

HOUSE RESEARCH

Bill Summary

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Overview

School boards are subject to levy limits and may only levy for the purposes and amounts authorized in statute. In 2001, school districts were given authority to levy for swimming pool operating costs, as long as the school district:

- was located in a county that borders Canada;
- the county's population density was less than 10 persons per square mile; and
- the county's borders included portions of more than one school district.

The eligibility restrictions limit the levy's availability to four school districts:

International Falls, Warroad, Lake of the Woods, and Roseau. For taxes payable in 2011, these districts levied a total of \$530,000 or about \$130 per pupil unit for swimming pool operating costs.

This bill expands the levy authority for the qualifying districts to include renovation costs, not to exceed \$200,000 per year, for deepening a swimming pool to meet state rules or repairing the structural integrity of a swimming pool.

- 1 Swimming pool levy.** Expands the levy authority for the districts qualifying for the swimming pool levy to include renovation costs, not to exceed \$200,000 per year, for deepening a swimming pool to meet state rules or repairing the structural integrity of a swimming pool.