

**336.13 Maintenance expense on proportionate basis.**

The maintenance of a library established in accordance with [this chapter](#) shall be on the basis of each participating unit bearing its share of the total cost in proportion to its population as compared to the total population of the library district. The board of library trustees shall make an estimate of the amount necessary for the maintenance of the library, the sources of direct library revenue, and the amount to be contributed from taxes or other revenues by the participating city or county and hold a hearing on the estimate after notice of the hearing is published as provided in [section 331.305](#) or [section 362.3](#), as appropriate. On or before January 10 of each year, the board of library trustees shall transmit the estimate in dollars to the board of supervisors and to the cities participating in the district. The unincorporated area of each county in the library district shall be considered as a separate supporting unit. Each board of supervisors shall review the estimate and appropriate for library purposes its share in the county rural services fund budget. Each city council shall review the estimate for the city and appropriate for library purposes its share in the city general fund budget. Each participating city or county shall contribute its share from taxation or from other sources available for library purposes on an equitable basis. With approval of a city council, the county treasurer may withhold a reasonable portion of the taxes collected for a city to meet the city's contribution for library purposes and deliver a receipt to the city clerk for the amount withheld.

[This section](#) shall not affect the taxing authority provided under [section 256.69](#).

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §358B.13; 81 Acts, ch 117, §1074; 82 Acts, ch 1104, §13]

83 Acts, ch 123, §164, 209; 84 Acts, ch 1168, §1

C93, §336.13

2001 Acts, ch 158, §32