

331.425 Additions to levies — special levy election.

The board may certify an addition to a levy in excess of the amounts otherwise permitted under [sections 331.423, 331.424, and 331.426](#) if the proposition to certify an addition to a levy has been submitted at a special levy election and received a favorable majority of the votes cast on the proposition. A special levy election is subject to the following:

- 1. The election shall be held only if the board gives notice to the county commissioner of elections, not later than February 15, that the election is to be held.
- 2. The election shall be held on the first Tuesday in March and be conducted by the county commissioner of elections in accordance with the law.
- 3. The proposition to be submitted shall be substantially in the following form:

Vote for only one of the following:

Shall the county of levy an additional tax at a rate of \$..... each year for years beginning next July 1 in excess of the statutory limits otherwise applicable for the (general county services or rural county services) fund?

or

The county of shall continue the (general county services or rural county services fund) under the maximum rate of \$.....

- 4. The canvass shall be held on the second day that is not a holiday following the special levy election, and shall begin no earlier than 1:00 p.m. on that day.

- 5. Notice of the proposed special levy election shall be published at least twice in a newspaper as specified in [section 331.305](#) prior to the date of the special levy election. The first notice shall appear as early as practicable after the board has decided to seek a special levy.

[83 Acts, ch 123, §9, 209; 2009 Acts, ch 57, §85; 2010 Acts, ch 1033, §44](#)