

**28E.28B Legalization of tax levies.**

Each unified law enforcement district tax levy authorized pursuant to section 28E.22 prior to July 1, 1983, which continued to be collected for a period subsequent to July 1, 1983, or continues to be collected notwithstanding the expiration of the five-year period specified by the referendum which authorized the levy, is hereby legalized and deemed valid as if the levy had been authorized subsequent to July 1, 1983.

97 Acts, ch 7, §1