

# CHAPTER 444 TAX LEVIES

Referred to in §306.22, 331.512, 461A.25

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## CERTIFICATION OF TAXES

### 444.1 Basis for amount of tax.

In all taxing districts in the state, including townships, school districts, cities and counties, when by law then existing the people are authorized to determine by vote, or officers are authorized to estimate or determine, a rate of taxation required for any public purpose, such rate shall in all cases be estimated and based upon the adjusted taxable valuation of such taxing district for the preceding calendar year.

[C24, 27, 31, 35, 39, §7162; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.1]  
Referred to in §331.401, 444.8

### 444.2 Amounts certified in dollars.

When an authorized tax rate within a taxing district, including townships, school districts, cities and counties, has been thus determined as provided by law, the officer or officers charged with the duty of certifying the authorized rate to the county auditor or board of supervisors shall, before certifying the rate, compute upon the adjusted taxable valuation of the taxing district for the preceding fiscal year, the amount of tax the rate will raise, stated in dollars, and shall certify the computed amount in dollars and not by rate, to the county auditor and board of supervisors.

[C24, 27, 31, 35, 39, §7163; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.2]  
83 Acts, ch 101, §90  
Referred to in §331.401, 420.207, 444.8

### 444.3 Computation of rate.

When the valuations for the several taxing districts shall have been adjusted by the several boards for the current year, the county auditor shall thereupon apply such a rate, not exceeding the rate authorized by law, as will raise the amount required for such taxing district, and no larger amount. For purposes of computing the rate under this section, the adjusted taxable valuation of the property of a taxing district does not include the valuation of property of a railway corporation or its trustee which corporation has been declared bankrupt or is in bankruptcy proceedings. Nothing in the preceding sentence exempts the property of such railway corporation or its trustee from taxation and the rate computed under this section shall be levied on the taxable property of such railway corporation or its trustee.

[C24, 27, 31, 35, 39, §7164; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.3; 82 Acts, ch 1207, §5, 6]  
88 Acts, ch 1250, §19  
Referred to in §331.401, 420.207, 425A.5, 426.6, 444.8

**444.4 Fractional rates disregarded.**

If in adjusting the rate to be levied in any taxing district to conform to law, such rates shall make necessary the levying of a fraction of a cent, said fractional excess may be computed as one cent, which latter shall be the smallest required to be spread upon the tax lists for any purpose except rates applicable to a state purpose.

[C24, 27, 31, 35, 39, §7166; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.4]  
Referred to in [§331.401](#), [420.207](#), [444.8](#)

**444.5** Reserved.**444.6 Record of rates.**

On the determination by the auditor of the necessary rates as herein directed, it is made the auditor's duty to enter a record of such rates for each taxing district upon the permanent records of the auditor's office in a book to be kept for that purpose.

[C24, 27, 31, 35, 39, §7168; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.6]  
Referred to in [§331.401](#), [331.508](#), [444.8](#)

**444.7 Excessive tax prohibited.**

It is a simple misdemeanor for the board of supervisors to authorize, or the county auditor to carry upon the tax lists for any year, an amount of tax for a public purpose in excess of the amount certified or authorized as provided by law. The department of management shall prescribe and furnish the county auditors forms and instructions to aid them in determining the legality and authorized amount of tax levies. The county auditor shall reduce an excessive levy to the maximum amount authorized by law, and not in excess of the amount certified; and the county auditor shall not enter or carry a tax on the tax lists for an illegal levy.

[C24, 27, 31, 35, 39, §7169; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.7]  
[88 Acts, ch 1158, §75](#)  
Referred to in [§331.401](#), [444.8](#)

**444.8 Mandatory provisions.**

The provisions of [sections 444.1 through 444.4](#), [444.6](#), and [444.7](#), and the methods of computation, certification, and levy provided in those sections shall be obligatory on all officers within the several counties of the state upon whom devolves the duty of determining, certifying, and levying taxes.

[C24, 27, 31, 35, 39, §7170; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.8]  
[2021 Acts, ch 80, §280](#)  
Referred to in [§331.401](#)

**444.8A Definitions.**

As used in [this chapter](#), unless the context otherwise requires, “book”, “list”, “record”, or “schedule” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).

[2000 Acts, ch 1148, §1](#)

**444.9 through 444.19** Reserved.

LEVIES BY  
DEPARTMENT OF REVENUE

**444.20** Reserved.**444.21 General fund of the state.**

The amount derived from taxes levied for state general revenue purposes, and all other sources which are available for appropriations for general state purposes, and all other money

in the state treasury which is not by law otherwise segregated, shall be established as a general fund of this state.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.21]

**444.22 Annual levy.**

In each year the director of revenue shall fix the rate in percentage to be levied upon the assessed valuation of the taxable property of the state necessary to raise the amount for general state purposes as shall be designated by the department of management.

[S13, §1380-c; C24, 27, 31, 35, 39, §7182; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.22]

[91 Acts, ch 258, §52; 2003 Acts, ch 145, §286](#)

**444.23 Rate certified to county auditor.**

The director of revenue shall certify the rate so fixed to the auditor of each county.

[S13, §1380-d; C24, 27, 31, 35, 39, §7183; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.23]

[2003 Acts, ch 145, §286](#)

**444.24** Reserved.

PROPERTY TAX LIMITATIONS

**444.25** Repealed by 97 Acts, ch 158, §48.

**444.25A through 444.27** Repealed by 2002 Acts, ch 1119, §199.

**444.28** Repealed by 97 Acts, ch 121, §33; 97 Acts, ch 158, §48.