

### **384.12 Additional taxes.**

A city may certify, for the general fund levy, taxes which are not subject to the limit provided in section 384.1, and which are in addition to any other moneys the city may wish to spend for such purposes, as follows:

1. A tax not to exceed thirteen and one-half cents per thousand dollars of assessed value for the support of instrumental or vocal musical groups, one or more organizations which have tax-exempt status under section 501(c)(3) of the Internal Revenue Code and are organized and operated exclusively for artistic and cultural purposes, or any of these purposes, subject to the following:
  - a. Upon receipt of a petition valid under the provisions of section 362.4, the council shall submit to the voters at the next regular city election the question of whether a tax shall be levied.
  - b. If a majority approves the levy, it may be imposed.
  - c. The levy can be eliminated by the same procedure of petition and election.
  - d. A tax authorized by an election held prior to the effective date of the city code may be continued until eliminated by the council, or by petition and election.
2. A tax not to exceed eighty-one cents per thousand dollars of assessed value for development, operation, and maintenance of a memorial building or monument, subject to the provisions of subsection 1.
3. A tax not to exceed thirteen and one-half cents per thousand dollars of assessed value for support of a symphony orchestra, subject to the provisions of subsection 1.
4. A tax not to exceed twenty-seven cents per thousand dollars of assessed value for the operation of cultural and scientific facilities, subject to the provisions of subsection 1, except that the question may be submitted on the council's own motion.
5. A tax to aid in the construction of a county bridge, subject to the provisions of subsection 1, except that the question must be submitted at a special election. The expense of a special election under this subsection must be paid by the county. The notice of the special election must include full details of the proposal, including the location of the proposed bridge, the rate of tax to be levied, and all other conditions.
6. A tax to aid a company incorporated under the laws of this state in the construction of a highway or combination bridge across any navigable boundary river of this state, commencing or terminating in the city and suitable for use as highway, or for both highway and railway purposes. This tax levy is subject to the provisions of subsections 1 and 5. The levy is limited to one dollar and thirty-five cents per thousand dollars of the assessed value of taxable property in the city. The estimated cost of the bridge must be at least ten thousand dollars, and the city aid may not exceed one-half of the estimated cost. The notice of the special election must include the name of the corporation to be aided, and all conditions required of the corporation. Tax moneys received for this purpose may not be paid over by the county treasurer until the city has filed a statement that the corporation has complied with all conditions.
7. If a tax has been voted for aid of a bridge under subsection 6, a further tax may be voted for the purpose of purchasing the bridge, subject to the provisions of subsection 1. The levy under this subsection is limited to three dollars and thirty-seven and one-half cents per thousand dollars of the assessed value of the taxable property in the city, payable in not less than ten annual installments.
8. A tax for the purpose of carrying out the terms of a contract for the use of a bridge by a city situated on a river over which a bridge has been built. The tax may not exceed sixty-seven and one-half cents per thousand

dollars of assessed value each year.

9. A tax for aid to a public transportation company, subject to the procedure provided in subsection 1, except the question must be submitted at a special election. The levy is limited to three and three-eighths cents per thousand dollars of assessed value. In addition to any other conditions the following requirements must be met before moneys received for this purpose may be paid over by the county treasurer:

*a.* The public transportation company shall provide the city with copies of state and federal income tax returns for the five years preceding the year for which payment is contemplated or for such lesser period of time as the company has been in operation.

*b.* The city shall, in any given year, be authorized to pay over only such sums as will yield not to exceed two percent of the public transportation company's investment as the same is valued in its tax depreciation schedule, provided that corporate profits and losses for the five preceding years or for such lesser period of time as the company has been in operation shall not average in excess of a two percent net return. Taxes levied under this subsection may not be used to subsidize losses incurred prior to the election required by this subsection.

10. A tax for the operation and maintenance of a municipal transit system or for operation and maintenance of a regional transit district, and for the creation of a reserve fund for the system or district, in an amount not to exceed ninety-five cents per thousand dollars of assessed value each year, when the revenues from the transit system or district are insufficient for such purposes.

11. If a city has entered into a lease of a building or complex of buildings to be operated as a civic center, a tax sufficient to pay the installments of rent and for maintenance, insurance and taxes not included in the lease rental payments.

12. A tax not to exceed thirteen and one-half cents per thousand dollars of assessed value each year for operating and maintaining a civic center owned by a city.

13. A tax not to exceed six and three-fourths cents per thousand dollars of assessed value for planning a sanitary disposal project.

14. A tax not to exceed twenty-seven cents per thousand dollars of assessed value each year for an aviation authority as provided in section 330A.15.

15. If a city has joined with the county to form an authority for a joint county-city building, as provided in section 346.27, and has entered into a lease with the authority, a tax sufficient to pay the annual rent payable under the lease.

16. A tax not to exceed six and three-fourths cents per thousand dollars of assessed value each year for a levee improvement fund in special charter cities as provided in section 420.155.

17. A tax not to exceed twenty and one-half cents per thousand dollars of assessed value each year to maintain an institution received by gift or devise, subject to an election as required under subsection 1.

18. A tax to pay the premium costs on tort liability insurance, property insurance, and any other insurance that may be necessary in the operation of the city, the costs of a self-insurance program, the costs of a local government risk pool and amounts payable under any insurance agreements to provide or procure such insurance, self-insurance program, or local government risk pool.

19. A tax to fund an emergency medical services district under chapter 357G.

20. A tax that exceeds any tax levy limit within this chapter, provided the question has been submitted at a special levy election and received a simple majority of the votes cast on the proposition to authorize the enumerated levy limit to be exceeded for the proposed budget year.

*a.* The election may be held as specified in this subsection if notice is given by the city council, not later than thirty-two days before the second Tuesday in March, to the county commissioner of elections that the election is to be held.

*b.* An election under this subsection shall be held on the second Tuesday in March and be conducted by the county commissioner of elections in accordance with the law.

*c.* The ballot question shall be in substantially the following form:

WHICH TAX LEVY SHALL BE ADOPTED FOR THE CITY OF .....

(Vote for only one of the following choices.)

CHANGE LEVY AMOUNT .....

Add to the existing levy amount a tax for the purpose of ..... (state purpose of proposed levy) at a rate of ..... (rate) which will provide an additional \$...... (amount).

KEEP CURRENT LEVY .....

Continue under the current maximum rate of ....., providing \$...... (amount).

*d.* The commissioner of elections conducting the election shall notify the city officials and other county auditors where applicable, of the results within two days of the canvass which shall be held beginning at one o'clock on the second day following the special levy election.

*e.* Notice of the election shall be published twice in accordance with the provisions of section 362.3, except that the first such notice shall be given at least two weeks before the election.

*f.* The cost of the election shall be borne by the city.

*g.* The election provisions of this subsection shall supersede other provisions for elections only to the extent necessary to comply with the provisions hereof.

*h.* The provisions of this subsection apply to all cities, however organized, including special charter cities which may adopt ordinances where necessary to carry out these provisions.

*i.* The council shall certify the city's budget with the tax askings not exceeding the amount approved by the special levy election.

21. A tax not to exceed twenty-seven cents per thousand dollars of assessed value for support of a public library, subject to petition and referendum requirements of subsection 1, except that if a majority approves the levy, it shall be imposed.

22. A tax for the support of a local emergency management commission established pursuant to chapter 29C.

**1.** [C24, 27, 31, 35, 39, § **58355839**; C46, 50, 54, 58, 62, 66, 71, 73, § 375.1375.5; C75, 77, 79, 81, S81, § 384.12(1)]

2. [C75, 77, 79, 81, S81, § 384.12(2)]
  3. [C50, 54, 58, 62, 66, 71, 73, § 379A.1379A.5; C75, 77, 79, 81, S81, § 384.12(3)]
  4. [C62, 66, 71, 73, § 379B.1, 379B.2; C75, 77, 79, 81, S81, § 384.12(4)]
  - 5, 6. [R60, § 710; C73, § 796; C97, § 758764, 888, 895, 1303; C24, 27, 31, 35, 39, § **58825887, 6209, 6221**; C46, 50, § 381.9381.14, 404.3, 404.15; C54, 58, 62, 66, 71, 73, § 381.9381.14, 404.7; C75, 77, 79, 81, S81, § 384.12(5, 6)]
  7. [S13, § 766-a, 766-b; C24, 27, 31, 35, 39, § **5890, 5891, 5894**; C46, 50, 54, 58, 62, 66, 71, 73, § 381.17, 381.18, 382.1; C75, 77, 79, 81, S81, § 384.12(7)]
  8. [C97, § 766; C24, 27, 31, 35, 39, § **5889**; C46, 50, 54, 58, 62, 66, 71, 73, § 381.16; C75, 77, 79, 81, S81, § 384.12(8)]
  9. [C58, 62, 66, 71, 73, § 386A.1, 386A.4, 386A.9, 386A.12; C75, 77, 79, 81, S81, § 384.12(9)]
  10. [C58, 62, 66, 71, 73, § 386B.12; C75, 77, 79, 81, S81, § 384.12(10)]
  11. [C71, 73, § 378A.6; C75, 77, 79, 81, S81, § 384.12(11)]
  12. [C71, 73, § 378A.10; C75, 77, 79, 81, S81, § 384.12(12)]
  13. [C71, 73, § 404.27; C75, 77, 79, 81, S81, § 384.12(13)]
  14. [C75, 77, 79, 81, S81, § 384.12(14)]
  15. [C66, 71, 73, § 368.67; C75, 77, 79, 81, S81, § 384.12(15); 81 Acts, ch 117, § 1081; 82 Acts, ch 1104, § 14]
  16. [C75, 77, 79, 81, S81, § 384.12(16)]
  17. [S13, § 740; C24, 27, 31, 35, 39, § **10190**; C46, 50, 54, 58, 62, 66, 71, 73, § 565.8; C75, 77, 79, 81, S81, § 384.12(18); 81 Acts, ch 117, § 1081]
  18. [C75, 77, 79, 81, S81, § 384.12(19)]
  20. [C81, S81, § 384.12(20)]
- 83 Acts, ch 101, § 82; 85 Acts, ch 195, §46; 86 Acts, ch 1211, § 23; 88 Acts, ch 1213, §1; 89 Acts, ch 203, §1; 91 Acts, ch 247, §1; 92 Acts, ch 1139, §29; 94 Acts, ch 1075, §15; 94 Acts, ch 1180, §56; 95 Acts, ch 189, §21; 2004 Acts, ch 1072, §8