

**161A.41 Election of taxing methods.**

Subdistricts organized under the provisions of [this chapter](#) shall designate in the petition which of the taxing methods will be used or may stipulate that both methods are contemplated for use. Should the governing body of the subdistrict find it desirable to change from a special annual tax to special benefit assessments it may elect to do so and shall institute proceedings described in [sections 161A.23 through 161A.40](#) and may divert any moneys already collected under [section 161A.20](#), for the purposes authorized in [this chapter](#).

[C62, 66, 71, 73, 75, 77, 79, 81, §467A.41]

C93, §161A.41