

CHAPTER 412

STATUTORY CITIES

412.251 Annual tax levy.
412.381 Reports.

412.501 Park board in certain statutory cities;
continuance of existing board; officers;
compensation.

412.251 ANNUAL TAX LEVY.

The council shall make its annual tax levy by resolution within the per capita limits established by statute. The amount of taxes levied for general city purposes shall not exceed 11-2/3 mills on each dollar of the assessed valuation of the property taxable in the city in cities having an assessed valuation of less than \$1,500,000 and ten mills on each dollar in cities having an assessed valuation of more than \$1,500,000. In calculating such limit property used for homestead purposes shall be figured as provided in section 273.13, subdivision 7a. The following taxes may be levied in addition to the levies above authorized:

- (1) A tax for the payment of principal and interest on outstanding obligations of the city as provided by sections 475.61, 475.73 and 475.74.
- (2) A tax for the payment of judgments as authorized by section 465.14.
- (4) A maximum of one-third of one mill but not to exceed \$500 to provide musical entertainment to the public in public buildings or on public grounds.
- (5) A tax for band purposes as authorized by section 449.09.
- (6) A tax for the support of a municipal forest, as authorized by section 459.06.
- (7) A tax for advertising purposes, as authorized by section 469.189.
- (8) A tax for forest fire protection in any city in a forest area, as authorized by section 88.04.
- (9) A maximum of 1-2/3 mills for the utilities fund in any city whose utilities are under the jurisdiction of a public utilities commission. Such tax shall be levied for the purpose of paying the cost of the utility service or other services supplied to the city.
- (10) A tax for the support of a public library, as authorized by section 134.07.
- (11) A tax for firefighters' relief association purposes as authorized by sections 69.772, subdivision 4, 69.773, subdivision 5, or other statutes.
- (12) Such other special taxes as may be authorized by law.

Nothing in this section shall be construed to reduce levies of any municipality below the per capita levy spread in 1970.

History: 1987 c 291 s 218

412.381 REPORTS.

The accounting officer of the commission shall make such monthly or annual statements of operation as the commission may require. A copy of each such report shall be filed in the office of the city clerk. An annual financial report shall be made and a copy filed with the clerk at the close of the calendar year and shall be included as part of the annual financial report or statement of the clerk in conformity with section 471.697 or 471.698. The cost of publication of any other official statement required by law to be published shall be paid from public utility funds.

History: 1987 c 384 art 2 s 90

412.501 PARK BOARD IN CERTAIN STATUTORY CITIES; CONTINUANCE OF EXISTING BOARD; OFFICERS; COMPENSATION.

The council of any city of more than 1,000 population may by ordinance establish a park board and it may by ordinance adopted by unanimous vote of all members of the council abolish any board thus established. Any park board now in existence in any

city shall hereafter operate as a park board under this chapter until abolished as provided in this section. The park board shall consist of three, five, seven or nine members as determined by resolution or ordinance of the council, appointed by the mayor with the consent of the council. If the board consists of three members, one member of the original board shall serve for a term of one year, one for a term of two years, and one for a term of three years. If the board consists of five members, one member of the original board shall serve a term of one year, two for a term of two years and two for a term of three years. If the board consists of seven members, two members of the original board shall serve a term of one year, two for a term of two years and three for a term of three years. If the board consists of nine members, three members of the original board shall serve a term of one year, three for a term of two years and three for a term of three years. After the terms of the original board members expire, members shall be appointed for terms of three years. The number of members may be increased or decreased within the permitted three, five, seven or nine members by subsequent resolution or ordinance. The resolution or ordinance shall include a provision for maintaining staggered terms for board members, provided that if the number of members is reduced the reduction shall be effected in such a manner that all incumbent members are permitted to serve their full terms.

No action to change the size of the board shall be taken except upon a two-thirds vote of all the members of the city council, and no such action shall be taken until at least three years after establishment of the board or until at least three years after the last resolution or ordinance modifying the size of the board. Vacancies shall be filled for the remainder of the original terms. Each member shall serve until a successor is appointed and qualifies. Members shall serve without compensation unless the council authorizes compensation. Any member may be removed by the mayor with the consent of the council for cause after a hearing. The board shall choose one of its members as chair and may select a secretary either from among its own members or otherwise and fix the secretary's compensation at not to exceed \$500 per year. The board may adopt and from time to time amend rules of procedure. It shall make quarterly reports of its activities to the council. The city attorney, if there is one, shall act as attorney for the board. An annual statement of its receipts and disbursements shall be filed with the clerk immediately after the close of the calendar year and shall be included as part of the annual financial report or statement of the clerk in conformity with section 471.697 or 471.698.

History: 1987 c 21 s 1; 1987 c 384 art 2 s 91