

**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](#)