

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.

History: (2055) *RL s 866*

275.011 MILL RATE LEVY LIMITATIONS; CONVERSION FROM MILLS TO DOLLARS.

Subdivision 1. The property tax levied for any purpose under a special law that is not codified in Minnesota Statutes or a city charter provision and that is subject to a mill rate limitation imposed by the special law or city charter provision, excluding levies subject to mill rate limitations that use adjusted assessed values determined by the commissioner of revenue under section 124.2131, must not exceed the following amount for the years specified:

(a) for taxes payable in 1988, the product of the applicable mill rate limitation imposed by special law or city charter provision multiplied by the total assessed valuation of all taxable property subject to the tax 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 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 subject to the tax divided by the assessment year 1987 total market valuation of all taxable property subject to the tax; and

(c) for taxes payable in 1990 and subsequent years, the product of (1) the property tax levy limitation for the previous year determined pursuant to this subdivision multiplied by (2) an index for market valuation changes equal to the total market valuation of all taxable property subject to the tax for the current assessment year divided by the total market valuation of all taxable property subject to the tax for the previous assessment year.

For the purpose of determining the 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 subject to the tax 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).

Subd. 2. A mill rate levy limitation imposed by a special law or city charter provision that is presently in effect, excluding those mill rate levy limitations that use adjusted assessed values determined by the commissioner of revenue under section 124.2131, shall be construed to allow no more and no less property taxes than the amount determined under this section.

Subd. 3. **County capital improvement mill limits.** For purposes of determining the mill rate limits applicable to county capital improvement programs under section 373.40, the mill rate limit applicable to the county must be divided by 0.45 and multiplied by the county's assessed value for taxes payable in 1988. The resulting dollar amount must be used in determining the limitation under the procedures provided by this section.

History: 1988 c 719 art 5 s 36; 1989 c 277 art 4 s 21,22; 1989 c 329 art 13 s 8

275.02 STATE LEVY, EXCEPTIONS; CERTIFICATION OF TAX RATE.

The state tax shall be levied on all taxable property in the state. The rate of the tax shall be certified by the state auditor to each county auditor on or before November 15 annually.

History: (2056) RL s 867; 1935 c 282; Ex1959 c 70 art 2 s 1; 1965 c 45 s 49; 1984 c 593 s 33

275.03 [Repealed, 1993 c 375 art 3 s 47]

275.035 [Repealed, 1988 c 719 art 6 s 21]

275.04 [Repealed, 1965 c 45 s 73]

275.05 [Repealed, 1965 c 45 s 73]

275.06 [Repealed, 1965 c 45 s 73]

275.064 [Repealed, 1996 c 310 s 1]

275.065 PROPOSED PROPERTY TAXES; NOTICE.

Subdivision 1. **Proposed levy.** (a) Notwithstanding any law or charter to the contrary, on or before September 15, each taxing authority, other than a school district, shall adopt a proposed budget and shall certify to the county auditor the proposed or, in the case of a town, the final property tax levy for taxes payable in the following year.

(b) On or before September 30, each school district shall certify to the county auditor the proposed property tax levy for taxes payable in the following year. The school district may certify the proposed levy as:

(1) a specific dollar amount; or

(2) an amount equal to the maximum levy limitation certified by the commissioner of children, families, and learning to the county auditor according to section 124.918, subdivision 1.

(c) If the board of estimate and taxation or any similar board that establishes maximum tax levies for taxing jurisdictions within a first class city certifies the maximum property tax levies for funds under its jurisdiction by charter to the county auditor by September 15, the city shall be deemed to have certified its levies for those taxing jurisdictions.

(d) For purposes of this section, "taxing authority" includes all home rule and statutory cities, towns, counties, school districts, and special taxing districts as defined in section 275.066. Intermediate school districts that levy a tax under chapter 124 or 136D, joint powers boards established under sections 124.491 to 124.495, and common school districts No. 323, Franconia, and No. 815, Prinsburg, are also special taxing districts for purposes of this section.

Subd. 1a. **Overlapping jurisdictions.** In the case of a taxing authority lying in two or more counties, the home county auditor shall certify the proposed levy and the proposed local tax rate to the other county auditor by September 20. The home county auditor must estimate the levy or rate in preparing the notices required in subdivision 3, if the other county has not certified the appropriate information. If requested by the home county auditor, the other county auditor must furnish an estimate to the home county auditor.

Subd. 1b. [Repealed, 1992 c 511 art 3 s 9]

Subd. 2. [Repealed, 1Sp1989 c 1 art 9 s 85]

Subd. 3. **Notice of proposed property taxes.** (a) The county auditor shall prepare and the county treasurer shall deliver after November 10 and on or before November 24 each

year, by first class mail to each taxpayer at the address listed on the county's current year's assessment roll, a notice of proposed property taxes and, in the case of a town, final property taxes.

(b) The commissioner of revenue shall prescribe the form of the notice.

(c) The notice must inform taxpayers that it contains the amount of property taxes each taxing authority other than a town proposes to collect for taxes payable the following year and, for a town, the amount of its final levy. It must clearly state that each taxing authority, including regional library districts established under section 134.201, and including the metropolitan taxing districts as defined in paragraph (i), but excluding all other special taxing districts and towns, will hold a public meeting to receive public testimony on the proposed budget and proposed or final property tax levy, or, in case of a school district, on the current budget and proposed property tax levy. It must clearly state the time and place of each taxing authority's meeting and an address where comments will be received by mail.

(d) The notice must state for each parcel:

(1) the market value of the property as determined under section 273.11, and used for computing property taxes payable in the following year and for taxes payable in the current year; and, in the case of residential property, whether the property is classified as homestead or nonhomestead. The notice must clearly inform taxpayers of the years to which the market values apply and that the values are final values;

(2) by county, city or town, school district excess referenda levy, remaining school district levy, regional library district, if in existence, the total of the metropolitan special taxing districts as defined in paragraph (i) and the sum of the remaining special taxing districts, and as a total of the taxing authorities, including all special taxing districts, the proposed or, for a town, final net tax on the property for taxes payable the following year and the actual tax for taxes payable the current year. If a school district has certified under section 124A.03, subdivision 2, that a referendum will be held in the school district at the November general election, the county auditor must note next to the school district's proposed amount that a referendum is pending and that, if approved by the voters, the tax amount may be higher than shown on the notice. For the purposes of this subdivision, "school district excess referenda levy" means school district taxes for operating purposes approved at referendums, including those taxes based on net tax capacity as well as those based on market value. "School district excess referenda levy" does not include school district taxes for capital expenditures approved at referendums or school district taxes to pay for the debt service on bonds approved at referenda. In the case of the city of Minneapolis, the levy for the Minneapolis library board and the levy for Minneapolis park and recreation shall be listed separately from the remaining amount of the city's levy. In the case of a parcel where tax increment or the fiscal disparities areawide tax under chapter 276A or 473F applies, the proposed tax levy on the captured value or the proposed tax levy on the tax capacity subject to the areawide tax must each be stated separately and not included in the sum of the special taxing districts; and

(3) the increase or decrease in the amounts in clause (2) from taxes payable in the current year to proposed or, for a town, final taxes payable the following year, expressed as a dollar amount and as a percentage.

(e) The notice must clearly state that the proposed or final taxes do not include the following:

(1) special assessments;

(2) levies approved by the voters after the date the proposed taxes are certified, including bond referenda, school district levy referenda, and levy limit increase referenda;

(3) amounts necessary to pay cleanup or other costs due to a natural disaster occurring after the date the proposed taxes are certified;

(4) amounts necessary to pay tort judgments against the taxing authority that become final after the date the proposed taxes are certified; and

(5) the contamination tax imposed on properties which received market value reductions for contamination.

(f) Except as provided in subdivision 7, failure of the county auditor to prepare or the county treasurer to deliver the notice as required in this section does not invalidate the proposed or final tax levy or the taxes payable pursuant to the tax levy.

(g) If the notice the taxpayer receives under this section lists the property as nonhomestead and the homeowner provides satisfactory documentation to the county assessor that the property is owned and used as the owner's homestead, the assessor shall reclassify the property to homestead for taxes payable in the following year.

(h) In the case of class 4 residential property used as a residence for lease or rental periods of 30 days or more, the taxpayer must either:

(1) mail or deliver a copy of the notice of proposed property taxes to each tenant, renter, or lessee; or

(2) post a copy of the notice in a conspicuous place on the premises of the property.

The notice must be mailed or posted by the taxpayer by November 27 or within three days of receipt of the notice, whichever is later. A taxpayer may notify the county treasurer of the address of the taxpayer, agent, caretaker, or manager of the premises to which the notice must be mailed in order to fulfill the requirements of this paragraph.

(i) For purposes of this subdivision, subdivisions 5a and 6, "metropolitan special taxing districts" means the following taxing districts in the seven-county metropolitan area that levy a property tax for any of the specified purposes listed below:

(1) metropolitan council under section 473.132, 473.167, 473.249, 473.325, 473.446, 473.521, 473.547, or 473.834;

(2) metropolitan airports commission under section 473.667, 473.671, or 473.672; and

(3) metropolitan mosquito control commission under section 473.711.

For purposes of this section, any levies made by the regional rail authorities in the county of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, or Washington under chapter 398A shall be included with the appropriate county's levy and shall be discussed at that county's public hearing.

(j) For taxes levied in 1996, payable in 1997 only, in the case of a statutory or home rule charter city or town that exercises the local levy option provided in section 473.388, subdivision 7, the notice of its proposed taxes may include a statement of the amount by which its proposed tax increase for taxes payable in 1997 is attributable to its exercise of that option, together with a statement that the levy of the metropolitan council was decreased by a similar amount because of the exercise of that option.

Subd. 4. Costs. If the reasonable cost of the county auditor's services and the cost of preparing and mailing the notice required in this section exceed the amount distributed to the county by the commissioner of revenue to administer this section, the taxing authority must reimburse the county for the excess cost. The excess cost must be apportioned between taxing jurisdictions as follows:

(1) one-third is allocated to the county;

(2) one-third is allocated to cities and towns within the county; and

(3) one-third is allocated to school districts within the county.

The amounts in clause (2) must be further apportioned among the cities and towns in the proportion that the number of parcels in the city and town bears to the number of parcels in all the cities and towns within the county. The amount in clause (3) must be further apportioned among the school districts in the proportion that the number of parcels in the school district bears to the number of parcels in all school districts within the county.

Subd. 5. [Repealed, 1Sp1989 c 1 art 9 s 85]

Subd. 5a. Public advertisement. (a) A city that has a population of more than 2,500, county, a metropolitan special taxing district as defined in subdivision 3, paragraph (i), a regional library district established under section 134.201, or school district shall advertise in a newspaper a notice of its intent to adopt a budget and property tax levy or, in the case of a school district, to review its current budget and proposed property taxes payable in the following year, at a public hearing. The notice must be published not less than two business days nor more than six business days before the hearing.

The advertisement must be at least one-eighth page in size of a standard-size or a tabloid-size newspaper. The advertisement must not be placed in the part of the newspaper where legal notices and classified advertisements appear. The advertisement must be published in an official newspaper of general circulation in the taxing authority. The newspaper

selected must be one of general interest and readership in the community, and not one of limited subject matter. The advertisement must appear in a newspaper that is published at least once per week.

For purposes of this section, the metropolitan special taxing district's advertisement must only be published in the Minneapolis Star and Tribune and the Saint Paul Pioneer Press.

(b) The advertisement must be in the following form, except that the notice for a school district may include references to the current budget in regard to proposed property taxes.

"NOTICE OF PROPOSED
PROPERTY TAXES
(City/County/School District/Metropolitan
Special Taxing District/Regional
Library District) of

The governing body of will soon hold budget hearings and vote on the property taxes for (city/county/metropolitan special taxing district/regional library district services that will be provided in 199_/school district services that will be provided in 199_ and 199_).

NOTICE OF PUBLIC HEARING:

All concerned citizens are invited to attend a public hearing and express their opinions on the proposed (city/county/school district/metropolitan special taxing district/regional library district) budget and property taxes, or in the case of a school district, its current budget and proposed property taxes, payable in the following year. The hearing will be held on (Month/Day/Year) at (Time) at (Location, Address)."

(c) A city with a population of over 500 but not more than 2,500 must advertise by posted notice as defined in section 645.12, subdivision 1. The advertisement must be posted at the time provided in paragraph (a). It must be in the form required in paragraph (b).

(d) For purposes of this subdivision, the population of a city is the most recent population as determined by the state demographer under section 4A.02.

(e) The commissioner of revenue, subject to the approval of the chairs of the house and senate tax committees, shall prescribe the form and format of the advertisement.

(f) For calendar year 1993, each taxing authority required to publish an advertisement must include on the advertisement a statement that information on the increases or decreases of the total budget, including employee and independent contractor compensation in the prior year, current year, and proposed budget year will be discussed at the hearing.

(g) Notwithstanding paragraph (f), for 1993, the commissioner of revenue shall prescribe the form, format, and content of an advertisement comparing current and proposed expense budgets for the metropolitan council, the metropolitan airports commission, and the metropolitan mosquito control commission. The expense budget must include occupancy, personnel, contractual and capital improvement expenses. The form, format, and content of the advertisement must be approved by the chairs of the house and senate tax committees prior to publication.

Subd. 6. Public hearing; adoption of budget and levy. Between November 29 and December 20, the governing bodies of a city that has a population over 500, county, metropolitan special taxing districts as defined in subdivision 3, paragraph (i), and regional library districts shall each hold a public hearing to discuss and seek public comment on its final budget and property tax levy for taxes payable in the following year, and the governing body of the school district shall hold a public hearing to review its current budget and proposed property tax levy for taxes payable in the following year. The metropolitan special taxing districts shall be required to hold only a single joint public hearing, the location of which will be determined by the affected metropolitan agencies.

At a subsequent hearing, each county, school district, city, and metropolitan special taxing district may amend its proposed property tax levy and must adopt a final property tax levy. Each county, city, and metropolitan special taxing district may also amend its proposed budget and must adopt a final budget at the subsequent hearing. A school district is not required to adopt its final budget at the subsequent hearing. The subsequent hearing of a taxing authority must be held on a date subsequent to the date of the taxing authority's initial public

hearing, or subsequent to the date of its continuation hearing if a continuation hearing is held. The subsequent hearing may be held at a regularly scheduled board or council meeting or at a special meeting scheduled for the purposes of the subsequent hearing. The subsequent hearing of a taxing authority does not have to be coordinated by the county auditor to prevent a conflict with an initial hearing, a continuation hearing, or a subsequent hearing of any other taxing authority. All subsequent hearings must be held prior to five working days after December 20 of the levy year.

The time and place of the subsequent hearing must be announced at the initial public hearing or at the continuation hearing.

The property tax levy certified under section 275.07 by a city, county, metropolitan special taxing district, regional library district, or school district must not exceed the proposed levy determined under subdivision 1, except by an amount up to the sum of the following amounts:

(1) the amount of a school district levy whose voters approved a referendum to increase taxes under section 124.82, subdivision 3, 124A.03, subdivision 2, or 124B.03, subdivision 2, after the proposed levy was certified;

(2) the amount of a city or county levy approved by the voters after the proposed levy was certified;

(3) the amount of a levy to pay principal and interest on bonds approved by the voters under section 475.58 after the proposed levy was certified;

(4) the amount of a levy to pay costs due to a natural disaster occurring after the proposed levy was certified, if that amount is approved by the commissioner of revenue under subdivision 6a;

(5) the amount of a levy to pay tort judgments against a taxing authority that become final after the proposed levy was certified, if the amount is approved by the commissioner of revenue under subdivision 6a;

(6) the amount of an increase in levy limits certified to the taxing authority by the commissioner of children, families, and learning or the commissioner of revenue after the proposed levy was certified; and

(7) the amount required under section 124.755.

At the hearing under this subdivision, the percentage increase in property taxes proposed by the taxing authority, if any, and the specific purposes for which property tax revenues are being increased must be discussed.

During the discussion, the governing body shall hear comments regarding a proposed increase and explain the reasons for the proposed increase. The public shall be allowed to speak and to ask questions. At the subsequent hearing held as provided in this subdivision, the governing body, other than the governing body of a school district, shall adopt its final property tax levy prior to adopting its final budget.

If the hearing is not completed on its scheduled date, the taxing authority must announce, prior to adjournment of the hearing, the date, time, and place for the continuation of the hearing. The continued hearing must be held at least five business days but no more than 14 business days after the original hearing.

The hearing must be held after 5:00 p.m. if scheduled on a day other than Saturday. No hearing may be held on a Sunday. The governing body of a county shall hold a hearing on the second Tuesday in December each year, and may hold additional hearings on other dates before December 20 if necessary for the convenience of county residents. If the county needs a continuation of its hearing, the continued hearing shall be held on the third Tuesday in December. If the third Tuesday in December falls on December 21, the county's continuation hearing shall be held on Monday, December 20. The county auditor shall provide for the coordination of hearing dates for all cities and school districts within the county.

The metropolitan special taxing districts shall hold a joint public hearing on the first Monday of December. A continuation hearing, if necessary, shall be held on the second Monday of December.

By August 10, each school board and the board of the regional library district shall certify to the county auditors of the counties in which the school district or regional library district

is located the dates on which it elects to hold its hearings and any continuations. If a school board or regional library district does not certify the dates by August 10, the auditor will assign the hearing date. The dates elected or assigned must not conflict with the hearing dates of the county or the metropolitan special taxing districts. By August 20, the county auditor shall notify the clerks of the cities within the county of the dates on which school districts and regional library districts have elected to hold their hearings. At the time a city certifies its proposed levy under subdivision 1 it shall certify the dates on which it elects to hold its hearings and any continuations. For its initial hearing and for the subsequent hearing at which the final property tax levy will be adopted, the city must not select dates that conflict with the county hearing dates, metropolitan special taxing district dates, or with those elected by or assigned to the school districts or regional library district in which the city is located. For continuation hearings, the city may select dates that conflict with other taxing authorities' dates if the city deems it necessary.

The county hearing dates and the city, metropolitan special taxing district, regional library district, and school district hearing dates must be designated on the notices required under subdivision 3. The continuation dates need not be stated on the notices.

This subdivision does not apply to towns and special taxing districts other than regional library districts and metropolitan special taxing districts.

Notwithstanding the requirements of this section, the employer is required to meet and negotiate over employee compensation as provided for in chapter 179A.

Subd. 6a. Approval of commissioner. (a) A taxing authority may appeal to the commissioner of revenue for authorization to levy an amount over the amount of the proposed levy. The taxing authority must provide evidence satisfactory to the commissioner that it has incurred costs for the purposes specified in paragraph (b). The commissioner may approve an increase in the taxing authority's levy of up to the amount of costs incurred or a lesser amount determined by the commissioner. The commissioner's decision is final.

(b) A levy addition may be made under paragraph (a) for the following costs incurred against the proposed levy is certified: (1) the unreimbursed costs to satisfy judgments rendered against the taxing authority by a court of competent jurisdiction in a tort action in excess of \$50,000 or ten percent of the current year's proposed certified levy whichever is less; and (2) the costs incurred in clean up of a natural disaster. For purposes of this subdivision, "natural disaster" includes the occurrence or threat of widespread or severe damage, injury, or loss of life or property resulting from causes such as earthquake, fire, flood, windstorm, wave action, oil spill, water contamination, air contamination, or drought.

Subd. 7. Certification of compliance. At the time the taxing authority certifies its tax levy under section 275.07, it shall certify to the commissioner of revenue its compliance with this section. The certification must contain the information required by the commissioner of revenue to determine compliance with this section. If the commissioner determines that the taxing authority has failed to substantially comply with the requirements of this section, the commissioner of revenue shall notify the county auditor. The decision of the commissioner is final. When fixing rates under section 275.08 for a taxing authority that has not complied with this section, the county auditor must use the taxing authority's previous year's levy, plus any additional amounts necessary to pay principal and interest on general obligation bonds of the taxing authority for which its taxing powers have been pledged if the bonds were issued before 1989.

Subd. 8. Hearing. Notwithstanding any other provision of law, Ramsey county, the city of St. Paul, and independent school district No. 625 are authorized to and shall hold their public hearing jointly. The hearing must be held on the second Tuesday of December each year. The advertisement required in subdivision 5a may be a joint advertisement. The hearing is otherwise subject to the requirements of this section.

Ramsey county is authorized to hold an additional hearing or hearings as provided under this section, provided that any additional hearings must not conflict with the hearing dates of the other taxing districts. However, if Ramsey county elects not to hold such addi-

tional hearing or hearings, the joint hearing required by this subdivision must be held in a St. Paul location convenient to residents of Ramsey county.

History: 1988 c 719 art 5 s 30; 1Sp1989 c 1 art 2 s 11; art 9 s 31-38; 1990 c 604 art 3 s 23-26; 1991 c 130 s 28,37; 1991 c 199 art 2 s 20; 1991 c 265 art 9 s 64-66; 1991 c 291 art 5 s 1-3; 1992 c 499 art 8 s 21; art 12 s 24,29; 1992 c 511 art 3 s 2-7; art 5 s 8; 1992 c 603 s 24; 1993 c 224 art 1 s 30; 1993 c 271 s 3; 1993 c 375 art 3 s 24; art 7 s 9-12; art 12 s 10; 1994 c 416 art 1 s 25-27; 1994 c 510 art 1 s 8; 1994 c 587 art 3 s 10; art 7 s 5; 1994 c 628 art 3 s 23,24; 1995 c 264 art 3 s 14,15; art 16 s 12; 1Sp1995 c 3 art 1 s 52; art 16 s 13; 1996 c 305 art 1 s 60; 1996 c 455 art 5 s 1,2; 1996 c 471 art 3 s 16-18; art 11 s 2

NOTE: The amendment to subdivision 3 by Laws 1996, chapter 471, article 11, section 2, is effective July 1, 1997, for taxes levied in 1997, payable in 1998 and subsequent years, except as provided in section 276A.03. Laws 1996, chapter 471, article 11, section 20.

NOTE: Subdivision 8, as added by Laws 1993, chapter 375, article 7, section 12, expires after December 31, 1997. Laws 1993, chapter 375, article 7, section 29.

NOTE: Subdivision 3 was amended by Laws 1995, chapter 264, article 4, section 4, effective for property tax refunds payable as deductions on property tax statements in 1999 and thereafter. Laws 1995, chapter 264, article 4, section 20, as amended by Laws 1996, chapter 471, article 3, section 52. When effective, the subdivision will read as follows:

"Subd. 3. **Notice of proposed property taxes.** (a) The county auditor shall prepare and the county treasurer shall deliver after November 10 and on or before November 24 each year, by first class mail to each taxpayer at the address listed on the county's current year's assessment roll, a notice of proposed property taxes and, in the case of a town, final property taxes.

(b) The commissioner of revenue shall prescribe the form of the notice.

(c) The notice must inform taxpayers that it contains the amount of property taxes each taxing authority other than a town proposes to collect for taxes payable the following year and, for a town, the amount of its final levy. It must clearly state that each taxing authority, including regional library districts established under section 134.201, and including the metropolitan taxing districts as defined in paragraph (i), but excluding all other special taxing districts and towns, will hold a public meeting to receive public testimony on the proposed budget and proposed or final property tax levy, or, in case of a school district, on the current budget and proposed property tax levy. It must clearly state the time and place of each taxing authority's meeting and an address where comments will be received by mail.

(d) The notice must state for each parcel:

(1) the market value of the property as determined under section 273.11, and used for computing property taxes payable in the following year and for taxes payable in the current year; and, in the case of residential property, whether the property is classified as homestead or nonhomestead. The notice must clearly inform taxpayers of the years to which the market values apply and that the values are final values;

(2) by county, city or town, school district excess referenda levy, remaining school district levy, regional library district, if in existence, the total of the metropolitan special taxing districts as defined in paragraph (i) and the sum of the remaining special taxing districts, and as a total of the taxing authorities, including all special taxing districts, the proposed or, for a town, final net tax on the property for taxes payable the following year, including separate deductions for the property tax refunds under section 290A.04, subdivisions 2 and 2h, and the actual tax for taxes payable the current year, including separate deductions for the property tax refunds under section 290A.04, subdivisions 2 and 2h. If a school district has certified under section 124A.03, subdivision 2, that a referendum will be held in the school district at the November general election, the county auditor must note next to the school district's proposed amount that a referendum is pending and that, if approved by the voters, the tax amount may be higher than shown on the notice. For the purposes of this subdivision, "school district excess referenda levy" means school district taxes for operating purposes approved at referendums, including those taxes based on net tax capacity as well as those based on market value. "School district excess referenda levy" does not include school district taxes for capital expenditures approved at referendums or school district taxes to pay for the debt service on bonds approved at referenda. In the case of the city of Minneapolis, the levy for the Minneapolis library board and the levy for Minneapolis park and recreation shall be listed separately from the remaining amount of the city's levy. In the case of a parcel where tax increment or the fiscal disparities areawide tax under chapter 276A or 473F applies, the proposed tax levy on the captured value or the proposed tax levy on the tax capacity subject to the areawide tax must each be stated separately and not included in the sum of the special taxing districts; and

(3) the increase or decrease in the amounts in clause (2) from taxes payable in the current year to proposed or, for a town, final taxes payable the following year, expressed as a dollar amount and as a percentage.

(e) The notice must clearly state that the proposed or final taxes do not include the following and that these items may increase the proposed tax shown on the notice:

(1) special assessments;

(2) levies approved by the voters after the date the proposed taxes are certified, including bond referenda, school district levy referenda, and levy limit increase referenda;

(3) amounts necessary to pay cleanup or other costs due to a natural disaster occurring after the date the proposed taxes are certified;

(4) amounts necessary to pay tort judgments against the taxing authority that become final after the date the proposed taxes are certified; and

(5) the contamination tax imposed on properties which received market value reductions for contamination.

The notice must state that the deduction for a property tax refund under section 290A.04, subdivision 2h, is contingent upon continuity in ownership of the property.

(f) Except as provided in subdivision 7, failure of the county auditor to prepare or the county treasurer to deliver the notice as required in this section does not invalidate the proposed or final tax levy or the taxes payable pursuant to the tax levy.

(g) If the notice the taxpayer receives under this section lists the property as nonhomestead and the homeowner provides satisfactory documentation to the county assessor that the property is owned and used as the owner's homestead, the assessor shall reclassify the property to homestead for taxes payable in the following year.

(h) In the case of class 4 residential property used as a residence for lease or rental periods of 30 days or more, the taxpayer must either:

- (1) mail or deliver a copy of the notice of proposed property taxes to each tenant, renter, or lessee; or
- (2) post a copy of the notice in a conspicuous place on the premises of the property.

The notice must be mailed or posted by the taxpayer by November 27 or within three days of receipt of the notice, whichever is later. A taxpayer may notify the county treasurer of the address of the taxpayer, agent, caretaker, or manager of the premises to which the notice must be mailed in order to fulfill the requirements of this paragraph.

(i) For purposes of this subdivision, subdivisions 5a and 6, "metropolitan special taxing districts" means the following taxing districts in the seven-county metropolitan area that levy a property tax for any of the specified purposes listed below:

- (1) metropolitan council under section 473.132, 473.167, 473.249, 473.325, 473.446, 473.521, 473.547, or 473.834;
- (2) metropolitan airports commission under section 473.667, 473.671, or 473.672; and
- (3) metropolitan mosquito control commission under section 473.711.

For purposes of this section, any levies made by the regional rail authorities in the county of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, or Washington under chapter 398A shall be included with the appropriate county's levy and shall be discussed at that county's public hearing.

(j) For taxes levied in 1996, payable in 1997 only, in the case of a statutory or home rule charter city or town that exercises the local levy option provided in section 473.388, subdivision 7, the notice of its proposed taxes may include a statement of the amount by which its proposed tax increase for taxes payable in 1997 is attributable to its exercise of that option, together with a statement that the levy of the metropolitan council was decreased by a similar amount because of the exercise of that option."

275.066 SPECIAL TAXING DISTRICTS; DEFINITION.

For the purposes of property taxation and property tax state aids, the term "special taxing districts" includes the following entities:

- (1) watershed districts under chapter 103D;
- (2) sanitary districts under sections 115.18 to 115.37;
- (3) regional sanitary sewer districts under sections 115.61 to 115.67;
- (4) regional public library districts under section 134.201;
- (5) park districts under chapter 398;
- (6) regional railroad authorities under chapter 398A;
- (7) hospital districts under sections 447.31 to 447.38;
- (8) St. Cloud metropolitan transit commission under sections 458A.01 to 458A.15;
- (9) Duluth transit authority under sections 458A.21 to 458A.37;
- (10) regional development commissions under sections 462.381 to 462.398;
- (11) housing and redevelopment authorities under sections 469.001 to 469.047;
- (12) port authorities under sections 469.048 to 469.068;
- (13) economic development authorities under sections 469.090 to 469.1081;
- (14) metropolitan council under sections 473.123 to 473.549;
- (15) metropolitan airports commission under sections 473.601 to 473.680;
- (16) metropolitan mosquito control commission under sections 473.701 to 473.716;
- (17) Morrison county rural development financing authority under Laws 1982, chapter 437, section 1;
- (18) Croft Historical Park District under Laws 1984, chapter 502, article 13, section 6;
- (19) East Lake county medical clinic district under Laws 1989, chapter 211, sections 1 to 6;
- (20) Floodwood area ambulance district under Laws 1993, chapter 375, article 5, section 39; and
- (21) any other political subdivision of the state of Minnesota, excluding counties, school districts, cities, and towns, that has the power to adopt and certify a property tax levy to the county auditor, as determined by the commissioner of revenue.

History: 1994 c 416 art 1 s 28; 1995 c 186 s 54; 1995 c 236 s 2

275.067 SPECIAL TAXING DISTRICTS; ORGANIZATION DATE; CERTIFICATION OF LEVY OR SPECIAL ASSESSMENTS.

Special taxing districts as defined in section 275.066 organized on or before July 1 in a calendar year may certify a levy to the county auditor in that same year for property taxes or special assessments to be payable in the following calendar year to the extent that the special taxing district is authorized by statute or special act to levy taxes or special assessments. Special taxing districts organized after July 1 in a calendar year may not certify a levy of property taxes or special assessments to the county auditor under the powers granted to them by statute or special act until the following calendar year.

History: 1994 c 416 art 1 s 29

275.07 CITY, TOWN, COUNTY, AND SCHOOL DISTRICT TAXES.

Subdivision 1. The taxes voted by cities, counties, school districts, and special districts shall be certified by the proper authorities to the county auditor on or before five working days after December 20 in each year. A town must certify the levy adopted by the town board to the county auditor by September 15 each year. If the town board modifies the levy at a special town meeting after September 15, the town board must recertify its levy to the county auditor on or before five working days after December 20. The taxes certified shall not be reduced by the county auditor by the aid received under section 273.1398, subdivision 2, but shall be reduced by the county auditor by the aid received under section 273.1398, subdivision 3. If a city, town, county, school district, or special district fails to certify its levy by that date, its levy shall be the amount levied by it for the preceding year.

Subd. 1a. **Application of limitations.** Any limitation upon the amount that may be levied by a local taxing jurisdiction shall apply to the sum of the levy as certified under subdivision 1 plus the certified homestead and agricultural credit aid amount under section 273.1398, subdivision 2, unless the commissioner of revenue certifies to the county auditor that the limitation applies to the levy under subdivision 1 only.

Subd. 2. In school districts lying in more than one county, the clerk shall certify the tax levied to the auditor of the county in which the administrative offices of the school district are located.

Subd. 3. [Repealed, 1993 c 375 art 4 s 21]

Subd. 4. **Report to commissioner.** On or before October 8 of each year, the county auditor shall report to the commissioner of revenue the proposed levy certified by local units of government under section 275.065, subdivision 1. On or before January 15 of each year, the county auditor shall report to the commissioner of revenue the final levy certified by local units of government under subdivision 1. The levies must be reported in the manner prescribed by the commissioner. The reports must show a total levy and the amount of each special levy.

History: (2058) *RL s 869; 1973 c 123 art 5 s 7; 1977 c 423 art 4 s 5; 1978 c 764 s 101; 1987 c 268 art 6 s 36; art 7 s 40; 1988 c 719 art 5 s 31,32; 1989 c 277 art 2 s 37; 1Sp1989 c 1 art 3 s 23; art 4 s 1,2; art 9 s 39,40; 1990 c 480 art 7 s 17; 1990 c 604 art 3 s 27,28; art 4 s 5; 1993 c 375 art 3 s 25,26; art 4 s 6,7; 1Sp1993 c 1 art 2 s 6; 1994 c 416 art 1 s 65; 1994 c 465 art 3 s 73; 1995 c 264 art 11 s 6; 1996 c 471 art 3 s 19*

275.075 OMISSION BY INADVERTENCE; CORRECTION.

Whenever the amount of taxes as levied and certified by the tax levying body of any county, city, town, or school district has not been, as the result of error, inadvertence, or from the estimates as provided in section 275.08, 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, inadvertence, or from the estimates as provided in section 275.08, in addition to its current levy and in addition to and notwithstanding any limitations to the contrary.

History: 1947 c 71 s 1; 1973 c 123 art 5 s 7; 1Sp1981 c 1 art 8 s 9

275.077 ERRORS BY COUNTY AUDITOR AFFECTING TOWNSHIP LEVY.

Subdivision 1. If an error is made by a county auditor in recording the levy of a township lower than the levy certified by the township, the governing body of the county in which the

error was made shall appropriate and disburse to the affected township sufficient funds to make up for the difference created by the error within 30 days of notification of the error.

Subd. 2. The difference between the correct levy and the erroneous levy shall be added to the township levy for the subsequent levy year; provided that if the amount of the difference exceeds 0.12089 percent of taxable market value, the excess shall be added to the township levy for the second and later subsequent levy years, not to exceed an additional levy of 0.12089 percent of taxable market value in any year, until the full amount of the difference has been levied. The funds collected from the corrected levies shall be used to reimburse the county for the payment required by subdivision 1.

History: 1979 c 16 s 1,2; 1989 c 277 art 4 s 23

275.08 AUDITOR TO FIX RATE.

Subdivision 1. **Generally.** 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 greater amount than the prescribed rates will raise, the auditor shall extend only such amount of tax as the limited rate will produce.

Subd. 1a. For taxes payable in 1989, the county auditor shall compute the gross tax capacity for each parcel according to the class rates specified in section 273.13. The gross tax capacity will be the appropriate class rate multiplied by the parcel's market value. For taxes payable in 1990 and subsequent years, the county auditor shall compute the net tax capacity for each parcel according to the class rates specified in section 273.13. The net tax capacity will be the appropriate class rate multiplied by the parcel's market value.

Subd. 1b. **Computation of tax rates.** The amounts certified to be levied against net tax capacity under section 275.07 by an individual local government unit shall be divided by the total net tax capacity of all taxable properties within the local government unit's taxing jurisdiction. The resulting ratio, the local government's local tax rate, multiplied by each property's net tax capacity shall be each property's net tax capacity tax for that local government unit before reduction by any credits.

Any amount certified to the county auditor to be levied against market value shall be divided by the total referendum market value of all taxable properties within the taxing district. The resulting ratio, the taxing district's new referendum tax rate, multiplied by each property's referendum market value shall be each property's new referendum tax before reduction by any credits. For the purposes of this subdivision, "referendum market value" means the market value as defined in section 124A.02, subdivision 3b.

Subd. 1c. After the local tax rate of a local government has been determined pursuant to subdivision 1b, the auditor shall adjust the local government's local tax rate within each unique taxing jurisdiction as defined in section 273.1398, subdivision 1, in which the local government exercises taxing authority. The adjustment shall equal the unique taxing jurisdiction's disparity reduction aids allocated to the local government pursuant to section 273.1398, subdivision 3, divided by the total tax capacity of all taxable property within the unique taxing jurisdiction. The adjustment shall reduce the local tax rate of the local government within the unique taxing jurisdiction for which the adjustment was calculated.

Subd. 1d. If, after computing each local government's adjusted local tax rate within a unique taxing jurisdiction pursuant to subdivision 1c, the auditor finds that the total adjusted local tax rate of all local governments combined is less than 90 percent of gross tax capacity for taxes payable in 1989 and 90 percent of net tax capacity for taxes payable in 1990 and thereafter, the auditor shall increase each local government's adjusted local tax rate proportionately so the total adjusted local tax rate of all local governments combined equals 90 percent. The total amount of the increase in tax resulting from the increased local tax rates must not exceed the amount of disparity aid allocated to the unique taxing district under section 273.1398. The auditor shall certify to the department of revenue the difference between the disparity aid originally allocated under section 273.1398, subdivision 3, and the amount necessary to reduce the total adjusted local tax rate of all local governments combined to 90 percent. Each local government's disparity reduction aid payment under section 273.1398, subdivision 6, must be reduced accordingly.

Subd. 2. **Estimates.** If, by January 15 of any year, the county auditor has not received from another county auditor the local tax rate or gross tax capacity applicable to any taxing district lying in two or more counties, the county auditor who has not received the necessary information may levy taxes for the overlapping district by estimating the local tax rate or the gross tax capacity.

Subd. 3. **Assistance of county auditor.** A county auditor who has not furnished the local tax rate or gross tax capacity of property in the county by January 15 shall, on request, furnish the county auditor of a county in the overlapping district an estimate of the tax capacities or the local tax rate. The auditor may request the assistance of the county assessor in determining the estimate.

Subd. 4. **Subsequent adjustment.** After the correct local tax rate or net tax capacity has been certified, the amount of taxes over or under levied shall be computed and notice sent to each affected taxing district. If the estimated tax levy exceeds the correct tax levy based on actual net tax capacity and local tax rate, the county treasurer shall remit any amount of excess collected to the affected taxing district. In the following levy year, the estimating county auditor shall adjust the levy of the affected taxing district to compensate for the amount of variance.

In the event that the estimated tax levy is less than the correct tax levy based on actual net tax capacity and local tax rate, the auditor shall adjust the levy of the affected taxing district as provided in section 275.075.

History: (2059) *RL s 870; 1Sp1981 c 1 art 8 s 10; 1986 c 444; 1988 c 719 art 5 s 33-35,84; 1989 c 1 s 2; 1989 c 329 art 13 s 20; 1Sp1989 c 1 art 2 s 11; art 9 s 41,42; 1991 c 291 art 1 s 27; 1995 c 264 art 11 s 7; 1996 c 471 art 3 s 20*

275.081 [Repealed, 1988 c 719 art 5 s 81]

275.082 [Repealed, 1988 c 719 art 5 s 81]

275.09 Subdivision 1. [Repealed, 1984 c 593 s 46]

Subd. 2. [Repealed, 1984 c 593 s 46]

Subd. 3. [Repealed, 1983 c 342 art 3 s 9]

Subd. 3. [Repealed, 1983 c 342 art 3 s 9; 1984 c 593 s 46]

Subd. 4. [Repealed, 1984 c 593 s 46]

275.091 [Repealed, 1984 c 593 s 46]

275.092 LOCAL ACTS LIMITING COUNTY LEVY OR APPROPRIATION.

Any special act for a single county relating to a limitation on the authority of a county board to levy taxes or make an appropriation for a particular purpose, however stated in mills, dollars, or a per capita amount, which is inconsistent with Laws 1973, chapter 583, sections 1 to 35 is superseded.

History: 1973 c 583 s 36

275.10 [Repealed, 1979 c 153 s 2]

275.11 Subdivision 1. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 2. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 3. MS 1957 [Repealed, 1961 c 500 s 2]

Subd. 3. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 4. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

275.12 [Repealed, Ex1971 c 31 art 20 s 25]

275.121 [Local]

275.122 MS 1969 [Expired]

275.123 [Repealed, Ex1971 c 31 art 20 s 25]

275.124 REPORT OF CERTIFIED LEVY.

Prior to April 1 of each year, each county auditor shall report to the commissioner of children, families, and learning on forms furnished by the commissioner, the amount of the

certified levy made by each school district within the county which has taxable property and any other information concerning these levies that is deemed necessary by the commissioner.

History: 1969 c 1109 s 3; 1975 c 162 s 40; 1977 c 447 art 7 s 25; 1978 c 764 s 102; 1Sp1989 c 1 art 9 s 43; 1Sp1995 c 3 art 16 s 13

275.125 Subdivision 1. [Repealed, 1991 c 130 s 38]

Subd. 1a. [Repealed, 1982 c 548 art 7 s 13]

Subd. 2. [Repealed, 1973 c 683 s 30]

Subd. 2a. [Renumbered 124A.03 subdivision 1]

Subd. 2b. [Repealed, 1981 c 358 art 1 s 49]

Subd. 2c. [Renumbered subd 2e]

Subd. 2d. [Renumbered 124A.03 subd 2]

Subd. 2e. [Renumbered 124A.03 subd 3]

Subd. 2f. [Repealed, 3Sp1981 c 2 art 2 s 19]

Subd. 2g. [Repealed, 1984 c 463 art 2 s 8]

Subd. 2h. [Repealed, 1984 c 463 art 2 s 8]

Subd. 2i. [Repealed, 1984 c 463 art 2 s 8]

Subd. 2j. [Repealed, 1984 c 463 art 2 s 8 subd 2; 1Sp1985 c 12 art 1 s 37]

Subd. 2k. [Renumbered 124A.03 subd 4]

Subd. 2l. [Renumbered 124A.03 subd 5]

Subd. 3. [Repealed, 1987 c 398 art 1 s 27]

Subd. 4. [Renumbered 124.912 subdivision 1]

Subd. 4a. [Repealed, 1991 c 130 s 38]

Subd. 5. [Renumbered 124.226 subdivision 1]

Subd. 5a. [Renumbered 124.226 subd 2]

Subd. 5b. [Renumbered 124.226 subd 3]

Subd. 5c. [Renumbered 124.226 subd 4]

Subd. 5d. [Repealed, 1987 c 398 art 2 s 14]

Subd. 5e. [Renumbered 124.226 subd 5]

Subd. 5f. [Renumbered 124.226 subd 6]

Subd. 5g. [Renumbered 124.226 subd 7]

Subd. 5h. [Renumbered 124.226 subd 8]

Subd. 5i. [Renumbered 124.226 subd 9]

Subd. 6. [Repealed, 1979 c 334 art 1 s 27]

Subd. 6a. [Renumbered 124.916 subd 3]

Subd. 6b. [Repealed, 1983 c 314 art 1 s 23]

Subd. 6c. [Repealed, 1983 c 314 art 1 s 23]

Subd. 6d. [Repealed, 1983 c 314 art 1 s 23]

Subd. 6e. [Renumbered 124.912 subd 2]

Subd. 6f. [Repealed, 1989 c 329 art 1 s 18]

Subd. 6h. [Renumbered 124.916 subd 4]

Subd. 6i. [Renumbered 124.912 subd 3]

Subd. 6j. [Renumbered 124.912 subd 6]

Subd. 6k. [Renumbered 124.916 subdivision 1]

Subd. 7. [Repealed, 1979 c 334 art 1 s 27]

Subd. 7a. [Repealed, 1983 c 314 art 1 s 23]

Subd. 7b. [Repealed, 1981 c 358 art 1 s 49]

Subd. 7c. [Repealed, 1983 c 314 art 1 s 23]

Subd. 7d. [Renumbered 124A.06 subd 3a; 124A.08 subd 3a; 124A.10 subd 3a; 124A.12 subd 3a; 124A.14 subd 5a]

- Subd. 7e. [Renumbered 124A.08 subd 5]
- Subd. 8. [Repealed, 1989 c 329 art 4 s 20]
- Subd. 8a. [Repealed, 1987 c 398 art 1 s 27]
- Subd. 8b. [Repealed, 1991 c 265 art 4 s 33]
- Subd. 8c. [Repealed, 1991 c 265 art 3 s 40]
- Subd. 8d. [Repealed, 1991 c 130 s 38; 1991 c 265 art 6 s 67]
- Subd. 8e. [Renumbered 124.912 subd 4]
- Subd. 8f. [Renumbered 124.912 subd 5]
- Subd. 9. [Renumbered 124.918 subd 8]
- Subd. 9a. [Renumbered 124.914 subdivision 1]
- Subd. 9b. [Renumbered 124.914 subd 2]
- Subd. 9c. [Renumbered 124.914 subd 3]
- Subd. 10. [Renumbered 124.918 subdivision 1]
- Subd. 11. [Repealed, 1976 c 271 s 98 subd 1]
- Subd. 11a. [Repealed, 1987 c 398 art 6 s 20]
- Subd. 11b. [Repealed, 1Sp1986 c 1 art 9 s 64]
- Subd. 11c. [Repealed, 1988 c 718 art 8 s 27]
- Subd. 11d. [Renumbered 124.91 subdivision 1]
- Subd. 11e. [Renumbered 124.91 subd 4]
- Subd. 11f. [Renumbered 124.91 subd 2]
- Subd. 11g. [Renumbered 124.91 subd 5]
- Subd. 11h. [Renumbered 124.91 subd 3]
- Subd. 12. [Repealed, 1987 c 398 art 6 s 20]
- Subd. 12a. [Renumbered 124.91 subd 6]
- Subd. 13. [Repealed, 1979 c 334 art 5 s 29]
- Subd. 14. [Repealed, 1981 c 358 art 5 s 47]
- Subd. 14a. [Renumbered 136C.411]
- Subd. 15. [Renumbered 124.918 subd 3]
- Subd. 16. [Repealed, 1Sp1986 c 1 art 9 s 64]
- Subd. 17. [Renumbered 124.918 subd 4]
- Subd. 18. [Renumbered 124.918 subd 2]
- Subd. 19. [Renumbered 124A.03 subd 6]
- Subd. 20. [Renumbered 124.918 subd 5]
- Subd. 21. [Renumbered 124.918 subd 7]
- Subd. 22. [Repealed, 1988 c 719 art 5 s 81]
- Subd. 23. [Renumbered 124.918 subd 6]
- Subd. 24. [Renumbered 124.916 subd 2]
- Subd. 25. [Renumbered 124.2716]

275.126 [Repealed, 1975 c 306 s 34]

275.127 [Repealed, 1976 c 271 s 98 subd 1]

275.128 [Repealed, 1989 c 329 art 9 s 34]

275.13 MS 1969 [Expired]

275.14 CENSUS.

For the purposes of sections 275.124 to 275.16, the population of a city shall be that established by the last federal census, by a special census taken by the United States Bureau of the Census, by an estimate made by the metropolitan council, or by the state demographer made according to section 4A.02, whichever has the latest stated date of count or estimate,

before July 2 of the current levy year. The population of a school district must be as certified by the department of children, families, and learning from the most recent federal census.

In any year in which no federal census is taken pursuant to law in any school district affected by sections 275.124 to 275.16 a population estimate may be made and submitted to the state demographer for approval as hereinafter provided. The school board of a school district, in case it desires a population estimate, shall pass a resolution by July 1 containing a current estimate of the population of the school district and shall submit the resolution to the state demographer. The resolution shall describe the criteria on which the estimate is based and shall be in a form and accompanied by the data prescribed by the state demographer. The state demographer shall determine whether or not the criteria and process described in the resolution provide a reasonable basis for the population estimate and shall inform the school district of that determination within 30 days of receipt of the resolution. If the state demographer determines that the criteria and process described in the resolution do not provide a reasonable basis for the population estimate, the resolution shall be of no effect. If the state demographer determines that the criteria and process do provide a reasonable basis for the population estimate, the estimate shall be treated as the population of the school district for the purposes of sections 275.124 to 275.16 until the population of the school district has been established by the next federal census or until a more current population estimate is prepared and approved as provided herein, whichever occurs first. The state demographer shall establish guidelines for acceptable population estimation criteria and processes. The state demographer shall issue advisory opinions upon request in writing to cities or school districts as to proposed criteria and processes prior to their implementation in an estimation. The advisory opinion shall be final and binding upon the demographer unless the demographer can show cause why it should not be final and binding.

In the event that a census tract employed in taking a federal or local census overlaps two or more school districts, the county auditor shall, on the basis of the best information available, allocate the population of said census tract to the school districts involved.

The term "council," as used in sections 275.124 to 275.16, means any board or body, whether composed of one or more branches, authorized to make ordinances for the government of a city within this state.

History: (2064) 1921 c 417 s 4; 1951 c 447 s 1; 1961 c 593 s 1; 1971 c 16 s 1; 1971 c 783 s 1; 1973 c 123 art 5 s 7; 1980 c 487 s 3; 1985 c 65 s 1; 1989 c 329 art 4 s 16; 1Sp1989 c 1 art 5 s 9; art 9 s 46; 1991 c 345 art 2 s 48; 1Sp1995 c 3 art 16 s 13

275.15 NOT TO INCREASE LEVIES.

Sections 275.124 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.

History: (2065) 1921 c 417 s 5; 1Sp1989 c 1 art 5 s 10

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 chapters 124, 124A, 124B, 136C, and 136D and sections 275.124 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.

History: (2066) 1921 c 417 s 6; 1941 c 543 s 4; 1Sp1989 c 1 art 5 s 11; 1991 c 130 s 33

275.161 [Repealed, 1984 c 593 s 46]

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 [Repealed, 1984 c 593 s 46]

275.24 [Repealed, 1976 c 44 s 70]

275.25 [Repealed, 1969 c 9 s 100]

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, personally and for 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.

History: (2069) RL s 873; 1986 c 444

275.27 CONTRACTS IN EXCESS VOID; LIABILITY OF OFFICERS.

It shall be unlawful for the authorities of any county, town, city, 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 the officer or agent enter or cause to be entered a dissent therefrom in the records of such corporation.

History: (2070) RL s 874; 1973 c 123 art 5 s 7; 1986 c 444

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 net tax capacity 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 a gross local tax rate of .01 percent or a net local tax rate of .01 percent; 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. 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 fails to enter on any such list before its delivery to the treasurer any tax levied, the tax may be subsequently entered. The tax lists shall be deemed completed, and all taxes extended thereon, as of January 1 annually.

Subd. 2. Certificate of auditor. The auditor shall make in each assessment 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. Taxes on real and personal property shall be related to and designated on the property tax statement by the year in which they become payable but the liens shall relate back to the assessment date preceding except as otherwise provided. For cash basis taxpayers, taxes on real and personal property shall relate to the year in which they become payable. For accrual basis taxpayers, taxes on real and personal property shall relate to the year in which the lien arose.

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, the auditor 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 subdivision 1, to be shown in tax lists, there shall also be included the amount of market value of land, building, and machinery, if any, and the total market 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 market 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."

History: (2071, 2072) *RL s 875,876; 1963 c 39 s 1,2; 1963 c 781 s 5; 1965 c 545 s 1; 1969 c 323 s 1; 1973 c 458 s 1; 1975 c 339 s 8; 1980 c 607 art 2 s 18; 1986 c 444; 1988 c 719 art 5 s 84; 1989 c 277 art 4 s 24; 1989 c 329 art 15 s 20; 1Sp1989 c 1 art 2 s 11; art 9 s 47; 1993 c 375 art 2 s 1*

275.29 ABSTRACTS TO COMMISSIONER OF REVENUE.

Not later than March 31, in each year, the county auditor shall make and transmit to the commissioner of revenue, in such form as may be prescribed by the commissioner of revenue, complete abstracts 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.

History: (2073) *RL s 877; 1974 c 86 s 1; 1975 c 46 s 4; 1Sp1989 c 1 art 9 s 48*

275.295 WETLANDS EXEMPTION; REPLACEMENT OF REVENUE.

Subdivision 1. Certification. The total amount of revenue lost as a result of the exemption provided in section 272.02, subdivision 1, paragraph (10), clause (iii), must be certified by the county auditor to the commissioner of revenue and submitted to the commissioner as part of the abstract of tax lists to be filed with the commissioner under the provisions of section 275.29. The amount of revenue lost as a result of the exemption must be computed each year by applying the current local tax rates of the taxing jurisdictions in which the wetlands are located to the net tax capacity of the wetlands. Payment to the county for lost revenue must not be less than the revenue that would have been received in taxes if the wetlands had a

net tax capacity of 50 cents per acre. The commissioner of revenue shall review the certification for accuracy and may make necessary changes or return the certification to the county auditor for corrections.

Subd. 2. Payment. Based on current year tax data reported in the abstracts of tax lists, the commissioner of revenue shall annually determine the taxing district distribution of the amounts certified under subdivision 1. The commissioner shall pay to each taxing district, other than school districts, its total payment for the year at the time distributions are made under section 473H.10.

Subd. 3. Appropriation. There is appropriated from the general fund to the commissioner of revenue the amount necessary to make the payments required in subdivision 2.

History: 1991 c 354 art 4 s 7; 1993 c 375 art 3 s 27

275.30 [Repealed, 1974 c 14 s 1]

275.31 [Repealed, 1980 c 437 s 19]

275.32 [Repealed, 1980 c 437 s 19]

275.33 [Repealed, 1980 c 437 s 19]

275.34 [Repealed, 1980 c 437 s 19]

275.35 [Repealed, 1980 c 437 s 19]

275.36 [Repealed, 1976 c 44 s 70]

275.37 [Repealed, 1953 c 29 s 1]

275.38 [Expired]

275.39 [Repealed, 1976 c 271 s 98 subd 1]

275.40 MS 1967 [Expired]

275.41 [Repealed, 1976 c 271 s 98 subd 1]

275.42 [Repealed, 1976 c 271 s 98 subd 1]

275.43 [Repealed, 1965 c 45 s 73]

275.44 [Repealed, 1984 c 593 s 46]

275.45 [Repealed, 1984 c 593 s 46]

275.46 [Repealed, 1984 c 593 s 46]

275.47 [Repealed, 1984 c 593 s 46]

275.48 ADDITIONAL TAX LEVIES IN CERTAIN TAXING DISTRICTS.

When by virtue of chapter 278, sections 270.07, 375.192, or otherwise, the net tax capacity of a city or township for a taxable year is reduced after the taxes for the year have been spread by the county auditor, and when the local tax rate determined by the county auditor based on the original net tax capacity is applied on the reduced net tax capacity and does not produce the full amount of taxes actually levied and certified for that taxable year on the original net tax capacity, the city or township may include an additional amount in its tax levy made following final determination and notice of the reduction in net tax capacity. The amount shall equal the difference between the total amount of taxes actually levied and certified for that taxable year upon the original net tax capacity, not exceeding the maximum amount which could be raised on the net tax capacity as reduced, within existing local tax rate limitations, if any, and the amount of taxes collected for that taxable year on the reduced net tax capacity.

The amount of taxes so included shall be levied separately and shall be levied in addition to all limitations imposed by law; and further shall not result in any penalty in the nature of a reduction in state aid of any kind.

History: 1943 c 523 s 1,2; 1973 c 123 art 5 s 7; 1975 c 432 s 82; 1978 c 764 s 112; 1982 c 548 art 6 s 23; 1988 c 719 art 5 s 84; 1989 c 329 art 13 s 20; 1Sp1989 c 1 art 2 s 11; 1991 c 130 s 37; 1992 c 499 art 12 s 29; 1993 c 224 art 8 s 11; 1994 c 647 art 8 s 28

275.49 [Repealed, 1988 c 719 art 5 s 81]

275.50 Subdivision 1. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 2. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 3. MS 1986 [Repealed, 1988 c 719 art 5 s 81]

Subd. 4. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 5. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 5a. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 5b. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 6. MS 1982 [Repealed, 1983 c 342 art 3 s 9; 1Sp1989 c 1 art 5 s 51]

Subd. 7. MS 1986 [Repealed, 1988 c 719 art 5 s 81; 1Sp1989 c 1 art 5 s 51]

Subd. 8. MS 1986 [Repealed, 1988 c 719 art 5 s 81; 1Sp1989 c 1 art 5 s 51]

275.51 Subdivision 1. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 2. MS 1978 [Expired]

Subd. 3. MS 1974 [Repealed, 1975 c 437 art 4 s 10; 1Sp1989 c 1 art 5 s 51]

Subd. 3a. MS 1974 [Repealed, 1975 c 437 art 4 s 10; 1Sp1989 c 1 art 5 s 51]

Subd. 3b. MS 1976 [Repealed, 1977 c 423 art 5 s 7; 1Sp1989 c 1 art 5 s 51]

Subd. 3c. MS 1976 [Repealed, 1977 c 423 art 5 s 7; 1Sp1989 c 1 art 5 s 51]

Subd. 3d. MS 1980 [Repealed, 1Sp1981 c 1 art 5 s 13; 1Sp1989 c 1 art 5 s 51]

Subd. 3e. MS 1982 [Repealed, 1983 c 342 art 3 s 9; 1Sp1989 c 1 art 5 s 51]

Subd. 3f. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 3g. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 3h. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 3i. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 3j. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 4. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 5. MS 1982 [Repealed, 1983 c 342 art 3 s 9; 1Sp1989 c 1 art 5 s 51]

Subd. 6. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 7. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

275.515 [Repealed, 3Sp1981 c 2 art 4 s 16]

275.52 [Repealed, 1Sp1981 c 1 art 5 s 13]

275.53 Subdivision 1. [Repealed, 1Sp1981 c 1 art 5 s 13]

Subd. 1a. [Repealed, 1980 c 487 s 23; 1Sp1981 c 1 art 5 s 13]

Subd. 2. [Repealed, 1Sp1981 c 1 art 5 s 13]

Subd. 3. [Repealed, 1Sp1981 c 1 art 5 s 13]

Subd. 4. [Repealed, 1Sp1981 c 1 art 5 s 13]

275.54 [Repealed, 1Sp1989 c 1 art 5 s 51]

275.55 [Repealed, 1Sp1989 c 1 art 5 s 51]

275.551 [Repealed, 1Sp1981 c 1 art 5 s 13]

275.552 [Repealed, 1Sp1981 c 1 art 5 s 13]

275.56 [Repealed, 1Sp1989 c 1 art 5 s 51]

275.561 [Repealed, 1Sp1989 c 1 art 5 s 51]

275.57 [Repealed, 1989 c 277 art 2 s 77]

275.58 Subdivision 1. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 2. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 3. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 4. MS 1988 [Repealed, 1989 c 277 art 2 s 77; 1Sp1989 c 1 art 5 s 51]

Subd. 5. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

Subd. 6. MS 1990 [Repealed, 1Sp1989 c 1 art 5 s 51]

275.59 [Repealed, 1Sp1981 c 1 art 5 s 13]

275.60 LEVY OR BOND REFERENDUM; BALLOT NOTICE.

Notwithstanding any general or special law or any charter provisions, but subject to section 124A.03, subdivision 2, any question submitted to the voters by any local governmental subdivision at a general or special election after June 8, 1995, authorizing a property tax levy or tax rate increase, including the issuance of debt obligations payable in whole or in part from property taxes, must include on the ballot the following notice in boldface type.

“BY VOTING “YES” ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE.”

For purposes of this section and section 275.61, “local governmental subdivision” includes counties, home rule and statutory cities, towns, school districts, and all special taxing districts. This statement is in addition to any general or special laws or any charter provisions that govern the contents of a ballot question.

This section does not apply to a school district bond election if the debt service payments are to be made entirely from transfers of revenue from the capital fund to the debt service fund.

History: 1991 c 291 art 1 s 28; 1Sp1995 c 3 art 1 s 53

275.61 VOTER APPROVED LEVY; MARKET VALUE.

For local governmental subdivisions other than school districts, any levy, including the issuance of debt obligations payable in whole or in part from property taxes, required to be approved and approved by the voters at a general or special election for taxes payable in 1993 and thereafter, shall be levied against the referendum market value of all taxable property within the governmental subdivision, as defined in section 124A.02, subdivision 3b. Any levy amount subject to the requirements of this section shall be certified separately to the county auditor under section 275.07.

The ballot shall state the maximum amount of the increased levy as a percentage of market value and the amount that will be raised by the new referendum tax rate in the first year it is to be levied.

History: 1991 c 291 art 1 s 29; 1992 c 511 art 2 s 22; 1996 c 471 art 3 s 21

NOTE: This section, as added by Laws 1991, chapter 291, article 1, section 29, is effective for referenda for taxes payable in 1993 and thereafter, except that any city or county that conducted a referendum prior to May 1, 1992, and had publicly advertised to its property owners using levy amounts that, if adopted, reflect net tax capacity, is exempt from this provision with regards to that referendum. If the city or county intends to levy the tax on net tax capacity under this section, it must certify to the commissioner of revenue the information necessary for the commissioner to determine that the requirements of this exception have been met. Laws 1991, chapter 291, article 1, section 65, as amended by Laws 1992, chapter 511, article 2, section 59.

275.62 TAX LEVIES; REPORT TO THE COMMISSIONER OF REVENUE.

Subdivision 1. **Report on taxes levied.** The commissioner of revenue shall establish procedures for the annual reporting of local government levies. Each local governmental unit shall submit a report to the commissioner by December 30 of the year in which the tax is levied. The report shall include, but is not limited to, information on the amount of the tax levied by the governmental unit for the following purposes:

(1) debt, which includes taxes levied for the purposes defined in Minnesota Statutes 1991 Supplement, section 275.50, subdivision 5, clauses (b), (c), (d), and (e);

(2) social services and related programs, which include taxes levied for the purposes defined in Minnesota Statutes 1991 Supplement, section 275.50, subdivision 5, clauses (a), (j), and (v);

(3) libraries, which include taxes levied for the purposes defined in Minnesota Statutes 1991 Supplement, section 275.50, subdivision 5, clause (n); and

(4) other levies, which include the taxes levied for all purposes not included in clause (1), (2), or (3).

Subd. 2. Local governments required to report. For purposes of this section, "local governmental unit" means a county, home rule charter or statutory city with a population greater than 2,500, a town with a population greater than 5,000, or a home rule charter or statutory city or town that receives a distribution from the taconite municipal aid account in the levy year.

Subd. 3. Population estimate. For the purposes of this section, the population of a local governmental unit shall be that established by the last federal census, by a census taken under section 275.14, or by an estimate made by the metropolitan council or by the state demographer made under section 4A.02, whichever is the most recent as to the stated date of count or estimate for the calendar year preceding the current levy year.

Subd. 4. Penalty for late reporting. If a local government unit fails to submit the report required in subdivision 1 by January 30 of the year after the year in which the tax was levied, aid payments to the local governmental unit in the year after the year in which the tax was levied shall be reduced as follows:

(1) for a county, the aid amount under section 256E.06 shall be reduced by five percent; and

(2) for other local governmental units, the aid certified to be received under sections 477A.011 to 477A.014 shall be reduced by five percent.

History: 1992 c 511 art 5 s 10; 1995 c 186 s 119