

**331.423 Basic levies — maximums.**

Annually, the board may certify basic levies, subject to the following limits:

1. For general county services, three dollars and fifty cents per thousand dollars of the assessed value of all taxable property in the county.
2. For rural county services, three dollars and ninety-five cents per thousand dollars of the assessed value of taxable property in the county outside of incorporated city areas.

[83 Acts, ch 123, §7, 209](#); [86 Acts, ch 1237, §22](#)

Referred to in [§28M.5](#), [331.421](#), [331.422](#), [331.425](#), [331.426](#), [331.433A](#), [331.434](#), [331.435](#)