

**331.424 Supplemental levies.**

To the extent that the basic levies are insufficient to meet the county's needs for the following services, the board may certify supplemental levies as follows:

1. a. For general county services, an amount sufficient to pay the charges for the following:

(1) To the extent that the county is obligated by statute to pay the charges for:

(a) The costs of inpatient or outpatient substance abuse admission, commitment, transportation, care, and treatment at any of the following:

(i) The alcoholic treatment center at Oakdale. However, the county may require that an admission to the center shall be reported to the board by the center within five days as a condition of the payment of county funds for that admission.

(ii) A state mental health institute, or a community-based public or private facility or service.

(b) Care of children admitted or committed to the Iowa juvenile home at Toledo.

(c) Clothing, transportation, medical, or other services provided persons attending the Iowa braille and sight saving school, the Iowa school for the deaf, or the university of Iowa hospitals and clinics' center for disabilities and development for children with severe disabilities at Iowa City, for which the county becomes obligated to pay pursuant to [sections 263.12, 269.2, and 270.4 through 270.7](#).

(2) Foster care and related services provided under court order to a child who is under the jurisdiction of the juvenile court, including court-ordered costs for a guardian ad litem under [section 232.71C](#).

(3) Elections, and voter registration pursuant to [chapter 48A](#).

(4) Employee benefits under [chapters 96, 97B, and 97C](#), which are associated with salaries for general county services.

(5) Tort liability insurance, property insurance, and any other insurance that may be necessary in the operation of the county, costs of a self-insurance program, costs of a local government risk pool, and amounts payable under any insurance agreements to provide or procure such insurance, self-insurance program, or local government risk pool.

(6) The maintenance and operation of the courts, including but not limited to the salary and expenses of the clerk of the district court and other employees of the clerk's office, and bailiffs, court costs if the prosecution fails or if the costs cannot be collected from the person liable, costs and expenses of prosecution under [section 189A.17](#), salaries and expenses of juvenile court officers under [chapter 602](#), court-ordered costs in domestic abuse cases under [section 236.5](#) and elder abuse cases under [section 235F.6](#), the county's expense for confinement of prisoners under [chapter 356A](#), temporary assistance to the county attorney, county contributions to a retirement system for bailiffs, reimbursement for judicial magistrates under [section 602.6501](#), claims filed under [section 622.93](#), interpreters' fees under [section 622B.7](#), uniform citation and complaint supplies under [section 805.6](#), and costs of prosecution under [section 815.13](#).

(7) Court-ordered costs of conciliation procedures under [section 598.16](#).

(8) Establishment and maintenance of a joint county indigent defense fund pursuant to an agreement under [section 28E.19](#).

(9) The maintenance and operation of a local emergency management agency established pursuant to [chapter 29C](#).

b. The board may require a public or private facility, as a condition of receiving payment from county funds for services it has provided, to furnish the board with a statement of the income, assets, and legal residence including township and county of each person who has received services from that facility for which payment has been made from county funds under paragraph "a", subparagraphs (1) and (2). However, the facility shall not disclose to anyone the name or street or route address of a person receiving services for which commitment is not required, without first obtaining that person's written permission.

c. Parents or other persons may voluntarily reimburse the county or state for the reasonable cost of caring for a patient or an inmate in a county or state facility.

2. For rural county services, an amount sufficient to pay the charges for the following:

a. Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries for rural county services.

b. An aviation authority under chapter 330A, to the extent that the county contributes to the authority under section 330A.15.

83 Acts, ch 123, §8, 209; 84 Acts, ch 1178, §7; 84 Acts, ch 1312, §8; 86 Acts, ch 1211, §20; 90 Acts, ch 1233, §25; 92 Acts, ch 1139, §26; 94 Acts, ch 1169, §59; 94 Acts, ch 1170, §52; 95 Acts, ch 206, §9, 12; 96 Acts, ch 1129, §84; 96 Acts, ch 1219, §102; 97 Acts, ch 35, §22, 25; 2001 Acts, ch 181, §25; 2010 Acts, ch 1061, §136; 2012 Acts, ch 1060, §1, 7; 2014 Acts, ch 1107, §14

Referred to in §23A.2, §29C.17, §123.38, §218.99, §331.301, §331.421, §331.422, §331.425, §331.426, §331.427, §331.428, §331.434, §331.435

2012 strike of former subsection 1, paragraph a, subparagraph (5) applies to property taxes due and payable in fiscal years beginning on or after July 1, 2013; 2012 Acts, ch 1060, §7