

**24.15 Further tax limitation.**

No tax shall be levied by any municipality in excess of the estimates published, except such taxes as are approved by a vote of the people, but in no case shall any tax levy be in excess of any limitation imposed thereon now or hereafter by the Constitution and laws of the state.

[C24, 27, 31, 35, 39, §381; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §24.15]

Referred to in [§24.14](#), [§24.20](#)

Tax limit, Iowa Constitution, Art. XI, §3