

**412.251 ANNUAL TAX LEVY.**

The council shall make its annual tax levy by resolution. The following taxes may be levied as 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;
- (3) a tax to provide musical entertainment to the public in public buildings or on public grounds;
- (4) a tax for band purposes as authorized by section 449.09;
- (5) a tax for the support of a municipal forest, as authorized by section 459.06;
- (6) a tax for advertising purposes, as authorized by section 469.189;
- (7) a tax for forest fire protection in any city in a forest area, as authorized by section 88.04;
- (8) a tax for the utilities fund in any city whose utilities are under the jurisdiction of a public utilities commission. The tax shall be levied for the purpose of paying the cost of the utility service or other services supplied to the city;
- (9) a tax for the support of a public library, as authorized by section 134.07;
- (10) a tax for firefighters' relief association purposes as authorized by sections 69.772, subdivision 4, 69.773, subdivision 5, or other statutes; and
- (11) other special taxes authorized by law.

**History:** 1949 c 119 s 32; 1951 c 104 s 1; 1973 c 123 art 2 s 1 subd 2; 1973 c 389 s 2; 1973 c 773 s 1; 1976 c 2 s 138; 1976 c 239 s 114; 1977 c 429 s 63; 1980 c 509 s 157; 1Sp1981 c 4 art 1 s 60; 1987 c 291 s 218; 1988 c 719 art 5 s 84; 1989 c 277 art 4 s 44; 1Sp1989 c 1 art 5 s 28; 1994 c 505 art 4 s 1