

**27-322. Tax levies by authority; approval by city; exceptions.** (a) Except as provided in subsection (b), with the consent of the governing body of the city, the authority may annually levy a tax not to exceed three mills on each dollar of the assessed tangible valuation of the property of the city for the furtherance of the purposes of the authority, to be levied and collected in like manner with other taxes, which levy the board of directors shall, on or before August 25, of each year, certify to the county clerk who is hereby authorized and required to place the same on the tax roll of said county to be collected by the treasurer of said county and paid over by him or her to the board of directors of the authority.

(b) In addition to the levy authorized in subsection (a), if the authority is required to provide matching funds in order to qualify for any federal or state grant relating to the development, improvement, operation or maintenance of the public airport, and such funds are not otherwise available from revenues of the airport facility, the authority may levy a tax not to exceed one mill upon each dollar of the assessed tangible valuation of the property of the city to be levied and collected in the same manner as provided for in subsection (a) except that such levy shall be made without the consent of the governing body of the city.

Before any levy is made pursuant to this subsection, the board of directors of the authority shall publish a notice of their intention to make such additional levy once each week for two consecutive weeks in the official newspaper of the city. If within 30 days next following the last publication of the notice a petition signed by not less than 5% of the qualified electors of the city requesting an election on the question of levying the additional mill authorized by this subsection is filed with the city clerk, an election on the question shall be noticed, called and held in the manner prescribed under the general bond law. If a majority of the qualified electors of the city voting at such election vote "no" on the question of levying the additional mill, no levy shall be made under this subsection.

(c) The authority shall be exempt from the provisions of the budget laws of the state.

**History:** L. 1965, ch. 117, § 8; L. 1978, ch. 148, § 14; L. 1979, ch. 114, § 2; L. 1990, ch. 66, § 39; May 31.