

**331.426 Additions to basic levies.**

If a county has unusual circumstances, creating a need for additional property taxes for general county services or rural county services in excess of the amount that can be raised by the levies otherwise permitted under [sections 331.423 through 331.425](#), the board may certify additions to each of the basic levies as follows:

1. The basis for justifying an additional property tax under [this section](#) must be one or more of the following:

a. An unusual increase in population as determined by the preceding certified federal census.

b. A natural disaster or other emergency.

c. Unusual problems relating to major new functions required by state law.

d. Unusual staffing problems.

e. Unusual need for additional moneys to permit continuance of a program which provides substantial benefit to county residents.

f. Unusual need for a new program which will provide substantial benefit to county residents, if the county establishes the need and the amount of necessary increased cost.

g. A reduced or unusually low growth rate in the property tax base of the county.

2. a. The public notice of a hearing on the county budget required by [section 331.434, subsection 3](#), shall include the following additional information for the applicable class of services:

(1) A statement that the accompanying budget summary requires a proposed basic property tax rate exceeding the maximum rate established by the general assembly.

(2) A comparison of the proposed basic tax rate with the maximum basic tax rate, and the dollar amount of the difference between the proposed rate and the maximum rate.

(3) A statement of the major reasons for the difference between the proposed basic tax rate and the maximum basic tax rate.

b. The information required by [this subsection](#) shall be published in a conspicuous form as prescribed by the committee.

[83 Acts, ch 123, §10, 209; 2010 Acts, ch 1061, §180](#)

Referred to in [§331.422](#), [§331.424A](#), [§331.425](#), [§331.434](#), [§331.435](#)