

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 424A.092, subdivision 4, 424A.093, 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; 2013 c 111 art 5 s 80