

it shall not be necessary for the sheriff to cause such property to be appraised, and upon sale the sheriff shall report the sale thereof to the district court for confirmation.

Sec. 22. Special Assessments, Interest Rate. In addition to all existing charter provisions, and notwithstanding any charter provisions to the contrary, in making the levy for special assessments for street and alley paving, repaving, resurfacing, grading, improvements, graveling, sewer, water, ornamental lighting and all other improvement districts, the cost of which is to be paid for from special assessments against the property benefitted, the city council shall fix the rate of interest charge per annum at the time of making the said levy, payable annually, on unpaid installments which are not delinquent. Installments which are delinquent shall bear interest at the same annual rate as that established by law for delinquent general real property taxes. (Amendment of September 9, 1974; effective November 18, 1974).

ARTICLE IX

FINANCE AND TAXATION

Sec. 1. Fiscal Year. The fiscal and budget year of the city government shall begin on the first day of September and shall end on the last day of August of the following year unless the council by ordinance establishes a different fiscal and budget year. (Amendment of March 3, 1959).

Sec. 2. Dog Tax, Road Tax. The council shall have the power to assess, levy and collect a special tax on all dogs in the city, and the fund so arising shall be paid to the city treasurer and expended as the council may direct. Road taxes collected from property in the city shall be paid to city treasurer and expended as the council may direct. (Amendment of May 7, 1985, effective July 6, 1985).

Sec. 3. Taxes, Maximum Levy. The city shall have power to levy a tax each year for general revenue purposes upon all property subject to taxation; provided that the maximum amount of taxes that can be levied by the city in any one year for general revenue purposes shall not exceed an amount known as the city tax limit. The city tax limit is a tax ceiling established by using the September 1, 1966, city dollar tax limit as an initial tax limit, and increasing the tax limit after 1966 each following year by seven percent, so that in each fiscal year thereafter the amount of the city tax limit shall be the amount of the city tax limit for the previous year plus seven percent thereof. In addition, the city shall also have power to levy taxes each year sufficient to pay any judgment existing against the city and the interest on the bonded debt and the principal on any bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law. The city is also authorized to receive all taxes collected and distributed pursuant to state law, and in lieu of tax payments imposed by law. (Amendment of May 14, 1968).

Sec. 3a. Taxes-Agreement for Collection. Notwithstanding any existing provisions in this charter to the contrary, whenever the city has completed agreement with the county of Lancaster for the collection of city taxes, the officials of the county as designated by state law shall constitute a board of equalization for the city except as to special assessments of the city, and the dates when taxes of the city except special taxes shall be a lien or shall be due and payable or shall be delinquent, shall be as provided by state law for taxes otherwise collected by the county. (Amendment of May 10, 1966).

Sec. 3f. Auditorium, Additional Bond Issue. In addition to the power and authority elsewhere in this charter provided, and in addition to the bonds heretofore authorized for such purposes, the city council for the purpose of erecting a public building to be used as a city auditorium and equipping the same, is hereby authorized to borrow money and pledge the credit and property of the city upon its negotiable bonds, in an amount not to exceed \$1,500,000.00 without further consent of the voters, and said bonds shall mature