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STATE OF IOWA
1917

TAX LEVIES

Authority and Limitations of Iowa Law
for All Tax Levies

Revised to July 4, 1917

Including Acts of the Thirty-Seventh General Assembly

Issued by
COUNTY ACCOUNTING DEPARTMENT
Auditor of State

PART II--LIMITATION OF TAX LEVIES

The following summary has been prepared for the information and guidance of county officials, school boards, township trustees, city and town officials, and others having authority in the matter of fixing the tax levies for various purposes in Iowa, showing what tax levies may be made.

STATE LEVIES.

General State Revenue—The board of supervisors **must** levy such rate as is fixed by the executive council. 1303 Sup. Sup. 1915. This levy includes the millage taxes formerly levied for state institutions.

Additional State Revenue—Sufficient to, within three years, make good loss to state revenue by defaulting county treasurer of the county in which levied. 1454, Code.

County Bonds—If board of supervisors fail to make levy to pay bonds or interest on county bonds as provided in sections 406, of the code the owner may file same with the auditor of state, and the executive council shall add to state tax for such county a sufficient levy to pay amount of principal and interest due or past due on said bonds. 408.

Capitol Grounds—Such rate as may be fixed by the executive council to yield approximately \$150,000 annually for the years 1915, 1916, 1917, 1918, 1919, 1920, 1921 and 1922. Ch. 14, 35 G. A.

COUNTY LEVIES.

General County—6 mills in counties of less than 40,000 population; 4 mills in other counties, but in such counties the voters at a general election may authorize the board of supervisors to increase the levy to 6 mills. In all counties there is also a 50 cent tax on each male resident of the state over 21 years of age. 1303 Sup. Sup., 1915.

County School—Not less than 1 nor more than 3 mills. 1303 Sup. Sup., 1915.

County Bridge—Not more than 5 mills. 1303 Sup. Sup., 1915. Not applicable to property in cities of the first class.

Court Expense—Not more than 3 mills, provided the county levy will not take care of this item. 1303 Sup. Sup., 1915.

Poor—Not more than 2 mills, provided the county levy will not take care of the poor expense. 2247 Sup., 1913.

County Hospital Bonds—Not more than 2 mills annually for 20 years, amount to be determined by vote of electors, 409-a Sup. 1913.

County Hospital Maintenance—Not more than 1 mill, 409-j Sup. 1913.

County Road—Not more than 1 mill, 1530 Sup. 1913.

County Permanent Road Tax—Not more than 2 mills, provided the county road tax is not levied, 1527-q Sup. 1913 and 1527-r Sup. 1913.

County Road Building—Board must levy not less than one nor more than two mills, 1303 Sup. Sup. 1915. Not applicable to property in a city or incorporated town.

County Drainage—Not more than 1 mill, 1530 Sup. 1913.

County Bonds—Not more than 3 mills except as provided in sections 406, 409 and 408, unless the vote authorizing the levy fixes a higher rate, Section 1384 Code.

County Agricultural Societies—To realize not more than \$1,000 a year for not more than ten years, 1660 Sup. Sup. 1915.

County Agricultural Improvement—To realize not more than \$5,000 a year if so voted by the electors of the county, and may by vote be discontinued after five years. The vote in each case to be at a general election, 1683-k and 1683-q Sup. 1913.

Coal Fund Tax—Not more than 1 mill provided a majority of the voters so decide at a general election, 469-a Sup. 1913.

County Border Stream—Not more than 1 mill each year provided a majority of the voters so decide at a general election, 424-b Sup. 1913.

Soldiers' Relief—Not more than 1 mill, 430 Sup. 1913.

Soldiers' Monument or Memorial Hall—Not more than 1 mill provided the voters of the county so decide at a general election, 435 Code.

County Orphan Fund—Not more than one half mill, 2687 Code.

County Juvenile—Not more than 1 mill, 254-a30 Sup. 1913.

County Insane—Not more than 1½ mills, 2308 Sup. 1913.

State Insane—Board must levy a tax sufficient to meet the expenses of caring for the county inmates of the state insane hospital and the hospital for inebriates, 2292 Sup. 1913.

Domestic Animal—\$1.00 on each male and spayed female dog and \$3.00 on each female dog listed by the assessor, 458 Sup. 1913.

Special Taxes—May be voted by the electors of the county at any regular election. Not more than 10 mills in any case, and if for a bridge or highway it shall be not less than one mill, 443 and 447 Code and 448 Sup. Sup. 1915. In counties of 25,000 population or over, or in any county where \$100,000 or more has been or is proposed to be expended, the rate of levy shall be such as to pay the debt in not exceeding 25 years, 448 Sup. Sup. 1915.

Applicable to payment of depreciated warrants or the construction of any highway or bridge and extended to apply to the procuring of sites or grounds therefor. Ch. 304, 37th G. A.

Benevolent Institutions—Not more than 3 mills annually if so voted by the electors of the county at a regular or special election. Also applicable to cities and towns, 740 Sup. 1913.

CITIES AND TOWNS.

General—Not more than 10 mills. Applicable to cities and towns under the general law, 887 Code. In cities under special charter not more than 8 mills, 1003 Sup. 1913.

Gr: ding—Not more than 3 mills. Cities under the general law, 894-1 Sup. Sup. 1915. Cities under special charter, 1005-1 Sup. 1913. Made applicable to towns, Ch. 45, 37th G. A.

Paving—Not more than 10 mills in all and not more than 1 mill in any one year, 840-o Sup. Sup. 1915.

In cities having a population of 50,000 or more, the aggregate levy may not exceed 15 mills of which not more than 1½ mills may be levied in any one year. Ch. 376, 37th G. A.

Improvement—Cities under the general law, not more than 5 mills, 894-2 Sup. Sup. 1915. Cities under special charter, not more than 3 mills, 1005-2 Sup. 1913. Towns, not more than 5 mills, 792-f Sup. 1913.

Sewer—Not more than 2 mills, if the city consists of one sewer district, and if the city has been divided into sewer districts, not more than 2 mills on the property within the sewer district, 894-3 Sup. Sup. 1915. Applicable to towns if comprised in one sewer district, 840-a Sup. 1913. In cities under special charter, not more than 5 mills on the taxable real property within the district, 1005-3 Sup. 1913, if the city has been divided into sewer districts. Otherwise, not more than 3 mills, 1005-3 Sup. 1913.

Main Sewer—Not more than 5 mills. Applicable to any city of the first class, 840-b Sup. 1913. The aggregate levy in cities of the first class for sewer, main sewer, and district sewer, shall not exceed 8 mills in any one year, 840-f Sup. 1913.

Sewage Disposal—Not more than 5 mills. Applicable only to cities of the second class and towns, and is in addition to the sewer tax provided by 894-3 Sup. Sup. 1915, 840-g Sup. Sup. 1915.

Garbage Disposal—Not more than 1 mill. Applicable only to commission cities with 80,000 population or over, 1056-a61 Sup. 1913. However, Section 696-b Sup. Sup. 1915 gives any incorporated city or town, including cities under special charter and commission governed cities, the right to establish sanitary districts and levy a tax of not more than 2 mills each year on the property within the district for the disposal of garbage and other waste material and for oiling streets. See Ch. 367, 37th G. A.

Library—Not more than 5 mills for maintenance, and not more than 3 mills for the purchase of real estate, the payment of interest, or the creation of a sinking fund to pay off indebtedness caused by the purchase of real estate for this purpose. Applicable to cities and towns of all classes, 732-a Sup. 1913, 1005-6 Sup. 1913. Applies also to lands within extended limits, 616 Sup. 1913.

In so far as this statute requires the city council to make the levy as fixed by the library trustees, it was held unconstitutional by the supreme court in *State vs. Des Moines*, 103 Ia. page 76. However, if the council chooses to make the levy or any part thereof, considering the action of the library trustees as simply advisory, the levy as made by the council would probably be legal.

Library Rental—Not more than 1 mill for the purpose of paying for the use of a public library owned by the city or town so levying the tax. Applicable to any city or town, 741-n Sup. 1913, 729-a Sup. 1913.

Waterworks—Not more than 5 mills, 894-5 Sup. Sup. 1915. Made applicable to towns, 894-12 Sup. Sup. 1915. Cities under special char-

ter, 1005-7 Sup. 1913. This tax is for operation and maintenance. In cities under special charter the combined levy for water, gas, and electric light shall not exceed 5 mills, 1005-7 Sup. 1913.

Water—Not more than 5 mills, 894-7 Sup. Sup. 1915. Made applicable to towns, 894-12 Sup. Sup. 1915. Cities under special charter, 1005-8 Sup. 1913. This tax is to be used only for water supplied the municipality by an individual or company operating waterworks.

Water or Light Bonds—Not less than sufficient to pay bonds at maturity and certain proportions prior thereto, 894-10 Sup. Sup. 1915. Made applicable to towns, 894-12 Sup. Sup. 1915. Cities under special charter, 1005-10 Sup. 1913.

Playground Bonds—Cities may levy sufficient to pay off at maturity bonds issued for playgrounds as provided in section 879-r Sup. 1915, 879-s Sup. Sup. 1915.

Playground Maintenance—Not more than 2 mills, 879-u Sup. Sup. 1915, 879-s Sup. Sup. 1915.

Light Plant—Not more than 5 mills, 894-6 Sup. Sup. 1915. Made applicable to towns, 894-12 Sup. Sup. 1915. Cities under special charter, not more than 5 mills for waterworks and light plants combined, 1005-7 Sup. 1913.

Bond Fund—Not less than sufficient to pay bonds at maturity and certain proportions prior thereto, 894-9 Sup. Sup. 1915. Made applicable to towns, 894-12 Sup. Sup. 1915. Cities under special charter, 1005-9 Sup. 1913.

Municipal Comfort Stations—Not more than one-half mill. Sec. 4, Ch. 232, 37th G. A.

Light—Not more than 5 mills, 894-8 Sup. Sup. 1915. Made applicable to towns, 894-12 Sup. Sup. 1915. Cities under special charter, not more than 5 mills for water, light and power combined, 1005-8 Sup. 1913. In cities under the general law having a population of 5,000 or less and in towns, there may be any one year a tax for this purpose of not more than 7 mills, 894-8 Sup. Sup. 1915. This tax is to pay for light furnished the municipality by an individual or corporation operating a light plant, and expense of the inspection of such city, including salaries of inspectors therein. Ch. 375, 37th G. A.

Waterworks Sinking—A tax of 2 mills to create a sinking fund for the purchase or erection of waterworks, 742 Sup. 1913. Applicable only to cities of the first class. Made applicable to special charter cities, 742-a Sup. 1913, and 958 Sup. 1913. This tax is in addition to the regular water taxes, 742 Sup. 1913.

Cemetery—Not more than one-half mill, 894-11 Sup. Sup. 1915. Made applicable to towns with provision that in towns the levy may exceed one-half mill but shall not exceed 3 mills, 894-12 Sup. Sup. 1915. Commission cities may levy a tax of not more than 1 mill, 1056-a45 Sup. 1913. No cemetery tax authorized under special charter cities unless commission governed, but in any city or town, where no cemetery is maintained by said city or town, or no cemetery tax levied by such city or town, the township cemetery authorized by section 586 Sup. Sup. 1915 may be extended to include the property of said city or town situated within said township, 586 Sup. Sup. 1915.

Cemetery Purchase—Cities and towns may levy not more than 1 mill for the purchase of land for cemetery purposes or payment of the purchase price thereof. Not applicable to cities under special charter, 880-4 Sup. Sup. 1915.

Hospital—Not more than 3 mills in cities of over 22,000 population, and not more than 5 mills in cities of over 5,000 and less than 22,000 population, provided said tax is voted by the electors of the city at a city or special election, 741-q Sup. 1913. Ch. 48, Sec. 1, 37th G. A. However, if any city or town should come under the provisions of section 740 Sup. 1913, the levy may not exceed 3 mills, and would apply to such city or town regardless of population.

Hospital Improvement and Maintenance—Not more than 5 mills. Applicable to cities having 5,000 population or over. Ch. 48, 37th. G. A.

Benevolent Institutions—Not more than 3 mills for the purpose of maintaining an institution of learning or benevolence when a gift or bequest has been made to the city or town to establish such an institution, provided that such a tax so voted by the electors of the city or town at a regular or special election. 740 Sup. 1913. Applicable to any city, town or county.

Bridge—Not more than 3 mills. 888 Code. Applicable only to cities of the first class. Made applicable to cities under special charter. 1004 Sup. 1913.

Cities of the first class or commission governed cities, having a population of more than 35,000 and whose corporate limits are divided by a meandered stream, may levy a city bridge tax of not to exceed 4 mills. Ch. 43, 37th G. A.

Section 758 Sup. Sup. 1915 provides that cities of the first class and cities of the second class having a population of 5,000 or more, and which are traversed by a stream 200 feet or more from shoreline to shoreline, shall have full control of the bridge fund levied and collected as provided by law, but there is no provision for such levy in cities of the second class.

When the whole or any part of the cost of building or reconstructing a bridge in a city of the first class or any city of the second class having a population of 5,000 or more and which is traversed by a stream 200 feet or more from shoreline to shoreline is to be paid from the bridge fund, the council may levy the amount required to pay such cost at one time, to cover not to exceed 25 years and not to exceed two-thirds of the maximum annual levy such city may levy for a bridge fund. 758-a Sup. Sup. 1915. Made applicable to cities under special charter, 1005-12 Sup. 1913.

While the provisions of this section formerly applicable to cities of the first class only were extended to certain cities of the second class by the 36th G. A., they failed to make any provision by which such a city is authorized to make the levy herein referred to.

Use of Bridge—Contract For—Not more than 10 mills. 766 Code. Applicable to cities only. Made applicable to cities under special charter. 958 Sup. 1913.

Aiding County Bridge—If cost of bridge is not less than \$10,000 as estimated by the board of supervisors, a city or town may vote to aid in the construction to the extent of one-half the estimated cost thereof. 759 Code. Applicable to cities under special charter. 958 Sup. 1913.

Highway or Combination Bridge—The board of supervisors shall levy such tax as may be voted by the city or town for the purpose of aiding in the construction of a highway or combination bridge. 896 Code.

Viaduct—Not more than 2 mills. Only authorized when other funds are not available, and applicable to cities having a population of 12,000 or over. 771-a Sup. 1913.

Boundary Bridge—Aiding Company in Construction of—Not more than 20 mills. Applicable to cities having a population of 5,000 or more. 759 Code. Made applicable to cities under special charter. 958 Sup. 1913. If the condition of such aid is that the city shall have the right to purchase such bridge from the company so aided, the city may vote an additional tax of not more than 5 mills each year for not less than 10 years. 766-a Sup. 1913. The provisions of this section may by the voters therein be applied to cities after annexation to another city. 766-d Sup.

City Hall—Not more than 2 mills for a period of years not exceeding 20. Applicable to cities and towns including commission governed cities and cities under special charter. 741-d and 741-e Sup. 1915.

City Hall—In cities having a population of 4,000 or less. Not more than 5 mills. Ch. 182, Sec. 2, 37th G. A.

Community Center Improvement and Maintenance—Not more than 5 mills. Ch. 51, Sec. 7, 37th G. A.

City Building or Fire Station—Not more than 3 mills. Applicable only to cities of the second class and towns. 741-j Sup. 1913.

Fire Department, Equipment of—Not more than 1½ mills. Applicable to special charter cities, commission cities, and other cities with 5,000 population or over, 716-b Sup. 1913. This tax may be levied at one time for a number of years not exceeding ten at a rate not exceeding 1½ mills annually. 716-c Sup. 1913.

Fire Fund, Maintenance—The council of any city, including cities under a commission plan of government, with a population in excess of nine thousand (9,000), shall have the power to levy a special tax not exceeding six mills on the dollar each year, and the city council of any city with a population of nine thousand (9,000) or less shall have the power to levy a special tax not exceeding three mills on the dollar each year; and the town council of any incorporated town shall have the power to levy a special tax not exceeding two mills on the dollar each year, upon all taxable property in said city or town, for the purpose of maintaining a fire department; and the money so raised shall constitute a fire fund and shall be used for no other purpose, except that incorporated towns may use such fund to purchase fire equipment; provided, however, that in any cities under the commission plan of government having a population of ninety thousand (90,000) or over, said levy shall not exceed three (3) mills. Ch. 131, 37th G. A.

For equipment and maintenance in special charter cities and commission governed cities, not more than 6 mills. 1056-a52 Sup. 1913.

Firemen's Pension—Not more than one-half mill. Applicable to cities and towns of all classes. Obligatory if the city maintains a paid fire department, otherwise optional. 932-a Sup. 1913.

Dock Tax—Not more than 2 mills, and if there is a bond issue it shall run not to exceed ten years. Applicable to cities and towns of all classes. 741-w and 741-w2 (j) Sup. 1913.

Park Tax—In commission governed cities not more than 1½ mills. 1056-a45 Sup. 1913. In cities under the general law, not more than 2½ mills except that in cities having a population of over 25,000, an additional levy of 1 mill may be levied for the purchase of real estate for park purposes. 850-c Sup. 1913. Made applicable to special charter cities. 991-a Sup. 1913. This would probably supercede section 1005-11 Sup. 1913, which limits taxes for park purposes in special charter cities to 2 mills.

Grading and Beautifying Parks—Not more than one mill. Applicable only to cities which made purchase of property for park purposes prior to January 1st, 1914. Said levy can be made only for years 1918, 1919, 1920, 1921, and 1922. Ch. 384, 37th G. A.

Special Paving and Improvement—Not more than ½ mill. Ch. 194, 37th G. A.

Park Improvement—One mill each year for years 1914, 1915, 1916, 1917 and 1918 for grading and improvement of parks. Applicable only to cities having a population of over 25,000. 850-c Sup. Made applicable to special charter cities by 991-a Sup. 1913. This tax of doubtful validity since the section of which it is a part was repealed two months after its amendment to include this provision and the section as reenacted did not include the provision.

Meandered Lake Improvement—Not more than one-half mill each year for the years 1916, 1917, 1918, 1919 and 1920. 850-p Sup. Sup. 1915. Applicable to cities only.

Municipal Court Buildings—Not to exceed 1 mill each year for a period not to exceed 50 years. Ch. 17, Sec. 2, 37th G. A.

Changing Water Courses—Such rate as may be fixed by the council, if approved by the electors of the city or sewer district at a special election called for the purpose. 799, Sup. 1913, and 806 Code.

Swimming Pool—Not more than ½ mill. Ch. 194, 37th G. A.

Indebtedness of Municipalities on Annexation—Such rate as may be necessary to pay the indebtedness. 614 Code.

River Front Improvement—Not more than 2 mills. Applicable to any city whose corporate limits are divided by a meandered stream. 879-a and 879-g Sup. 1913.

Levee Improvement Fund—Not more than 1 mill. Applicable to special charter cities which are bounded in part or divided by a river. 1056-a6 Sup. 1913. Made applicable to commission governed cities by 1056-a19 Sup. 1913.

Flood Protection—An annual tax to be levied at one time for a number of years not exceeding ten, of not more than 4 mills each year

in case of cities and not more than 10 mills each year in case of towns. 849-e Sup. 1913. Applicable to all cities and towns. 849-a Sup. Sup. 1915.

Police Pensions—Not more than one-half mill. This tax must be levied in all cities and towns of every class having an organized police department. 932-j Sup. 1913.

Police Tax—Not more than 1 mill annually, but the council may make a levy at one time for a number of years not exceeding ten, provided the amount to be paid each year does not exceed one-half the maximum annual levy authorized. 1056-a55 and 1056-a56 Sup. 1913. Applicable only to commission governed cities having a population of 80,000 or over. 1056-a54 and 1056-a59 Sup. 1913.

Road Tax—Not more than 5 mills. Applicable only to agricultural lands within the city or town limits. 890 Code. Made applicable to special charter cities by 1004 Sup. 1913. A special charter city, divided into road districts, may levy a road tax of not more than 2 mills on all property within the road district. 1005-5 Sup. 1913. Commission governed cities, divided into not less than five road districts, may levy a road tax of not more than 2 mills on the taxable property within each district. 1056-a51 Sup. 1913.

Road Dragging—Not more than one mill. Applicable to cities having a population of less than 8,000 and to towns. 887-a Sup. 1915.

Road Poll Tax—Cities and towns may require every able-bodied male resident between the ages of 21 and 45 years to perform two days labor on the streets, alleys, highways, or public grounds of the corporation, or in lieu thereof they may accept such sum as may be fixed by the council, not exceeding \$1.50 for each day. For each day's failure the delinquent shall forfeit \$2.00. Said tax and forfeit money may be certified to the county auditor for collection by the treasurer not later than December 1st following its maturity. 891 and 892 Sup. 1913. Made applicable to special charter cities by 1004 Sup. 1913.

Domestic Animal Tax—Cities and towns may levy a tax on such animals as are not listed as taxable property for state and county purposes. 889 Code. This tax must be collected by the city. There is no authority for certifying it to the county auditor. Applicable to special charter cities by 1004 Sup. 1913.

Railroad Aid—Not more than 50 mills, 2085 and 2086 Sup. 1913. Made applicable to electric roads, 2091-a Sup. 1913.

Applicable to cities and towns of every class and to townships. Special provision as to petition in special charter cities and cities having a population of 25,000 or more, that said petition is effective if signed by 2,000 or more resident freeholders. In other cases it must be signed by a majority of the resident freeholders. 2085 Sup. 1913.

Total Levies for all Purposes—In special charter cities and commission governed cities, the combined general and special taxes for all purposes shall not exceed 48 mills. 1056-a52 Sup. 1913. In special charter cities it shall not exceed 16 mills for all purposes, except city and district sewer tax, road district tax, any tax levied to pay the interest or principal on bonds issued by such city, tax levied to pay judgments, or taxes authorized for library, park or bridge purposes. 1003 Sup. 1913.

TOWNSHIP TAXES.

Cemetery Tax—Townships may levy a tax sufficient to pay for lands purchased for a cemetery or for necessary improvements and maintenance of cemeteries thus established. 586 Sup. Sup. 1915. They may also levy a tax of not more than 1 mill to maintain and improve a cemetery not owned by the township, if same is devoted to public use. 586 Sup. Sup. 1915. The township cemetery tax may be extended to property within cities and towns if said property is also within the limits of the township and said city or town is not already maintaining a cemetery or has not otherwise levied a cemetery tax. 586 Sup. Sup. 1915.

The provisions of this section are extended to apply to public parks acquired by gift, devise, or bequest under section 585 Sup. 1913. 586 Sup. Sup. 1915.

Railroad Aid—Not more than 50 mills. 2085 and 2086 Sup. 1913. Made applicable to electric roads. 2091-a Sup. 1913.

Road Dragging—One mill must be levied. 1570-b2 Sup. 1913.

Road Tax—Not more than 4 mills. 1528 Sup. 1913. Separate road district plan abolished by section 1532 Sup. 1913. Chapter 98, Acts of the 33d G. A., permitting a return to the district plan was repealed by 2674-f Sup. 1913.

Road Poll—The road supervisor shall require every able-bodied male resident of the township to perform two days labor upon the roads, between the first days of April and October of each year or pay the amount fixed by township trustees as the equivalent of two days labor. 1550 Sup. 1913 as amended by Sec. 1, Ch. 335, 37th G. A. At least three days' notice of the time and place must be given by the road supervisor (or township superintendent) to the person liable under this law. 1551 Sup. 1913. Any person so notified, who fails to attend or pay amount required or within five days thereafter furnish a satisfactory excuse shall forfeit and pay the sum of \$3.00 for each day's delinquency. 1552 Code. Ch. 335, 37th G. A.

If the road supervisor fails to collect this amount or forfeit from the delinquent, it shall be certified to the county auditor and added to the delinquent's property tax on tax list and the county treasurer shall proceed to collect the same. 1555 Code. Ch. 335, 37th G. A. There is no authority for certifying a road poll tax to the county auditor for collection by the county treasurer. The amount to be certified is the penalty provided for failure to pay to supervisor or attend and work when duly notified as herein indicated.

Drainage Tax—Not more than 5 mills. 1528 Sup. 1913.

Township Hall—Building fund, not more than 3 mills. 568 Code. Repair fund, not more than one-half mill. 573 Code.

Township Library—Not more than 1 mill. 592-a Sup. 1913. This tax to be used for the purpose of paying for the use of a free public library.

Litigation Expense—Sufficient to pay said expense, 564, Sup. 1913.

Additional Road Tax—Not more than one mill. 1530, Sup. 1913. This tax is to be levied by the board of supervisors only when peti-

tioned for by a majority of the freeholders electors of the township, and is to be expended by the board of supervisors on the roads of the township petitioning therefor.

SCHOOL TAXES.

General Fund—To realize not to exceed \$40.00 for each resident of school age, but each school corporation may estimate not to exceed \$525.00 for each school thereof. Ch. 386, Sec. 9, 37th G. A.

General fund may be increased by additional levies as follows:

Text Books—To realize not to exceed \$1.50 for each resident of school age. 2806 Sup. 1913. See also 2825 Code.

The transportation and text book levies are part of the contingent fund, (see section 2825 Code and 2806 Sup. 1913) making the maximum amount which may be levied for the contingent fund \$16.50 for each resident of school age. Whenever the amount asked for exceeds \$10.00 for each such resident, the amount asked for each purpose should be separately stated, that there may be no question as to the legality of the levy.

Transportation—To realize not to exceed \$5.00 for each resident of school age. 2806 Sup. 1913. (See note under Text Books above.)

School House Fund—Not more than 10 mills if so voted by the electors of the district at the annual or a special meeting. 2749-7 and 2750 Code.

The electors of a sub-district at the annual meeting or a special meeting called for that purpose may vote an additional school house tax provided that the amount so voted and the amount voted by the school township shall not exceed 15 mills. 2753 Code. Note that the tax for school house fund must be so voted by the electors of the township or school district. The school directors cannot authorize the tax without such vote of the district.

School Building Bond—Not to exceed 5 mills on the actual valuation, 2813 Sup. 1913. The corresponding section in the Supplement of 1907 provided that this levy should not exceed 5 mills on the assessed valuation. This was amended by the 35th G. A. (Sec. 2813 Sup. 1913) to read 5 mills on the actual valuation, which is equivalent to 20 mills on the taxable valuation.)

Play Grounds—Not more than 2 mills. 2823-u2 Sup. 1913. Applicable to city schools only, including cities of the first and second class, cities under special charter, and cities under commission form of government. 2823-u1 Sup. 1913. Not applicable to towns, townships, etc.

Library Tax—Not more than 1 mill. 2806 Sup. 1913.

Teachers' Pension—Not more than two-tenths of a mill. Applicable only to districts having 75,000 population or over. Ch. 387, 37th G. A.

SCHOOL TAXES IN CONSOLIDATED DISTRICTS.

General Fund—To realize not more than \$50.00 for each resident of school age unless a high school course is maintained by such dis-

tract, in which case the levy for all purposes shall not exceed \$60.00 for each such resident. 2794-a (b) Sup. Sup. 1915.

School House—The only other tax authorized by such district is for building a school building or repairing such building where such repairs will cost to exceed the sum of \$2,000. In such a case the electors of the district, at a regular or special election, may vote such sum as may be needed. All moneys received from this source is to be placed in the school house fund and used for no other purpose than that herein specified. 2794-a (e) Sup. Sup. 1915.

COUNTY HIGH SCHOOL.

Where a county high school has been established the board of such school shall annually make and certify to the county board of supervisors on or before the first Monday of September of each year, an estimate of the amount of funds needed for improvements, teachers' wages, and contingent expenses for the ensuing year, designating the amount for each, which in the aggregate shall not exceed in any one year, one mill on the dollar. 2730 Sup. Sup. 1915.

Drainage Bonds—Sufficient to pay bonds of drainage district in not more than 15 years. 1953, 1954, Code.

LIMIT OF INDEBTEDNESS

Const. Art. 11, Sec. 3:

Five per cent of the value of the taxable property. This was construed in *Halsey vs. Belle Plaine*, 128 Iowa, page 467 to mean actual value, not taxable.

Statutory Limit:

One and one-fourth per cent of the actual value for general and ordinary purposes. S. 1306-b as amended by Chap. 85, 37th. G. A.

For the purpose of purchasing, erecting, or maintaining and operating waterworks, electric light and power plants or the necessary transmission lines thereof, gasworks and heating plants or of building and constructing sewers, cities and incorporated towns may incur an indebtedness which added to all other indebtedness shall not exceed 5% of the actual value of the taxable property therein. S. 1306-b as amended by Chapters 85 and 303, 37th. G. A. Such indebtedness in excess of 1¼% of the taxable property must be approved by a majority vote of the qualified electors of such city or town. S. 1306-c.

For the purpose of purchasing real estate for hospital purposes, cities of the second class, by a two-thirds vote of the electors may become indebted to an amount not exceeding 5% of the actual value of the taxable property therein. S. 741-v as amended by Chap. 48, 37th. G. A.

A like amount is authorized for public docks in any city or town after approval by a majority vote of the electors thereof. S. 741-w (k).

Same for flood protection in cities of the first class and commission governed cities, after approval of a majority of the electors. S. 849-j.

Same for waterworks by a majority vote in cities of the first class. S. 745 B. Made applicable to special charter cities, 958 and 745-b Sup.

Chap. 182, 37th. G. A. amended Sec. 741-f S. S. to permit cities and towns having 4,000 population or less to become indebted to 5% of the actual value of the taxable property therein for the purpose of constructing a city hall or building for general community purposes, but Chap. 220, 37th. G. A. repealed the entire section and re-enacted another without this provision.

Improvement certificates are not to be considered as part of the municipal indebtedness in determining the limit permitted. Cory vs. Fort Dodge, 133 Iowa page 666.

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