331.421 Definitions.

As used in this part, unless the context otherwise requires:

1. *"Basic levy"* means a levy authorized and limited by section 331.423 for general county services and rural county services.

2. *"Committee"* means the county finance committee established in chapter 333A.

3. *"Debt service"* means expenditures for servicing the county's debt.

4. *"Debt service levy"* means a levy authorized and limited by section 331.422, subsection 3.

5. *"Emergency services levy"* means a levy authorized and limited by section 331.424C.

6. *"Fiscal year"* means the period of twelve months beginning July 1 and ending on the following June 30.

7. *"General county services"* means the services which are primarily intended to benefit all residents of a county, including secondary road services, but excluding services financed by other statutory funds.

8. *"Rural county services"* means the services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary road services, but excluding services financed by other statutory funds.

9. *"Secondary road services"* means the services related to secondary road construction and maintenance, excluding debt service and services financed by other statutory funds.

10. *"Supplemental levy"* means a levy authorized and limited by section 331.424 for general county services and rural county services.

83 Acts, ch 123, § 5, 209; 84 Acts, ch 1178, § 6; 86 Acts, ch 1237, § 21; 2000 Acts, ch 1117, §19