

**161A.20 Special annual tax.**

1. After obtaining agreements to carry out recommended soil conservation measures and proper farm plans from owners of not less than fifty percent of the lands situated in the subdistrict, a subdistrict shall have the authority to impose a special annual tax, the proceeds of which shall be used for the repayment of actual and necessary expenses incurred to organize the subdistrict; to acquire land or rights or interests therein by purchase or condemnation; and to repair, alter, maintain, and operate the present and future works of improvement within its boundaries.

2. On or before January 10 of each year, the governing body of a subdistrict shall make an estimate of the amount it deems necessary to be raised by such special tax for the ensuing year and transmit the estimate in dollars to the board of supervisors of the county in which the subdistrict lies.

3. If portions of the subdistrict are in more than one county, then the governing body, as designated in [section 161A.19](#) in such event, after arriving at the estimate in dollars deemed necessary for the entire subdistrict shall ratably apportion such amount between the counties and transmit and certify the prorated portion to the respective boards of supervisors of each of the counties.

4. The board or boards of supervisors shall upon receipt of certification from the governing body of the subdistrict make the necessary levy on the assessed valuation of all real estate within the boundaries of the subdistrict lying within their respective county to raise said amounts, but in no event to exceed one dollar and eight cents per thousand dollars of assessed value.

5. The special tax levied under [this section](#) shall be collected in the same manner as other taxes with a penalty for delinquency. The moneys collected from the special tax and any delinquency penalty shall be deposited in a fund established by the governing body as provided by a resolution adopted by the governing body and delivered for filing with each appropriate county treasurer. Moneys earned as income from moneys in the fund, including as interest, shall remain in the fund until expended by the governing body according to procedures specified in the resolution. If the governing body does not adopt a resolution or deliver the resolution to the county treasurer, the moneys shall be deposited into a separate account in the county's general fund by that county treasurer. The account shall be identified by the official name of the subdistrict and expenditures from the account shall be made on requisition of the chairperson and secretary of the governing body of the subdistrict.

[C58, 62, 66, 71, 73, 75, 77, 79, 81, §467A.20]

C93, §161A.20

[2005 Acts, ch 116, §1](#); [2016 Acts, ch 1011, §121](#); [2017 Acts, ch 29, §46](#); [2022 Acts, ch 1021, §47](#)

Referred to in [§161A.22](#), [161A.41](#)