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 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.

2. 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.

3. 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.

4. 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 forty-six days before the first 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 first 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 on the second day that is not a holiday following the special levy election, and beginning no earlier than 1:00 p.m. on that day.

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 of this subsection.

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.

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

1. [C24, 27, 31, 35, 39, §**5835 – 5839;** C46, 50, 54, 58, 62, 66, 71, 73, §375.1 – 375.5; 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.1 – 379A.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, §758 – 764, 888, 895, 1303; C24, 27, 31, 35, 39, §**5882 – 5887, 6209, 6221;** C46, 50, §381.9 – 381.14, 404.3, 404.15; C54, 58, 62, 66, 71, 73, §381.9 – 381.14, 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; 2009 Acts, ch 57, §94; 2010 Acts, ch 1033, §55, 56; 2012 Acts, ch 1060, §5, 7; 2022 Acts, ch 1021, §99; 2023 Acts, ch 71, §15, 19

Referred to in §28M.5, 331.263, 373.10, 384.1, 384.110

2023 amendment applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §19