

Minnesota, Department of ~~Taxation~~ Revenue." Such seal may be used to authenticate the official acts of the commissioner or any other members of the department, except the tax court, but the failure to use the seal shall not invalidate any such acts. Duplicate seals may be provided for the use of directors of divisions or other members of the department.

Sec. 2. Until such time as the commissioner of revenue is able to make all changes in designation of the department of taxation to the department of revenue, he may continue to use the department of taxation designation, but the use of such designation shall not extend beyond the first Monday in January, 1978.

Sec. 3. In the next and subsequent editions of Minnesota Statutes, the revisor of statutes shall make such changes in terminology as may be necessary to record the changes of names made by this act.

Sec. 4. This act is effective July 1, 1973.

Approved May 23, 1973.

CHAPTER 583—S.F.No.1872

[Coded in Part]

An act relating to counties; removing numerous limitations on tax levies; amending Minnesota Statutes 1971, Sections 12.26, Subdivisions 2 and 4; 18.022, Subdivision 2; 38.27, Subdivision 1; 38.36; 40.07, Subdivision 15; 121.712, Subdivision 2; 134.12, Subdivision 3; 145.51, Subdivisions 1 and 2; 163.05, Subdivision 1; 163.06, Subdivision 1; 193.145, Subdivision 2; 245.62; 245.65, Subdivision 1; 252.22; 252.24, Subdivision 4; 275.09, Subdivision 2; 282.38, Subdivision 2; 373.25, Subdivision 1; 373.27, Subdivisions 1 and 2; 375.33, Subdivisions 1 and 2; 376.19; 376.20; 376.28; 381.12, Subdivision 2; 398.33, Subdivisions 1 and 6; 399.07, Subdivision 2; 400.11; 471.16, Subdivision 2; 471.63, Subdivision 2; and Laws 1951, Chapter 289, Section 3; repealing Minnesota Statutes 1971, Sections 38.27, Subdivision 2; 163.05, Subdivisions 2, 3, 4 and 5; 400.12; and Laws 1969, Chapter 905, Section 2.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1971, Section 12.26, Subdivision 2, is amended to read: -

Changes or additions indicated by underline, deletions by ~~strikeout~~.

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

Sec. 2. Minnesota Statutes 1971, Section 12.26, Subdivision 4, is amended to read:

Subd. 4. When levied by a county, the taxes authorized in subdivisions 2 and 3, respectively, shall be spread wholly and exclusively upon property within the portion of the county over which the county local organization for civil defense has jurisdiction as provided in section 12.25, subdivision 1; provided, however, that a county may levy annually a tax ~~not to exceed ten cents per capita~~ upon all taxable property within any city, village, borough, or town within the county which has a local civil defense organization.

Sec. 3. Minnesota Statutes 1971, Section 18.022, Subdivision 2, is amended to read:

Subd. 2. **COST.** (a) In order to defray the cost of such activities, the governing body of any such political subdivision may levy a special tax of which, except when levied by a county, shall not to exceed two mills in any year in excess of charter or statutory millage limitations, but not in any event more than 50 cents per capita, and any such political subdivision may make such a levy, where necessary, separate from the general levy and at any time of the year. (b) If, because of the prevalence of Dutch elm disease, the governing body of such a political subdivision is unable to defray the cost of control activities authorized by this section within the limits set by this subdivision, the limits set by this subdivision are increased to four mills, but not in any event more than one dollar per capita.

Sec. 4. Minnesota Statutes 1971, Section 38.27, Subdivision 1, is amended to read:

38.27 COUNTY AGRICULTURAL SOCIETIES. Subdivision 1. **TAX LEVY; POWERS.** (a) In all counties, ~~except counties described in subdivision 2 and except counties having a city of the~~

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~~first class~~, in addition to all other powers now or hereafter by law conferred upon county boards, authority hereby is given annually to levy a tax of ~~not to exceed one mill~~ upon all property subject to taxation and, from time to time, to appropriate and pay over the proceeds of this tax, when collected, to any county agricultural society of its county which is a member of the state agricultural society, to assist the society in paying its financial obligations now or hereafter incurred, and for the construction, reconstruction, alteration, repairs and improvements of necessary buildings.

~~(b) In counties having a city of the first class the county board may levy a tax of not to exceed one half mill for the purposes and in the manner provided in clause (a) of this subdivision.~~

Sec. 5. Minnesota Statutes 1971, Section 38.36, is amended to read:

38.36 COUNTY EXTENSION COMMITTEE. There shall be provided in each county an extension committee, consisting of nine members, of whom two shall be members of the board of county commissioners, including the chairman and one other member of the county board selected by the board, the county auditor, and six additional members to be selected and appointed at large by the county board as provided in this section and beginning with the annual meeting held in 1970. In 1970 and each year thereafter, the board of county commissioners at their annual meeting shall select and appoint on an at large basis for a term of three years that number of the county extension committee as is required to fill the memberships on that committee expiring at that time. In cooperation with the dean of the Institute of Agriculture of the University of Minnesota, or his delegated representative, the county extension committee, each year, on or before the second Monday of July, shall prepare a budget showing the total funds available and needed, and shall recommend by resolution to the board of county commissioners the amount of county funds necessary for the maintenance, support, and expenses of the county extension work in agriculture and home economics during the following year, which shall not be less than \$1,500, and shall not exceed ~~\$35,000, and except further that in counties having a total area of 150 or more full or fractional congressional townships the sum shall not exceed \$55,000, and in such counties such money may be levied over and above any tax limitation now existing,~~ and a copy of such budget and resolution shall be presented by the county auditor to the board of county commissioners. It shall be the duty of the board of county commissioners at its regular meeting in July or January, as the case may be, to consider the recommended county share of money necessary for the maintenance, support, and expenses of county extension work in agriculture and home economics during the following year. For these purposes the board of county commissioners may appropriate money annually from the general revenue

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fund not less than \$1,500 and ~~not to exceed the specified limits hereinbefore provided~~, and may include the same in the annual levy of county taxes or the amount so set aside shall be appropriated from the general revenue fund of the county, and the board of county commissioners may make a special levy for county extension purposes or both. The amount of money so set aside and appropriated by the board of county commissioners for any county for these purposes shall constitute a fund to be known as the county extension fund, which shall be paid out by orders of the dean of the Institute of Agriculture of the University of Minnesota, or his delegated representative, for salaries of the agents employed, their employees, and other expenses incident to the work of such agents in improving agriculture and home economics and improving and bettering the marketing of farm products within the appropriation available. No order for the application of these funds for the purposes named shall be issued until the expenditure shall have been audited and signed by the county auditor. In the event there is an unexpended balance of the county extension fund at the end of any year, this balance shall be carried over or reappropriated ~~within the limits of the appropriation hereinbefore specified.~~

Sec. 6. Minnesota Statutes 1971, Section 40.07, Subdivision 15, is amended to read:

Subd. 15. The district board of supervisors annually shall present a budget consisting of an itemized statement of district expenses for the ensuing calendar year to the board of county commissioners or boards of county commissioners of the county or counties in which the district is located. The county board or boards may levy an annual tax on all taxable real property in the district for such amount as the board or boards determine to be necessary to meet the requirements and obligations of the district, ~~not exceeding a rate of two mills or \$15,000 whichever is the lesser. This levy shall be allowed in addition to any other tax authorized to be levied by a county and shall not cause the amount of other taxes levied or to be levied by the county, which are subject to any such limitation, to be reduced in any amount whatsoever.~~ The amount levied shall be collected and distributed to the district in like manner as prescribed by chapter 276. This amount may be spent by the district board for any district purpose authorized by law.

Sec. 7. Minnesota Statutes 1971, Section 121.712, Subdivision 2, is amended to read:

Subd. 2. In order to provide the necessary funds for a long term sheltered workshop, the governing body of any city, village, borough, town, or county may expend money which may be available for such purposes in the general fund, and may levy a tax of which, except when levied by a county, shall not to exceed in

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any one year the following amounts per capita of the population, based upon the last federal census: Cities of the first class, not to exceed ten cents per capita; cities of other than the first class, villages, boroughs, and towns, ~~and counties~~, not to exceed 30 cents per capita. ~~The levy of such taxes shall not cause the amount of other taxes levied or to be levied by the governmental unit, which are subject to any such limitation, to be reduced in any amount whatsoever.~~ Any city, village, borough, town, county, or nonprofit corporation may accept gifts or grants from any source for the long term sheltered workshop. Any money appropriated, taxed, or received as a gift or grant may be used to match funds available on a matching basis.

Sec. 8. Minnesota Statutes 1971, Section 134.12, Subdivision 3, is amended to read:

Subd. 3. USE OF FREE PUBLIC LIBRARY; TAX LEVY.

Any such county board or governing body may contract with the board of directors of any free public library for the use of the library by the residents of the county, town, city, or village who do not have the use of a free library, upon the terms and conditions as those granted residents of the city or village where the library is located, and to pay such board of directors an annual amount therefor. Any such county board or governing body may establish a library fund by levying an annual tax of ~~not more than five mills on the dollar of~~ upon all taxable property which is not already taxed for the support of any free public library and all taxable property which is situated outside of any city or village in which is situated a free public library.

Sec. 9. Minnesota Statutes 1971, Section 145.51, Subdivision 1, is amended to read:

145.51 FUNDS APPROPRIATED AND FEES COLLECTED.

Subdivision 1. Every health department established under sections 145.47 to 145.54 shall be operated and maintained from funds appropriated and fees collected within the counties included in the area covered by such health department, together with such state and federal funds and private grants which may be appropriated or granted to it or to any of its participating county or other political subdivisions. The cost of maintenance of every such health department shall be borne by the several participating counties on the basis of the ratio of the population of each such county to the total population served by the said health department, and the amount thus required of each of the participating counties for such health department purposes shall be spread as a separate tax levy against all of the taxable property of each of such counties. ~~The tax levy shall not exceed two mills against all of the taxable property of each of such counties, and, where~~ When a city of the first or second class does not come within the jurisdiction of such health depart-

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ment its population shall not be considered in such computation, and the health department tax levy of such county shall not apply to the property within such city.

Sec. 10. Minnesota Statutes 1971, Section 145.51, Subdivision 2, is amended to read:

Subd. 2. The health officer and board of health of every health department created under sections 145.47 to 145.54 shall annually prepare a budget of its proposed expenditures for the ensuing fiscal year and determine the proportionate cost to each participating county. A certified copy of such budget, which shall include a statement of the amount required from each such county, shall be delivered to the board of county commissioners of each participating county. The county boards of all participating counties in each such health department shall meet in joint session, prior to the regular annual July meetings of such boards, for due hearing and agreement on such health department budget. The budget adopted shall be effective when approved by a majority of the members of each such county board in attendance at such joint meeting. A majority of each county board shall be in attendance to constitute a quorum for a joint meeting. At its regular meeting in July, each such county board shall include in its annual levy of county taxes, such amount as may be necessary, ~~not to exceed the tax limitations imposed by sections 145.47 to 145.54,~~ for the health department purposes provided for in sections 145.47 to 145.54, as a separate levy over and above the limits now imposed for the general fund of the county. Such amount, when collected, shall be credited to the "health department fund" of the county.

Sec. 11. Minnesota Statutes 1971, Section 163.05, Subdivision 1, is amended to read:

163.05 **TAXATION.** Subdivision 1. **LEVY.** The county board at its July meeting may include in its annual tax levy an amount for the county road and bridge fund ~~which shall not exceed the amount provided under the following classification of counties.~~

Sec. 12. Minnesota Statutes 1971, Section 163.06, Subdivision 1, is amended to read:

163.06 **TAXATION IN UNORGANIZED TOWNSHIPS.** Subdivision 1. **LEVY.** The county board of any county in which there are unorganized townships may levy a tax for road and bridge purposes ~~not exceeding 21 mills on the dollar of the taxable valuation of upon~~ all the real and personal property in such unorganized townships, exclusive of money and credits taxed under the provisions of chapter 285; ~~provided that in any county having an assessed valuation of over \$10,000,000 and less than \$14,000,000 exclusive of money and credits, having a population of over 23,000~~

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~~and less than 25,000 according to the 1950 federal census, and having over 25 and less than 40 full and fractional congressional townships, the tax levy may exceed 21 mills but shall not exceed 31 mills.~~

Sec. 13. Minnesota Statutes 1971, Section 193.145, Subdivision 2, is amended to read:

Subd. 2. **TAX LEVY, LIMITATION.** A county or municipality in which an armory has been constructed or is to be constructed hereunder may by resolution of its governing body irrevocably provide for levying and collecting annually for a specified period, not exceeding 40 years, a tax upon all taxable property therein of such amount as such governing body may determine, which, unless levied by a county, shall not exceeding exceed one mill.

The proceeds of such levy as collected shall be paid to such corporation for the purposes herein prescribed. Such county or municipality shall have power to make such tax levies and payments and to bind itself thereto by such resolution of its governing body. The provisions of such resolution may be made conditional upon the giving of an agreement by the adjutant general as authorized in subdivision 4. The obligations of such county or municipality to levy, collect, and pay over such taxes shall not be deemed or construed to constitute an indebtedness of such county or municipality within the meaning of any provision of law or of its charter limiting its total or net indebtedness, and such taxes may be levied and collected without regard to any statutory or charter provision limiting the amount or rate of taxes which such county or municipality is otherwise authorized to levy. The payment of the proceeds of such taxes up to an amount equal to the sum of \$250 per year, or such other amount as may hereafter be prescribed by law, for each company or other unit of the national guard or naval militia stationed in such county or municipality, shall be deemed sufficient appropriation and payment by such county or municipality to authorize the payments to be made by the state annually for armory maintenance and equipment under the provisions of section 193.35, such payments to be made to such corporation and applied as herein provided.

Sec. 14. Minnesota Statutes 1971, Section 245.62, is amended to read:

245.62 COMMUNITY MENTAL HEALTH PROGRAM; TAX LEVY. Any city, county, town, or village, or any combination thereof, of over 50,000 population, and upon consent of the commissioner of public welfare, any city, county, town or village or combination thereof with less than 50,000 population, may establish a community mental health services program and may establish clinics and staff same with persons specially trained in psychiatry

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and related fields. Such programs and clinics may be administered by a city, county, town, village or non-profit corporation or a community mental health board established pursuant to sections 245.61 to 245.69.

In order to provide the necessary funds to establish and operate a mental health services program and to establish and maintain a clinic, the governing body of any city, county, town or village may levy annually upon all taxable property in such city, county, town or village, a special tax in excess of any statutory or charter limitation but except when levied by a county, such levy shall not exceed two mills. The governing body of any city, county, town or village may make such a levy, where necessary, separate from the general levy and at any time of the year. Nothing contained herein shall in any way preclude the use of funds available for this purpose under any existing statute or charter provision relating to cities, towns, counties or villages.

Sec. 15. Minnesota Statutes 1971, Section 245.65, Subdivision 1, is amended to read:

245.65 LIMITATION ON GRANTS. Subdivision 1. Except as hereinafter provided, grants for any program shall not exceed 50 percent of the total expenditures for (a) salaries, (b) contract facilities and services, (c) operation, maintenance, rental and service costs, (d) per diem and travel expense of members of community mental health boards, (e) mortgage or other financial costs specifically approved by the commissioner of public welfare for buildings and facilities constructed under the auspices of community mental health centers construction programs sponsored by the government of the United States, (f) mortgage or other financial costs specifically approved by the commissioner of public welfare for buildings and facilities which are not constructed under the auspices of community mental health centers construction programs sponsored by the government of the United States, providing such grants do not exceed 25 percent of total construction costs, and (g) other expenditures specifically approved and authorized by the commissioner of public welfare. Where any county served by a program hereunder has an assessed valuation of real and personal property of less than \$13,000,000 and the required total mill levy for all costs, including administrative costs, for all forms of public assistance exceeds by 50 percent or more the average required mill levy for such costs in all counties of the state, ~~and the levy is insufficient to pay the county's share of such costs,~~ grants hereunder, attributable to such county's proportionate share of the total expenditures based on the ratio of such county's population to the total population of the area served by the program, may exceed 50 percent of the total expenditures but shall not exceed 75 percent of the total expenditure for the mental health program of such county. No grants shall be made for capital expenditures, except

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as herein provided. Grants may be made for expenditures for mental health services whether provided by operation of a local facility or through contract with other public or private agencies.

Sec. 16. Minnesota Statutes 1971, Section 252.22, is amended to read:

252.22 APPLICANTS FOR ASSISTANCE; TAX LEVY. Any city, village, town, county or non-profit corporation or any combination thereof, may apply to the commissioner of public welfare for assistance in establishing and operating a daytime activity center and program for mentally retarded persons. Application for such assistance shall be on forms supplied by the commissioner. Each applicant shall annually submit to the commissioner its plan and budget for the next fiscal year. No applicant shall be eligible for a grant hereunder unless its plan and budget have been approved by the commissioner.

Any city, town, village, or county is authorized, at the discretion of its governing body, to make grants from special tax revenues or from its general revenue fund to any nonprofit organization, governmental or corporate, within or outside its jurisdiction, that has established a daytime activity center for the mentally retarded. In order to provide necessary funds to establish and operate daytime activity centers for the mentally retarded, the governing body of any city, town, village, or county may levy annually upon all taxable property in such city, town, village, or county, a special tax in excess of any statutory or charter limitation but such levy shall not exceed one-half mill as to any city, town or village, and shall not exceed one and one-half mill as to any county, provided that the county levy in contiguous counties with cities of the first class shall not exceed two tenths of a mill, and further provided that, in no event, in contiguous counties with cities of the first class shall the combined levy of cities, villages, townships and the county exceed an amount that is equal to three tenths of a mill levied by the county. In any other county containing a city of the first class, the county levy shall not exceed three tenths of a mill. The governing body of any city, town, village, or county may make such a levy, where necessary, separate from the general levy. Nothing contained herein shall in any way preclude the use of funds available for this purpose under any existing statute or charter provision relating to cities, towns, villages, counties.

Sec. 17. Minnesota Statutes 1971, Section 252.24, Subdivision 4, is amended to read:

Subd. 4. **LIMITATION ON GRANTS; FEES.** No grants of assistance to any center shall exceed 60 percent of all its expenditures for (a) salaries, (b) contract facilities and services, (c) opera-

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tion, maintenance and service costs, (d) rent of an appropriate facility, (e) mortgage or other financial costs specifically approved and authorized by the commissioner of public welfare, (f) other expenditures specifically approved and authorized by the commissioner of public welfare.

Where any county served by a program hereunder has an assessed valuation of real and personal property of less than \$13,000,000 and the required total mill levy for all costs, including administrative costs, for all forms of public assistance exceeds by 50 percent or more the average required mill levy for such costs in all counties of the state, ~~and the levy is insufficient to pay the county's share of such costs,~~ grants hereunder, attributable to such county's proportionate share of the total expenditures based on the ratio of such county's population to the total population of the area served by the program, may exceed 50 percent of the total expenditures but shall not exceed 75 percent of the total expenditure for the daytime activity center program of such county. The board of directors of an activity center may, with the approval of the commissioner, charge a reasonable attendance fee, based on the ability of the mentally retarded person, his guardian or family to pay such a fee, provided that no mentally retarded person shall be denied participation in the activities of such a center because of an inability to pay such a fee.

Sec. 18. Minnesota Statutes 1971, Section 275.09, Subdivision 2, is amended to read:

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.~~

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~~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.~~

Sec. 19. Minnesota Statutes 1971, Section 282.38, Subdivision 2, is amended to read:

Subd. 2. **TAX LEVY.** In any county where the county board shall determine that insufficient moneys will be available from tax-forfeited funds to carry out the intentions of this section as set forth in the statutes enumerated in subdivision 1, the county board may levy a tax of ~~not to exceed one mill~~ upon the real and personal property of the county for that purpose ~~but said levy shall not exceed \$15,000 annually~~, and the proceeds of said levy may be used in the same manner as funds set aside pursuant to Minnesota Statutes 1949, Section 282.08, Clause 4(a), and Minnesota Statutes 1949, Section 459.06, Subdivision 2.

Sec. 20. Minnesota Statutes 1971, Section 373.25, Subdivision 1, is amended to read:

373.25 TAX LEVY, COUNTY BUILDING FUND.
Subdivision 1. The county board of any county not containing a city of the first class may provide for and establish a fund to be known as the county building fund. In addition to all other taxes and the amount thereof permitted by law to be levied for county purposes, the county board of any county may include in its annual tax levy an amount ~~not exceeding two mills on the dollar of the taxable valuation of such county~~ for the county building fund. The proceeds from any tax so levied shall be credited to the county building fund. Any county building fund established pursuant hereto and to which any such tax shall have been credited shall be used by the county solely for the acquisition of or for the construction, reconstruction, maintenance and repair of buildings used or to be used in the administration of its county affairs and the acquisition of lands necessary for said purposes and the county is hereby authorized to use said fund for said purposes.

Sec. 21. Minnesota Statutes 1971, Section 373.27, Subdivision 1, is amended to read:

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373.27 GREAT RIVER ROAD, FINANCIAL ASSISTANCE.

Subdivision 1. The county board of any county lying adjacent to the great river road or through which the great river road passes as now existing or hereafter established, may grant to the Mississippi river parkway commission of Minnesota, the commissioner of highways, or the commissioner of natural resources such sums of money as are available and which it deems advisable, ~~not to exceed \$2,000 per year~~, for the following purposes: The promotion and development of the great river road in Minnesota; the paying of actual expenses of commission members incurred in the performance of their duties as commissioners; the purchase of stationery and office supplies; and the payment of dues to the national Mississippi river parkway commission, for the purchase of lands and interests in lands including scenic easements by the grantees, in addition to the normal right of way required for the great river road. Such lands and interests in lands may include parkway features such as lands necessary for recreation, safety rest areas, and the conservation of natural scenic beauty, including such areas as submarginal lands, faces of adjacent hillsides, lakeshore and river banks, swamps and residual parcels and areas of historical, archeological or scientific interest, in accordance with the joint report to congress and the plan proposed by the state and approved by the secretary of commerce and the secretary of the interior.

Sec. 22. Minnesota Statutes 1971, Section 373.27, Subdivision 2, is amended to read:

Subd. 2. Such grants of the county may come from any moneys available in the county treasury and the county may levy ~~not to exceed \$2,000 in any year~~ a tax upon all the taxable property within the county for the purpose of making the grants herein authorized.

Sec. 23. Minnesota Statutes 1971, Section 375.33, Subdivision 1, is amended to read:

375.33 FREE COUNTY LIBRARIES. Subdivision 1. **CREATING, FINANCING.** The county board of any county may establish and maintain, at a location determined by the board, a public library for the free use of residents of the county, and may levy ~~an annual tax of not more than five mills on the dollar of~~ upon all taxable property which is not already taxed for the support of any free public library and all taxable property which is situated outside of any city or village in which is situated a free public library. The proceeds of this tax shall be placed in the county library fund.

Sec. 24. Minnesota Statutes 1971, Section 375.33, Subdivision 2, is amended to read:

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Subd. 2. **ESTABLISHMENT; PETITION, ELECTION.** If such county library be not otherwise established, upon petition of not less than 100 freeholders of the county, the county board shall submit the question of the establishment and maintenance of a free public library to the voters at the next county election. If a majority of the votes cast on such question be in the affirmative, the county board shall establish the library and shall levy annually a tax for its support, ~~within the limits fixed by subdivision 1.~~

Sec. 25. Minnesota Statutes 1971, Section 376.19, is amended to read:

376.19 LEVY FOR TUBERCULOSIS SANATORIUMS. The county board of any county in this state which has heretofore established, or shall hereafter, either by itself or in conjunction with another county or counties, establish a tuberculosis sanatorium may annually levy a tax on all taxable property in the county of ~~not to exceed one mill on the dollar~~ for the construction, improvement, equipment, and enlargement of such sanatorium and the improving and enlarging of the site thereof, and for the construction, improvement and maintenance of any highway terminating on said sanatorium site and extending not to exceed five miles from said site, ~~but in no case shall an annual levy in excess of such one mill be made therefor without authority conferred by a vote of the voters of the county.~~

Sec. 26. Minnesota Statutes 1971, Section 376.20, is amended to read:

376.20 MAINTENANCE CHARGE; LIMITATION. The county sanatorium commission shall determine by resolution each year prior to July 1, the amount of money necessary for the maintenance of such sanatorium during the following year and a certified copy of such resolution shall be forthwith forwarded to the board or boards of county commissioners, and such board or boards shall at the regular meeting in July include the properly approved and apportioned amount in the annual levy of county taxes. ~~In no case shall the amount of such levy in any one year exceed five mills on the dollar of assessed valuation.~~

~~In no case shall the total levy made for all purposes as expressed in sections 376.19 and 376.20, in any one year exceed five mills on the assessed valuation without authority conferred by a vote of the voters of said county or groups of counties.~~

Sec. 27. Minnesota Statutes 1971, Section 376.28, is amended to read:

376.28 TUBERCULOSIS SANATORIUMS. The board of county commissioners of any county in this state, or the boards of

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county commissioners in any group of counties in this state, shall have and are hereby granted and given power, with the advice and approval of the commissioner of public welfare, to establish and maintain, as provided in sections 376.28 to 376.42, a sanatorium for the treatment and care of persons affected with tuberculosis, provided that the power so granted shall be exercised as follows:

(1) Such sanatorium may be established by a majority vote of the commissioners of such county, or a majority vote of the commissioners of each such group of counties, ~~when and in cases where the amount of the cost of construction to be paid by such county or group of counties shall not exceed such sum as may be raised by a tax levy of not to exceed one mill on the dollar of the taxable property of any such county or group of counties;~~

(2) ~~When the cost of constructing the sanatorium shall exceed the amount specified in clause (1), or when it is necessary to issue the bonds of such county or any county in any such group of counties to defray the cost which such county or any of such counties are required to pay under the terms of sections 376.28 to 376.42, then and in all such cases the question of whether such sanatorium shall be established, and when necessary. Whether such bonds shall be issued to defray any county's portion of the cost thereof shall be submitted to the voters of such county or, if more than one, to the voters of each of such counties requiring a bond issue, and the sanatorium bonds shall not be ~~established or bonds issued therefor~~ unless a majority of the voters of such county or, if more than one, of each such county voting thereon, shall vote in favor of each the proposition submitted to it or to them;~~

(3) ~~The board of county commissioners of any such county or, if more than one, the board of county commissioners of any such counties, shall have the power and authority, in any case, to submit the question to the voters of any such county or counties in the way and manner provided in sections 376.28 to 376.42; and in the event that the cost which the county or, if more than one, the counties will be required to pay for the erection of such sanatorium under sections 376.28 to 376.42 shall be less than an amount equal to the amount which can be raised in any such county or counties by a tax levy of one mill on the dollar of the taxable property of each such county, or group of counties, and the commissioners of any such county or counties shall decide not to construct the same under the power therein contained, on a petition of not less than five percent of the freeholders of such county or counties, such question shall be submitted to the voters of such county, or group of counties, and if a majority of the voters of such county or a majority of the voters of each county of such group of counties voting thereon in favor thereof, then such sanatorium shall be erected hereunder and a tax levied, if necessary, to pay the cost which such county or counties are required to pay under sections~~

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~~376.28 to 376.42, which tax shall be extended and collected as herein provided.~~

Any county or group of counties which has heretofore commenced proceedings to erect a sanatorium or taken any steps preliminary thereto may, by a resolution of the board of county commissioners thereof, adopted by a majority vote of the board of county commissioners or each board of county commissioners, as the case may be, determine to proceed under the provisions of sections 376.28 to 376.42 and may continue thereunder and complete such sanatorium and be entitled to all the provisions and benefits provided for in sections 376.28 to 376.42. The sanatorium, when so constructed, shall in all respects conform to the requirements of sections 376.28 to 376.42.

The board of county commissioners of any such county, or the board of county commissioners of each of such group of counties, if more than one, erecting such sanatorium under the provisions of sections 376.28 to 376.42, may, by resolution, create a fund to be known as the sanatorium fund, and such funds may be raised by taxation at the time of deciding to erect such sanatorium under sections 376.28 to 376.42 or at any time subsequent thereto; or, if submitted to the people at the first meeting of the board of county commissioners, after the people of the county or counties shall have voted to erect the same, and the amount so determined by the board to be raised by taxation ~~shall be levied by the county auditor in addition to all other taxes authorized by law, and shall be~~ extended on the tax lists and collected as other county taxes, and this provision shall be construed to vest in the county commissioners of such county or counties, as the case may be, power to levy a tax to pay interest and principal of any bonds authorized under sections 376.28 to 376.42 as the same shall come due and become payable, and the tax shall be levied, extended, and collected in the same way and manner as other county taxes are levied, extended, and collected, and shall be used for no other purpose, provided that no institution established under sections 376.28 to 376.42 shall have less than 20 beds.

The question as to the ~~establishment and maintenance of the sanatorium, or~~ issuance of bonds ~~therefor~~, may be submitted at a general or special election; if at the general election, the notices of such election shall state that the ~~questions~~ question will be voted upon and the provisions for taking such votes shall be made upon the blue ballots furnished herefor, as in the case of other questions, and the result shall be canvassed and returned in like manner; if at a special election, such election shall be ordered by resolution of the county board and the procedure for, at, and after such election shall be substantially, and as far as applicable, the same as provided for in sections 372.04 to 372.08; and the county auditor, upon the passage of the necessary resolution, shall proceed as

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provided in sections 372.04 to 372.08. If the proposition is to affect more than one county, then the necessary action shall be taken by the county board and the auditor of each county affected. If funds are to be borrowed from the state, the procedure outlined herein shall be sufficient for that purpose.

~~If the bonding proposition should carry at any such election at which both propositions are voted upon, and the other propositions should fail to carry, no bonds shall be issued to provide money for the establishment or maintaining of a sanatorium until at some future election at which the question is properly submitted, and a majority of the votes cast upon the question shall have been in favor of the establishing and maintaining of such sanatorium. Where more than one county is involved in the result of the vote on the question or questions submitted in each of the counties shall be certified by the auditor thereof to the auditors of the other counties interested.~~

~~The amount of taxes to be raised in any one year in any one county for the construction of any such sanatorium under sections 376.28 to 376.42 shall never exceed an amount equal to the amount which may be raised by a tax levy of one mill on the dollar of taxable property in such county.~~

Sec. 28. Minnesota Statutes 1971, Section 381.12, Subdivision 2, is amended to read:

Subd. 2. **EXPENSE, TAX LEVY.** For the purpose of defraying the expense incurred, or to be incurred in the relocation and reestablishment of monuments pursuant to Minnesota Statutes 1949, Section 381.12, the county board of any county may levy up to one mill, but not to exceed \$25,000 annually a tax upon all the taxable property in the county. ~~This levy shall be in excess of any limitation as now provided by law.~~

Sec. 29. Minnesota Statutes 1971, Section 398.33, Subdivision 1, is amended to read:

398.33 **FUNDS.** Subdivision 1. **TAX LEVY.** For the purposes of sections 398.31 to 398.36 the county board of any county may levy taxes on all the taxable property in the county at a rate not exceeding 10 percent of the maximum levy now or hereafter authorized by law for the road and bridge fund of the county concerned. ~~Such levy may be made in addition to all other tax levies authorized by law, and shall not be subject to any limitation except the foregoing. No other limitation hereafter prescribed by law shall apply to the tax levies herein authorized unless expressly so provided.~~

Sec. 30. Minnesota Statutes 1971, Section 398.33, Subdivision 6, is amended to read:

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Subd. 6. **BONDS.** To raise funds for the cost and expense of acquisition of areas for county parks or other units of the county park system or for the improvement thereof, or to refund bonds issued for said purposes, the county board of any county may issue the bonds of the county in the manner and subject to the conditions prescribed by Minnesota Statutes, Chapter 475, as heretofore or hereafter amended, so far as applicable to counties, except as herein otherwise expressly provided, and may levy all taxes necessary therefor, ~~subject to the limitations hereinafter prescribed.~~ Such bonds and interest thereon and the expense of issuance thereof may be paid out of the proceeds of tax levies or out of revenue from fees or other sources, or both, and the county board may pledge any such proceeds or revenues thereto. ~~So far as any such obligations may be made payable out of the proceeds of tax levies without provision for payment or reimbursement from other revenue, the amount of such tax levies shall be subject to the limitation prescribed in section 398.33, subdivision 1, so that the total tax levy for any year for all purposes under sections 398.31 to 398.36 shall not exceed such limitation. The total amount of bonds payable from tax proceeds without provision for payment or reimbursement from other revenue which may be issued and outstanding at any time hereunder shall be limited accordingly.~~ ~~Otherwise~~ Such bonds may be issued in addition to all other bonds authorized by law and shall not be subject to any limitations except the foregoing. No other limitation hereafter prescribed by law shall apply to such bonds unless expressly so provided.

Sec. 31. Minnesota Statutes 1971, Section 399.07, Subdivision 2, is amended to read:

Subd. 2. Each county in the district shall levy a special tax each year in order to defray its share of the cost of the activities of the commission, which share shall be based on population. ~~This levy shall not exceed two mills in any year in excess of charter or statutory millage limitations and shall not exceed 50 cents per capita within the county making the levy. Such per capita limitation shall be calculated on the basis of the last decennial or special federal census.~~ Such levy where necessary may be made separate from the general levy of the county and may be made at any time of the year, however, no participating county shall levy any tax for mosquito control except under sections 399.01 to 399.12.

Sec. 32. Minnesota Statutes 1971, Section 400.11, is amended to read:

400.11 TAX LEVIES; ADVANCE FUNDING. The county may levy taxes for solid waste management purposes upon all taxable property within the county, which shall not affect the amount or rate of taxes which may be levied for other county purposes. The county may levy a tax in anticipation of need for solid waste

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management purposes as specified in the resolution levying the tax, appropriating the proceeds of the tax to a special fund to be used only for those purposes and, until used, to be invested in securities authorized in section 475.66. ~~Any taxes levied under this section shall not exceed three mills on all taxable property within the county.~~

Sec. 33. Minnesota Statutes 1971, Section 471.16, Subdivision 2, is amended to read:

Subd. 2. Notwithstanding the provisions of section 471.15, any county may levy a tax ~~not to exceed one mill~~ to provide funds for the establishment or operation of recreational facilities or programs for senior citizens either by such county or by any municipality, governmental subdivision, school district or other organization or entity referred to in subdivision 1.

Sec. 34. Minnesota Statutes 1971, Section 471.63, Subdivision 2, is amended to read:

Subd. 2. **LIMIT OF APPROPRIATION.** The total amount so appropriated by ~~any county board or the governing body of any municipality not including a county~~ shall not exceed the sum of \$1,000 annually, ~~except that in counties having an area in excess of 5,000 square miles and a population in excess of 150,000 containing a city of the first class, the amount so appropriated shall not exceed \$2,000.~~

Sec. 35. Laws 1951, Chapter 289, Section 3, is amended to read:

Sec. 3. **ANNUAL LEVY.** County boards coming within this act may ~~annually~~ levy, appropriate and expend an amount equal to the ~~proceeds of a 1/2 mill levy upon the taxable property of said county deemed necessary to carry out the provisions of this act, but said amount shall not exceed the sum of \$25,000 annually.~~

Sec. 36. [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 sections one to 35 of this act is superseded.

Sec. 37. Minnesota Statutes 1971, Sections 38.27, Subdivision 2; 163.05, Subdivisions 2, 3, 4 and 5; 400.12; and Laws 1969, Chapter 905, Section 2, are repealed.

Sec. 38. [275.561] **APPLICATION OF LAWS 1973, CHAPTER 583 TO 1971 TAX BILL.** Nothing in this act shall be construed to

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permit any county to levy in excess of the levy limitation imposed by Minnesota Statutes, Sections 275.50 to 275.56.

Approved May 23, 1973.

CHAPTER 584—S.F.No.1893

[Coded in Part]

An act relating to public welfare; authorizing the commissioner of public welfare, and certain counties and municipalities to make grants for child care service and for certain programs for child care; amending Minnesota Statutes 1971, Sections 245.83, Subdivisions 2 and 3, and by adding a subdivision; 245.84; 245.85; 245.86; and 245.87.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1971, Section 245.83, Subdivision 2, is amended to read:

Subd. 2. **PUBLIC WELFARE; CHILD CARE SERVICES.** "Child care service" means a family day care home, group day care center for six or more children, nursery schools, day nurseries, child day care centers and play groups and group family day care homes, as defined by such rules and regulations as the commissioner shall promulgate from time to time.

Sec. 2. Minnesota Statutes 1971, Section 245.83, Subdivision 3, is amended to read:

Subd. 3. "Child" means any person ~~12~~ 14 years of age or younger.

Sec. 3. Minnesota Statutes 1971, Section 245.83, is amended by adding a subdivision to read:

Subd. 5. "Interim financing" means funds to carry out such activities as are necessary for family day care homes, group family day care homes and cooperative child care centers to receive state licensing, and operating funds for a period of six consecutive months following receipt of state licensing by a family day care home, group family day care home, or cooperative child care center. Interim financing may not exceed a period of 18 months except under such conditions as the commissioner may promulgate from time to time.

Sec. 4. Minnesota Statutes 1971, Section 245.84, is amended to read:

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