preceding taxable valuation of such county, in which case the county board may levy in such rate as will raise the amount levied by the board to, but not exceeding said sum.

In any county where the expenditures have exceeded the amount authorized to be levied under the provisions of this section for any year or years prior to 1961, the county board may include the amount of deficit caused by such expenditures in the levy for the years 1961 or 1962, in addition to the amount hereinbefore provided. This subdivision shall not affect the maximum tax levy for general revenue purposes in any county in which a higher maximum is now permitted by law nor shall it be construed as superseding any other act enacted by the 1961 session of the legislature relating to the same subject.

For the sole purpose of appropriating money as authorized by Minnesota Statutes, Section 376.08, there may be levied, in any year, an additional sum not exceeding \$65,000.

Subd. 3. **Town purposes.** There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists for town purposes, such amount as is voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as are voted at the annual town meeting for road and bridge purposes and for the support of the poor, ten mills in any town having a population of more than 7,000, excluding the population of any cities or villages therein, five mills in any town having a taxable valuation of \$100,000 or more, and the amount of which shall not exceed \$350 in any town having a taxable valuation of less than \$100,000, and the rate of which shall not exceed one percent in any town. The rate of tax for road and bridge purposes in any town shall not exceed the rate provided by section 164.04, and the tax for poor purposes shall not exceed five mills. In any town in which the amount levied within the above limitations is not sufficient to enable the town to carry on its necessary governmental functions, the electors, during the business hours, after disposing of the annual report, may make an additional levy of not to exceed five mills to enable the town to carry on such necessary governmental functions.

Subd. 4. **School purposes.** There shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists for school purposes, such amounts as are provided in Minnesota Statutes, Chapters 120 to 132.

[R L s 871; 1927 c 313 s 1; 1937 c 379 s 1; 1939 c 170 s 1; 1943 c 183 s 1; 1945 c 450 s 1; 1947 c 268 s 1; 1949 c 141 s 1; 1949 c 418 s 1; 1951 c 149 s 1; 1951 c 352 s 1; 1951 c 423 s 1; 1953 c 241 s 1; 1953 c 565 s 1; 1953 c 585 s 1; 1955 c 524 s 1; 1957 c 436 s 1; 1961 c 422 s 1; 1961 c 560 s 25] (2060)

NOTE: See also Section 275.23.

**275.091 ACTS PROVIDING FOR A HIGHER LEVY NOT SUPERSEDED OR REPEALED.** This act shall not be construed as repealing any existing law which provides for a higher levy than the amount specified herein, nor shall it be con-

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strued as superseding any other act enacted by the 1949 session of the legislature, relating to the same subject.

[1947 c 268 s 2; 1949 c 141 s 2]

**275.10 TAX LEVY IN TOWNS.** Subdivision 1. **Rate.** The total amount of taxes, exclusive of money and credits taxes, levied in each calendar year by or for any town, through the vote of the town meeting or the electors of such town or otherwise, and by or for any board or commission thereof, for any and all general or special purposes whatsoever, including payment of indebtedness and bonds, shall not exceed 17 mills on the dollar of the assessed taxable valuation of the property in the town, exclusive of money and credits, whenever such levy of 17 mills upon the dollar of such assessed taxable valuation will produce a total levy of town taxes as great as or greater than an average of \$1,000 per government section of the entire area of such town, according to government survey of the property therein in any one calendar year, and no such town, by vote of the electors or otherwise, shall contract debts or make expenditures in any calendar year in excess of the amount of taxes assessed for that year, plus any available unexpended balance in prior years against which obligations have not been incurred.

Subd. 2. **Additional levy.** If, prior to the calendar year 1927, such town has incurred, by proper authority, a valid indebtedness, including bonds, in excess of its cash on hand, plus any amount in any sinking fund, plus taxes levied prior to 1927 and uncollected but not delinquent, and plus any funds otherwise available, such town, within the limits now permitted by law, may levy, in addition to the foregoing, sufficient sums to pay and discharge such excess indebtedness, bonds and interest thereon, but any such additional sum so levied shall be levied separately and when collected shall be paid into a separate fund and used only for the purpose of paying such excess indebtedness, bonds and interest thereon.

Subd. 3. **Limitation.** This section shall not authorize, nor shall it be construed in any instance as authorizing, the levy or spreading of total amounts of taxes for specific purposes or in total amounts in any year in excess of the amount allowed by law at the time of the passage of this section, but this section is and shall be considered an additional limitation.

Subd. 4. **Excessive levy, procedure.** If any such town shall return to the county auditor a levy greater than herein permitted, such auditor shall extend only such amount of taxes as the limitations herein prescribed shall permit, and to that end he shall determine the area of such towns as herein described from the records in his office or such other data as to government survey as may be available. If such town shall make levies otherwise valid, in specific amounts, for specific purposes, which aggregate more than the total amount permitted by this section, then the amount of each specific levy shall be reduced and spread by him proportionately, to bring the aggregate within the total limit herein permitted.

[1927 c. 110 ss. 1, 2, 3] (2060-2, 2060-3, 2060-4)

**275.11 TAX LEVY FOR GENERAL PURPOSES LIMITED.** Subdivision 1. The total amount of taxes levied by or for any city or village, for any and all general and special purposes, exclusive of taxes levied for special assessments for local improvements on property specially benefited thereby, shall not exceed in any year \$54 per capita of the population of such city or village.

Subd. 2. In any city or village, except those organized according to Chapter 8, Laws of 1895, in addition to the levy provided for in subdivision 1, an additional levy may be made for general fund purposes as herein provided:

If the Revised Consumer Price Index, as published by the United States Department of Labor, Bureau of Labor Statistics, for the city of Minneapolis (or if no such index is published for the city of Minneapolis, for the nearest city to Minneapolis for which such index is published), as of December 15 of any year (or for the date nearest to December 15 if no such index is published as of December 15), shall be above 102 (using the average for the years 1947-1949 as a base), the maximum levy limit shall, subject to the restrictions of this subdivision, be increased by 3½ percent for each of the first 6 points that said index may be increased and by one percent for each additional point increased above 6. A fractional point increase shall be disregarded if less than one-half point and treated as one point if one-half point, or more. In any city where more than 25 percent of the assessed valuation consists of iron ore and in any village, the levy permitted by this para-

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graph shall be in addition to any statutory or charter limitations. In any other city, the levy authorized by this paragraph shall be made within charter limitations.

Subd. 3. [Repealed, 1961 c 500 s 2]

[1921 c 417 s 1; 1929 c 206 s 1; 1941 c 543 s 1; 1951 c 539 s 1; 1953 c 577 s 1; 1957 c 710 s 1; 1961 c 500 s 1] (2061)

**275.12 TAX LEVY, SCHOOL DISTRICTS; LIMITS.** Subdivision 1. The total amount of taxes levied by and for any school district in the state for all general and special school purposes including the county school tax of one mill, required to be levied by the statute, but exclusive of any state levy, income tax apportionment or other aids, shall not exceed in any year the greater of: (a) \$326 per resident pupil unit in average daily attendance in kindergarten and grades one to twelve, inclusive, plus the amount of any levies for bonds issued and interest thereon, such pupil units in average daily attendance to be computed in accordance with section 124.17, or (b) the following amounts per capita of the population of the district: in districts having a population in excess of 5,000 and operating schools in four or more villages or cities, the greater of \$540,000 or \$109 per capita; in districts not within the foregoing class but having a population in excess of 5,000, \$96 per capita, but not less than \$142,000 plus \$77 per capita; in districts having a population of not more than 5,000 and not less than 2,501, \$110,000 plus \$85 per capita; in districts having a population of 2,500 or less, \$135,000 plus \$85 per capita. If the levy made by any district exceeds the amount permitted by clause (a) but does not exceed the amount of the limitation contained in clause (b), at least \$3.50 per capita shall be set aside in a special fund known as the building and rehabilitation fund, and shall be used only for the rehabilitation or reconstruction or modernization of school buildings by major repairs or changes therein, or for the payment of bonds or certificates of indebtedness issued for that purpose, not including ordinary current maintenance replacements or repairs; provided, that certificates of indebtedness issued for this purpose may be issued for a period of three years and shall become due and payable not later than three years after issuance and the amount of outstanding certificates issued hereunder shall not exceed at any one time an amount greater than \$10.50 per capita; provided, if the district has no buildings needing rehabilitation, reconstruction or modernization and the board shall adopt a resolution to that effect, the money in said fund may be used for other authorized school purposes. Fifty percent of that portion of the increase in levy permitted by this amendment in clause (a) or clause (b) above may be used in the calendar year 1965 by the issuance of certificates of indebtedness not exceeding such amount. Such certificates of indebtedness shall be paid from the levy so made and shall become due and payable not later than January 1, 1967. The authority to issue certificates granted in this subdivision shall be in addition to and not limited by any other laws regulating the issuance and payment of certificates of indebtedness.

Subd. 2. If the Revised Consumers Price Index, as published by the United States Department of Labor, Bureau of Labor Statistics, for the City of Minneapolis, Minnesota (or if no such index is published for the City of Minneapolis, for the nearest city to Minneapolis for which such index is published), as of January 15th of any year (or for the date nearest to January 15th if no such Index is published as of January 15th), shall be above 119 (using the average for the years 1947-1949 as a base), the total maximum amounts which may be levied by any district, under subdivision 1, shall be increased by one percent for each point increase in said index above 119. For all purposes of this computation, a fractional point increase shall be disregarded if less than one-half point and treated as one full point if one-half point, or more. No such additional amounts shall be levied under this subdivision unless the board shall have adopted a budget for the ensuing year under which less than 35 percent of the total current expenditures of the district during said year will be for non-instructional costs. Within the meaning of this subdivision the expression "total current expenditures" means the total expenditures of the district during the year for all purposes other than bonds and interest thereon, improvements properly chargeable as capital outlay, transportation, health service, and that portion of the expenditures for special non-instructional activities which is recovered by charges or reimbursement collected therefor; the expression "non-instructional costs" means all that part of total current expenditures which is not expended for instructional salaries, including teachers and superintendents, text and library

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books, instructional supplies, and other costs of instruction as defined by the state department of education.

Subd. 3. M.S. 1953 [Repealed, 1957 c 796 s 3]

Subd. 3. In any district having a population under 6,000, until the 1960 federal census or a special census is taken, the permissible levy under sections 275.12 and 275.14 may be computed upon the greater of (a) the population shown by the 1950 or subsequent special census, or (b) the population base applicable to the 1952 levy.

Subd. 4. M.S. 1953 [Repealed, 1957 c 796 s 3]

Subd. 4. Any such district which is operating under and subject to sections 471.71 to 471.83, or other laws prohibiting the incurring of obligations in excess of moneys available for the payment thereof, may issue its certificates of indebtedness in the year 1957 in an amount not exceeding 50 percent of the amount by which its permissible tax levy hereunder for purposes other than the payment of bonds or interest thereon for the year 1957 exceeds the amount levied in 1956 for purposes other than the payment of bonds or interest thereon. Such certificates shall be payable from within the limitations hereof in equal annual installments over a period of not exceeding four years beginning in the year 1958. The proceeds thereof may be used for authorized school purposes in the year 1957. Such power shall be in addition to any other power of issuing certificates of indebtedness under any other law.

Subd. 5. This section does not apply to any independent school district situated in a county having over 300,000 and less than 600,000 inhabitants, nor in a county having over 600,000 inhabitants, to any school district having less than 1,200 resident pupil units in average daily attendance in kindergarten and grades one to twelve, inclusive, and an assessed value in excess of \$3,500 per such resident pupil unit.

Subd. 6. This section does not apply to any special school district containing a city of the second class with a population of not less than 28,000 nor more than 30,000, according to the 1950 federal census, as of the date of enactment of Laws 1957, Chapter 283.

[1921 c 417 s 2; 1941 c 543 s 2; 1947 c 573 s 1; 1949 c 435 s 1; 1951 c 473 s 1-4; 1953 c 576 s 1-3; 1955 c 645 s 1; 1957 c 283 s 1; 1957 c 524 s 1; 1957 c 796 s 1, 2, 4, 5; 1959 c 517 s 1; 1961 c 560 s 26; 1961 c 668 s 1; Ex 1961 c 98 s 1; 1963 c 701 s 1; 1965 c 374 s 1] (2062)

275.121 [Local]

**275.13 ADDITIONAL LEVIES TO COVER INDEBTEDNESS.** If, prior to the calendar year 1941, any such city, village, or school district has incurred by proper authority a valid indebtedness, including bonds, in excess of its cash on hand, plus any amount in any sinking fund for the payment of indebtedness, such city, village, or school district, within, but not above, the limits now permitted by law, in addition to the foregoing, may levy sufficient amounts to pay and discharge such excess indebtedness, bonds, and interest thereon; but any such additional sums so levied shall be separately levied, and when collected paid into a separate fund and used only for the purpose of paying such excess indebtedness, bonds, and interest thereon. Nothing in this section shall be construed to affect or limit levies heretofore or hereafter made pursuant to this section for the retirement of indebtedness incurred prior to April 21, 1921, within the limits then permitted by law, or pursuant to section 275.11 for the retirement of indebtedness incurred prior to the calendar year 1929, within the limits then permitted by law. The term "indebtedness" shall include any indebtedness which any such school district is obligated to pay pursuant to Laws 1935-1936, Extra Session, Chapter 2.

[1921 c. 417 s. 3; 1941 c. 543 s. 3] (2063)

**275.14 CENSUS.** For the purposes of sections 275.11 to 275.16, the last respective state or federal census of population taken prior to the calendar year in which any such levy may be made shall govern and shall be conclusive in determining hereunder the population of any city, village, borough, or school districts. Provided, if by the 1960 Federal Census, any school district shall have less population than that upon which the 1960 tax levy of said district was based, and shall not have had a subsequent special census, as authorized hereby, the population for subsequent years for the purposes of sections 275.11 to 275.16, may at the option of the district be computed as follows: For the year 1961, the same population as for 1960; for the year 1962, the population used in computing the 1960 levy, decreased by one-fourth of the loss in population shown by the 1960 census; for each of the next two subsequent years, an additional one-fourth of the popu-

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lation loss shown by the 1960 census shall be deducted; thereafter, the said 1960 federal census shall control until a subsequent federal or state census is taken.

If by the 1960 federal census, any city or village shall have less population than that upon which the 1960 tax levy of said city or village was based, and shall not have had a subsequent special census, as authorized hereby, the population for subsequent years for the purposes of sections 275.11 to 275.16, shall be computed as follows: For the year 1961, the same population as for 1960; for the year 1962, the population used in computing the 1960 levy, decreased by one-fourth of the loss in population shown by the 1960 census; for each of the next two subsequent years, an additional one-fourth of the population loss shown by the 1960 census shall be deducted; thereafter the said 1960 federal census shall control until a subsequent federal or state census is taken. Provided, that in any year in which no state or federal census is taken pursuant to law in any such city, village, borough, or school district affected by sections 275.11 to 275.16 a census may be taken as hereinafter provided. In cases where a census may be taken in any such city, village, borough, or school district, the council of such city, village, borough, or the school board of such school district, in case it desires such census, shall pass a resolution requesting the taking thereof by the secretary of state and shall furnish the secretary of state a certified copy thereof, whereupon the secretary of state shall cause such census to be taken under his immediate supervision and such rules and regulations as he may prescribe, and shall certify the result thereof to the council of such village, city, borough, or the school board of such school district, as the case may be, within three months from the receipt by him of the certified copy of the resolution; and such special census may be used for such purpose within the year it is taken or at any time thereafter. The expense of taking such census shall be paid by the city, village, borough, or school district, as the case may be, in which the same is taken.

The term "council," as used in sections 275.11 to 275.16, means any board or body, whether composed of one or more branches, authorized to make ordinances for the government of a village, city, or borough within this state.

[1921 c 417 s 4; 1951 c 447 s 1; 1961 c 593 s 1] (2064)

**275.15 NOT TO INCREASE LEVIES.** Sections 275.11 to 275.16 shall not authorize, nor be construed as, in any instance, authorizing the levy of total amounts of taxes in any year in excess of the amount allowed by law at the time of the passage of these sections, but shall be considered an additional limitation.

[1921 c. 417 s. 5] (2065)

**275.16 COUNTY AUDITOR TO FIX AMOUNT OF LEVY.** If any such municipality shall return to the county auditor a levy greater than permitted by sections 275.11 to 275.16, such county auditor shall extend only such amount of taxes as the limitations herein prescribed will permit; provided, if such levy shall include any levy for the payment of bonded indebtedness or judgments, such levies for bonded indebtedness or judgments shall be extended in full, and the remainder of the levies shall be reduced so that the total thereof, including levies for bonds and judgments, shall not exceed such amount as the limitations herein prescribed will permit.

[1921 c. 417 s. 6; 1941 c. 543 s. 4] (2066)

**275.161 ADDITIONAL LIMITATION.** Sections 275.11, 275.12, 275.13, and 275.16 shall be considered an additional limitation and shall not be construed as in any instance authorizing the levy of total amounts of taxes in any year in excess of the amount allowed by law on April 28, 1941.

[1941 c. 543 s. 5]

275.17 [Local]

275.18 [Local]

275.19 [Local]

275.20 [Local]

275.21 [Local]

275.22 [Repealed, 1967 c 584 s 1]

**275.23 LIMITATIONS OF SECTION 275.09.** Section 275.09 shall not be construed as prohibiting assessments on property adjacent to local improvements made in any city, town, or village for the purpose of paying the cost thereof, and the damages occasioned thereby, and nothing in section 275.09 shall be construed as preventing the proper authorities of any county, city, town, village, or school district from levying any tax authorized by special law.

[R. L. s. 872] (2068)

**275.24 GENERAL FUND, TAX RATE; CITIES OF SECOND CLASS.** Each city of the second class not operating under a home rule charter is hereby authorized and empowered to annually levy for the general fund of such city, in addition to the levy for special funds as now established in such city, a tax not exceeding 50 mills on the dollar of the valuation of all taxable property in such city, according to the last preceding official assessment thereof.

[1919 c 75 s 1, 2; 1951 c 298 s 1; 1953 c 176 s 1] (2068-1, 2068-2)

**275.25 CERTAIN CITIES MAY ISSUE BONDS TO PAY OUTSTANDING INDEBTEDNESS.** The governing body of any city of the fourth class now or hereafter organized and operating under a home rule charter adopted pursuant to the Constitution of the State of Minnesota, Article 4, Section 36, the charter of which provides that the annual tax levy upon all the property in such city shall not exceed 20 mills, may, notwithstanding such maximum of annual tax levy, levy not to exceed ten mills annually, in addition to the 20 mills, for the purpose of creating a fund with which to retire outstanding bonds of any such city prior to July 1, 1929, or any refundment of such bonds. All money derived from any such additional levy shall be used only for the purpose of retiring such bonds of any such city.

[1927 c. 267; 1929 c. 292] (2068-3)

**275.26 EXCESSIVE LEVY; INJUNCTION.** When any county board shall levy taxes for any purpose in excess of the amount allowed by law, any taxpayer thereby affected, for himself and all other interested taxpayers in the county, may bring an action against the treasurer, the auditor, and the board of such county, to enjoin the collection of such taxes, and for an order requiring the defendants, or either of them, to correct the levy, and for such other order as may be proper for the correction and adjustment of such taxes and levy, notwithstanding that such taxpayers have a speedy and adequate remedy in the ordinary course of law. When so corrected and adjusted, the taxes may be collected as other taxes.

[R. L. s. 873] (2069)

**275.27 CONTRACTS IN EXCESS VOID; LIABILITY OF OFFICERS.** It shall be unlawful for the authorities of any county, town, city, village, or school district, unless expressly authorized by law, to contract any debt or incur any pecuniary liability for the payment of either the principal or the interest of which, during the current or any subsequent year, it shall be necessary to levy a rate of taxes higher than the maximum prescribed by law. Every such contract shall be null and void in regard to any obligation thereby sought to be imposed upon such corporation; but every officer, agent, or member thereof who participates in or authorizes the making of such contract shall be individually liable for its performance. Every such officer or agent who is present when such contract is made or authorized shall be deemed to participate in or authorize the making thereof, as the case may be, unless he enter or cause to be entered his dissent therefrom in the records of such corporation.

[R. L. s. 874] (2070)

**275.28 TAX LISTS.** Subdivision 1. **Auditor to make.** The county auditor shall make out the tax lists according to the prescribed form, and to correspond with the assessment districts. The rate percent necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by the state board of equalization, but, in calculating such rates, no rate shall be used resulting in a fraction other than a decimal fraction, or less than one-tenth of a mill; and, in extending any tax, whenever it amounts to the fractional part of a cent, it shall be made one cent. The tax lists shall also be made out to correspond with the assessment books in reference to ownership and description of property, with columns for the valuation and for the various items of tax included in the total amount of all taxes set down opposite each description; and opposite each description which has been sold for taxes, and which is subject to redemption, but not redeemed, shall be placed the words "sold for taxes." The amount of all special taxes shall be entered in the proper columns, but the general taxes may be shown by entering the rate percent of each tax at the head of the proper columns, without extending the same, in which case a schedule of the rates percent of such taxes shall be made on the first page of each tax list. If the auditor shall fail to enter on any such list before its delivery to the treasurer any tax levied, such tax may be subsequently entered.

Subd. 2. **Certificate of auditor.** The auditor shall make in each assessment

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book or list a certificate in the following form:

I, A.B., auditor of \_\_\_\_\_ county, and the State of Minnesota, do hereby certify that the following is a correct list of the taxes levied on the real and personal property in the (town or district, as the case may be) of \_\_\_\_\_ for the year 19— (being the same year the property was assessed and the tax levied), to become payable in the year 19—.

Witness my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_, 19—.

\_\_\_\_\_  
County Auditor.

**Subd. 3. Designation of year of tax.** Beginning with property taxes payable in 1964, taxes on real and personal property shall continue to be related to the year in which assessed but shall be designated by the year in which they become payable but the liens shall relate back to the assessment date preceding except as otherwise provided, and further provided that such designation shall not be deemed to change the date or period to which such property taxes relate.

**Subd. 4. Unit card ledger counties.** In any county in this state in which the county auditor has elected to come under the provisions of section 273.03, subdivision 2, he shall cause to be prepared a record to be known as "Real estate assessment and tax list for the year ....." In addition to the information provided for in section 275.28, subdivision 1, to be shown in tax lists, there shall also be included the amount of true and full value of land, building, and machinery, if any, and the total true and full value assessed against each parcel of real estate contained in such lists.

In such counties the auditor shall make in each list a certificate in the following form:

"I, \_\_\_\_\_, auditor of \_\_\_\_\_ county and State of Minnesota, do hereby certify that the following is a correct list of the taxes levied on the real property, based on the total true and full value indicated therein, in the (town or district, as the case may be) of \_\_\_\_\_ for the year 19.....

Witness my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_ 19.....

\_\_\_\_\_  
County Auditor."

[R L s 875, 876; 1963 c 39 s 1, 2; 1963 c 781 s 5; 1965 c 545 s 1] (2071, 2072)

**275.29 ABSTRACT TO STATE AUDITOR.** On or before January first, in each year, the county auditor shall make and transmit to the state auditor, in such form as may be prescribed, a complete abstract of the tax lists of the county, showing the number of acres of land assessed; its value, including the structures thereon; the value of town and city lots, including structures; the total value of all taxable personal property in the several assessment districts; the aggregate amount of all taxable property in the county, and the total amount of taxes levied therein for state, county, town, and all other purposes for that year.

[R. L. s. 877] (2073)

**275.30 PERSONAL PROPERTY TAX LISTS IN CERTAIN COUNTIES.** Subdivision 1. **Publication.** The county treasurer of each county in this state which now has, or hereafter may have, less than 150,000 inhabitants shall cause to be published once, between January 1 and February 1, each year, in a legal newspaper published in the county that portion of the current personal property tax list which pertains to personal property taxes in cities, villages, towns or assessment districts nearest the place where said newspaper is published, so far as practicable, the portion of said list to be published in the respective newspaper to be fixed and designated by the county treasurer. Whenever and wherever any city or village is situated in more than one county, that portion of the current personal property tax list which pertains to personal property within said city or village, shall be published, so far as practicable, in any legal newspaper published within the corporate limits of said city or village, and any such publication shall be of the same force and effect as if published in any legal newspaper within the county.

If the county board, by resolution adopted at its meeting in December preceding such publication, provides that the money and credits tax may be excluded from such publication, such money and credits taxes shall not be included in such publication.

**Subd. 2. Form and contents.** Such list shall give the name of the person, firm, or corporation assessed for such tax; the city, village, town, or assessment district where the same was assessed; the assessed value of personal property for



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purposes of taxation upon which such tax is based; the amount of the tax; and by reference to school district, the total tax rate. Such list may be substantially in the following form:

## PERSONAL PROPERTY TAX LIST

19.....

Town, city, or village of .....  
Total tax rate of school districts.  
School Dist. No. ...., ..... mills. School Dist. No. ...., ..... mills.  
School Dist. No. ...., ..... mills. School Dist. No. ...., ..... mills.  
.....  
Name Valuation Tax

**Subd. 3. Proof of publication.** Proof of the publication of such lists shall be made and filed with the county auditor and the payment of such publication shall be made, on properly itemized and verified statements, from the county revenue fund, at a rate not to exceed the rate fixed by law for other similar publications required to be made by counties.

[1917 c. 392 ss. 1, 2, 3; 1925 c. 229; 1943 c. 596 s. 3] (2073-1, 2073-2, 2073-3)

**275.31 LIMITATION OF SECTIONS 275.31 TO 275.35.** Sections 275.31 to 275.35 apply to all towns in the state having a population of more than 3,000, exclusive of incorporated villages or cities therein, and an assessed valuation of taxable property, exclusive of money and credits, of more than \$10,000,000.

[1935 c. 133 s. 1] (2060-5)

**275.32 LIMIT, TAX LEVY.** The total amount of taxes, exclusive of money and credit taxes, levied by or for any such town, through the vote of the town meeting or the electors of such town or otherwise, and by or for any board or commission thereof, for any and all general or special purposes whatsoever, including payment of indebtedness and bonds, payment for which is levied under Laws 1941, Chapter 447; Laws 1951, Chapter 396; Minnesota Statutes 1949, Section 368.52 and Laws 1951, Chapter 477, shall not exceed 17 mills on the dollar of the assessed taxable valuation of the property in any such town, exclusive of money and credits, whenever such levies as hereinbefore specified will produce a total levy of town taxes as great or greater than an average of \$1,000 per government section of the entire area of such town, according to government survey of the property therein in any one calendar year. In the year 1953 and thereafter, the total amount of taxes, exclusive of money and credit taxes, levied by or for any such town, through the vote of the town meeting or the electors of such town or otherwise and for and by any board or commission thereof, for any and all general or special purposes whatsoever, including payment of indebtedness and bonds, shall not exceed 17 mills on the dollar of the assessed taxable valuation of any such property, exclusive of money and credits, whenever such levy as herein specified will produce a levy of town taxes as great or greater than an average of \$1,000 per government section of the entire area of such town, according to government survey of the property therein in any one calendar year; provided, that whenever the statutes of this state provide for a tax levy for such towns of town taxes for bonded indebtedness and interest in excess of all such limitations for such towns, that such tax levies for such bonded indebtedness and interest shall continue to be levied in excess of the tax limitations herein specified.

[1935 c 133 s 2; 1953 c 133 s 1] (2060-6)

**275.33 LIMITATION OF EXPENDITURES.** No such town, by vote of the electors or otherwise, shall contract debts or make expenditures in any calendar year in excess of the amount of taxes levied for that year, plus any available unexpended balance in prior years against which obligations have not been incurred.

[1935 c. 133 s. 3] (2060-7)

**275.34 ADDITIONAL LIMITATION.** Sections 275.31 to 275.35 shall not authorize, nor be construed in any instance as authorizing, the levy or spreading of total amounts of taxes for specific purposes or in total amounts in any year in excess of the amount allowed by law at the time of the passage of Laws 1935, Chapter 133, but shall be an additional limitation.

[1935 c. 133 s. 4] (2060-8)

**275.35 COUNTY AUDITOR TO MAKE LEVY WITHIN LIMIT.** If any such

town shall return to the county auditor a levy greater than herein permitted, such auditor shall extend only such amount of taxes as the limitations herein prescribed shall permit, and to that end he shall determine the area of such towns as herein described from the records in his office or such other data as to government survey as may be available. If any such town shall make levies otherwise valid, in specific amounts, for specific purposes, which aggregate more than the total amount permitted by sections 275.31 to 275.35, then the amount of each specific levy shall be reduced and spread by him proportionately to bring the aggregate within the total limit herein permitted.

[1935 c. 133 s. 5] (2060-9)

**275.36 TAX LEVY IN CITIES OF THIRD CLASS.** The governing body of any city of the third class now or hereafter organized in this state and operating under a home rule charter which provides that the annual tax levy shall not exceed 20 mills on the dollar of the taxable valuation of the city for all purposes, and wherein there are due and delinquent special assessments in the sum of \$25,000, or more, may, notwithstanding the maximum of annual tax levy, levy not to exceed three mills annually, in addition to the 20 mills, for the purpose of creating a fund with which to retire and pay outstanding certificates of indebtedness of any such city issued prior to July 1, 1937. All moneys derived from any such additional levy shall be used only for the purpose of retiring such certificates of indebtedness of any such city.

[1937 c. 66 s. 1] (2061-1)

**275.37** [Repealed, 1953 c 29 s 1]

**275.38** [Expired]

**275.39 SCHOOL DISTRICTS; TAX LIMITS.** Sections 275.39 to 275.42 shall apply to all school districts in the state having a population of more than 10,000 and less than 50,000 and having an assessed valuation of taxable property exclusive of money and credits of more than \$50,000,000.

The total amount of taxes which may be levied by or for any such school district for any and all general and special purposes whatsoever, including payment of indebtedness and bonds, and including the county school tax of one mill required to be levied by statute, but exclusive of any state levy, shall not exceed, in the year 1935, \$51.75 per capita of the population of such school district; in the year 1936 shall not exceed \$51 per capita; in the year 1937 shall not exceed \$49 per capita; in the year 1938 shall not exceed \$48 per capita; in the year 1939 shall not exceed \$47.50 per capita; in the year 1940 shall not exceed \$47.50 per capita; in the year 1941 shall not exceed \$47.50 per capita; in the year 1942 and in each year thereafter shall not exceed \$40 per capita.

[1935 c. 132 ss. 1, 2] (2062-1, 2062-2)

**275.40 SINKING FUND FOR BONDS AND INTEREST.** Any such school district having outstanding, at the time of the passage of sections 275.39 to 275.42, any bonded or other indebtedness shall, out of the levies permitted within the limits above stated, set aside each year sufficient money to pay and discharge the interest on such bonded or other indebtedness and at least one-tenth of the principal of such indebtedness. In addition thereto, such school district shall establish and set aside out of the levies permitted within the limits above stated a sinking fund sufficient so that by January 1, 1942, and including the amounts apportioned thereto in the levy of the year 1941, there will have been accumulated in such fund enough to pay and discharge all bonded indebtedness existing at the time of the passage of sections 275.39 to 275.42, with interest thereon. Such school district shall, prior to making the levy of the year 1935, by resolution determine the amount of money from each year's tax levy up to and including the levy for the year 1941, which shall be set aside to meet bond payments and interest and accumulate the sinking fund above provided for, and shall certify a copy of such resolution to the auditor of the county in which such school district is situated. If the outstanding indebtedness of the school district consists of bonds held by the State of Minnesota, the county auditor, each year as the tax levy is made, shall spread the same so that at least the amounts stated in the resolution are levied for state loan bonds and interest thereon, and when collected are paid into the special fund provided by law for that purpose. Such levies shall be spread so that the total levy for the district does not exceed in any year the limits herein provided.

[1935 c. 132 s. 3] (2062-3)

**275.41 WHICH CENSUS GOVERNS.** For the purposes of sections 275.39 to

275.42, the last state or federal census of population taken prior to the enactment hereof shall govern and shall be conclusive in determining hereunder the population of any such school district until and including the levy of the year 1942; thereafter the last respective state or federal census of population taken prior to the calendar year in which any such levy may be made shall govern; provided, that if the federal census of 1940 or any subsequent decennial federal census shall not be taken so as to show the population of any school district hereunder; or, if the population of such school district cannot be computed from the district enumerators' reports prepared and filed at the time of the taking of the federal census, the governing body of the school district shall, at any time within two years following the end of the calendar year in which such federal census is taken, have a special census taken of the population of the district in the following manner: The governing body of the school district shall pass a resolution requesting the taking thereof by the secretary of state, and shall furnish the secretary of state a certified copy thereof; whereupon the secretary of state shall cause such census to be taken under his immediate supervision and under such rules and regulations as he may prescribe, and shall certify the result thereof to the governing body of any such school district within three months from the receipt by him of such resolution. The expense of taking such census shall be paid by the school district in which the same is taken. In the year 1945, and every tenth year thereafter, the governing body of such school district may, if it desires a special census taken of the population of the district, have the same taken under the direction of the secretary of state in the manner above provided.

[1935 c. 132 s. 4] (2062-4)

**275.42 COUNTY AUDITOR TO MAKE LEVY WITHIN LIMIT.** If any such school district shall return to the county auditor a levy greater than herein permitted, such county auditor shall extend only such amount of taxes as the limitations herein prescribed will permit.

[1935 c. 132 s. 5] (2062-5)

**275.43** [Repealed, 1965 c 45 s 73]

**275.44 CERTAIN VILLAGES AND CITIES, LIMITATION OF TAX LEVY.** Sections 275.44 to 275.47 shall apply to all villages and cities in the state having a population of more than 10,000 and less than 50,000 and having an assessed valuation of taxable property exclusive of money and credits of more than \$35,000,000.

The total amount of taxes levied in the years hereinafter designated by or for any such city or village for any and all general and special purposes, exclusive of taxes levied for special assessments for local improvements upon property specially benefited thereby, shall not exceed in the year 1935 \$62.50 per capita of the population of such city or village; in the year 1936 shall not exceed \$60 per capita of the population of such city or village; in the year 1937 shall not exceed \$57.50 per capita of the population of such city or village; in the year 1938 shall not exceed \$55 per capita of the population of such city or village; in the year 1939 shall not exceed \$52.50 per capita of the population of such city or village; and in the year 1940 and in each year thereafter such total levy shall not exceed \$50 per capita of the population of such city or village.

If any such city or village, subject to the provisions of Laws 1929, Chapter 208, has, prior to the calendar year 1929, incurred by proper authority a valid indebtedness, including bonds issued in 1929 to fund indebtedness incurred prior thereto, in excess of its cash on hand plus any amount in any sinking fund such city or village, within but not above the limits now permitted by law, in addition to the foregoing, may levy sufficient amounts to pay and discharge such excess indebtedness, bonds, and interest thereon; but any such additional sum so levied shall be separately levied; and when collected shall be paid into a separate fund and used only for the purpose of paying such excess indebtedness, bonds, and interest thereon.

[1935 c. 134 ss. 1, 2] (2066-7, 2066-8)

**275.45 WHICH CENSUS GOVERNS.** For the purposes of sections 275.44 to 275.47, the last respective state or federal census of population taken prior to the enactment thereof shall govern and be conclusive in determining hereunder the population of any such city or village in fixing all levies up to and including the levy of the year 1942. For levies subsequent to the year 1942 the last respective state or federal census prior to the calendar year in which any such levy may be made shall govern. In the year 1945, and each tenth year thereafter, the council

of such city or village may, in case it desires a special census, pass a resolution requesting the taking thereof by the secretary of state, and shall furnish the secretary of state a certified copy thereof; whereupon the secretary of state shall cause such census to be taken under his immediate supervision, and under such rules and regulations as he may prescribe, and shall certify the result thereof to the council of such village or city within three months from the receipt by him of such certified copy of resolution. The expense of taking such census shall be paid by the city or village in which the same is taken.

[1935 c. 134 s. 3] (2066-9)

**275.46 LIMITATION OF LEVY.** Sections 275.44 to 275.47 shall not authorize, or be construed as in any instance authorizing, the levy of total amounts of taxes in any year in excess of the amount allowed by law at the time of the passage of Laws 1935, Chapter 134, and shall be considered an additional limitation.

[1935 c. 134 s. 4] (2066-10)

**275.47 COUNTY AUDITOR TO MAKE LEVY WITHIN LIMIT.** If any such city or village shall return to the county auditor a levy greater than herein permitted, such county auditor shall extend only such amount of taxes as the limitations herein prescribed will permit.

[1935 c. 134 s. 5] (2066-11)

**275.48 ADDITIONAL TAX LEVIES IN CERTAIN MUNICIPALITIES.** Whenever the assessed valuation of any city, village, township or school district for any taxable year is reduced after the taxes for such year have been spread by the county auditor and whenever the mill rate as determined by the county auditor based upon the original assessed valuation is applied upon such reduced valuations and does not produce the full amount of taxes as actually levied and certified for such taxable year upon the original assessed valuations, such city, village, township or school district may include in its tax levy made following such reduction in assessed valuation, an amount equal to the difference between the total amount of taxes actually levied and certified for such taxable year upon the original assessed valuation, not exceeding the maximum amount which could be raised upon such assessed valuation as reduced, within existing mill limitations, if any, and the amount of taxes collected for such taxable year upon such reduced valuations.

The amount of taxes so included shall be levied separately and shall be levied in addition to all limitations permitted by section 275.11, as other applicable laws limiting levies in cities, villages, towns or school districts.

[1943 c 523 s 1, 2]

**275.49 COMPUTATIONS TIED TO TAX VALUATION.** For the purpose of computing the amount or rate of any salary, aid, tax, or debt authorized, required, or limited by any provision of any law or charter, where such authorization, requirement, or limitation is related in any manner to any value or valuation of taxable property within the state or within any of its taxing districts, such property shall include all property of any class exempted from taxation by Extra Session Laws 1967, Chapter 32 at its value or valuation in 1966 as determined in accordance with law.

[Ex:1967 c 32 art 15 s 1]