

331.425 Additions to levies — special levy election.

The board may certify an addition to a levy in excess of the amounts otherwise permitted under [sections 331.423](#) and [331.424](#) if the proposition to certify an addition to a levy has been submitted at a special levy election and received a favorable majority of the votes cast on the proposition. A special levy election is subject to the following:

1. The election shall be held only if the board gives notice to the county commissioner of elections, not later than February 15, that the election is to be held.
2. The election shall be held on the first Tuesday in March and be conducted by the county commissioner of elections in accordance with the law.
3. The proposition to be submitted shall be substantially in the following form:

Vote for only one of the following:

Shall the county of levy an additional tax at a rate of \$..... each year for years beginning next July 1 in excess of the statutory limits otherwise applicable for the (general county services or rural county services) fund?

or

The county of shall continue the (general county services or rural county services fund) under the maximum rate of \$.....

4. The canvass shall be held on the second day that is not a holiday following the special levy election, and shall begin no earlier than 1:00 p.m. on that day.

5. Notice of the proposed special levy election shall be published at least twice in a newspaper as specified in [section 331.305](#) prior to the date of the special levy election. The first notice shall appear as early as practicable after the board has decided to seek a special levy.

6. *a.* If the addition to a levy approved under [this section](#) is due to unusual circumstances resulting from the following, the duration of such approval at election shall not exceed the following period of years:

- (1) Unusual problems relating to major new functions required by state law, three years.
- (2) Unusual need for a new program which will provide substantial benefit to county residents, if the county establishes the need and the amount of necessary increased cost, one year.

b. For an election to approve an addition to a levy for a reason specified in paragraph “*a*” or as the result of a natural disaster, the ballot shall include a statement of the major reasons for the difference between the proposed basic tax rate and the maximum basic tax rate, including a description of the major new functions required by state law and the specific new costs to the county to implement the new functions, a description of the new program that will provide substantial benefits to county residents and specific new costs to the county for the program, or the conditions and damage resulting from the natural disaster that the county must remedy.

[83 Acts, ch 123, §9, 209](#); [2009 Acts, ch 57, §85](#); [2010 Acts, ch 1033, §44](#); [2023 Acts, ch 71, §4, 5, 10](#)

Referred to in [§331.422](#), [331.434](#), [331.435](#)
2023 amendment to unnumbered paragraph 1 applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10

Subsection 6 applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10