

**420.41 Applicability of provisions.**

1. No state law shall be deemed to impair, alter or affect the provisions of any such special charter or any existing amendment thereto in any of the following respects:

a. As an act of incorporation or as evidence thereof.

b. In respect of authority to license, tax and regulate various persons, occupations, amusements, places and objects, as said general subjects of licensing, taxing and regulation are more specifically set forth in the respective charters of such cities.

c. In respect of the levy and collection of taxes for city purposes, in accordance with provisions of the respective charters of such cities and other provisions of law relating to such levy and collections including, but without limitation, provisions relating to liens, distraint, tax sales, redemptions, tax deeds and other provisions incident to the levy and collection of taxes; provided that this paragraph shall apply only with respect to cities which prior to and currently with the taking effect of [this subsection](#) collect general city taxes directly or by or through their own officers, rather than indirectly and by or through any other public body or officer thereof.

d. In respect of the election or appointment of a clerk, treasurer, police magistrate and marshal or in respect of the authority, functions, duties or compensation of any of these except that [section 372.13, subsection 2](#), applies in respect to a vacancy in any of these elective offices and to a vacancy in any other city elective office.

e. In respect of the power or authority of any such city to borrow and expend money and issue bonds or other evidences of indebtedness therefor.

f. In respect of the appropriation, condemning or taking of lands and property by any such city for public purposes and in respect of procedure and appeals in connection with any such taking.

g. In respect of the power to enact, make, adopt, amend and repeal ordinances necessary or proper in connection with any provisions referred to in paragraphs "a" through "f" of [this subsection](#).

2. The fiscal year for special charter cities, which prior to and concurrently with the taking effect of [this subsection](#) collect general city taxes directly through their own officers, and for all departments, boards and commissions thereof, shall be as established by city ordinance.

3. Special charter cities which prior to and concurrently with the taking effect of [this subsection](#) collect general city taxes directly through their own officers, shall, within the applicable provisions of [chapter 384, subchapter I](#), make the appropriations for the necessary expenditures for the next ensuing fiscal year by ordinance. The proposed ordinance shall, upon first reading, be placed on file with the clerk for public inspection, and, upon second reading, if and as amended, forthwith be published in a newspaper of general circulation, together with the time and place for a public hearing on said proposed ordinance, which hearing shall be not less than ten days prior to the council meeting at which it shall be placed upon its passage.

[C97, §933; C24, §6730; C27, 31, 35, §4755-f35, 6730; C39, [§4755.32, 6730](#); C46, 50, §313.41, 420.41, 420.62 – 420.117; C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §420.41; [81 Acts, ch 34, §47](#)]  
[2018 Acts, ch 1041, §127](#); [2021 Acts, ch 80, §248](#)