

CHAPTER 141

SANITARY DISTRICT TAX CERTIFICATION DEADLINE

H.F. 541

AN ACT relating to the tax certification deadline for sanitary districts and including applicability provisions.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. [Section 358.18, subsection 2](#), Code 2023, is amended to read as follows:

2. All taxes thus levied by the board of trustees shall be certified by the clerk on or before March 1¹ to the county auditor of each county wherein any of the property included within the territorial limits of the sanitary district is located, and shall be placed upon the tax list for the current fiscal year by the auditor or auditors. The county treasurer, or treasurers, of more than one county, shall collect all taxes so levied in the same manner as other taxes, and when delinquent the taxes shall draw the same interest. All taxes levied and collected shall be paid over by the officer collecting the taxes to the treasurer of the sanitary district.

Sec. 2. **APPLICABILITY.** This Act applies July 1, 2024, for sanitary district budgets for fiscal years beginning on or after that date.

Approved June 1, 2023

¹ See chapter 71, §88 herein