

331.422 County property tax levies.

Subject to [this section](#) and [sections 331.423 through 331.425](#) or as otherwise provided by state law, the board of each county shall certify property taxes annually at its April session to be levied for county purposes as follows:

1. Taxes for general county services shall be levied on all taxable property within the county.

2. Taxes for rural county services shall be levied on all taxable property not within incorporated areas of the county.

3. Taxes in the amount necessary for debt service shall be levied on all taxable property within the county, except as otherwise provided by state law.

4. Other taxes shall be levied as provided by state law.

[83 Acts, ch 123, §6, 209](#); [2023 Acts, ch 71, §1, 10, 80, 98](#)

Referred to in [§331.421](#)

2023 amendment to unnumbered paragraph 1 by [2023 Acts, ch 71, §1](#) applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; [2023 Acts, ch 71, §10](#)

2023 amendment to unnumbered paragraph 1 by [2023 Acts, ch 71, §80](#) applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; [2023 Acts, ch 71, §98](#)

See Code editor's note on simple harmonization at the beginning of this Code volume

Unnumbered paragraph 1 amended