

331.442 General county purpose bonds.

1. A county which proposes to carry out any general county purpose within or without its boundaries, and to contract indebtedness and issue general obligation bonds to provide funds to pay all or any part of the costs of a project, shall do so in accordance with this part.

2. a. The board shall publish notice of the proposal to issue the bonds, including a statement of the amount and purpose of the bonds, a statement of the estimated cost of the project for which the bonds are to be issued, and an estimate of the annual increase in property taxes as the result of the bond issuance on a residential property with an actual value of one hundred thousand dollars. The notice shall be published as provided in [section 331.305](#) with the minutes of the meeting at which the board adopts a resolution to call a county special election to vote upon the question of issuing the bonds. The cost of the project, as published in the notice pursuant to this paragraph, is an estimate and is not intended to be binding on the board in later proceedings related to the project.

b. Before the board may institute proceedings for the issuance of bonds for a general county purpose, it shall call a county special election to vote upon the question of issuing the bonds. At the election the proposition shall be submitted in the following form:

Shall the county of, state of Iowa, issue its general obligation bonds in an amount not exceeding the amount of \$..... for the purpose of

3. a. All elections held pursuant to [this section](#) shall be held on the date specified in [section 39.2, subsection 4](#), paragraph “d”.

b. Notice of the election shall be given by publication as specified in [section 331.305](#). At the election the ballot used for the submission of the proposition shall be in substantially the form for submitting special questions at general elections.

4. The proposition of issuing bonds for a general county purpose is not carried or adopted unless the vote in favor of the proposition is equal to at least sixty percent of the total vote cast for and against the proposition at the election. If the proposition of issuing the general county purpose bonds is approved by the voters, the board may proceed with the issuance of the bonds.

5. a. Notwithstanding [subsection 2](#), a board, in lieu of calling an election, may institute proceedings for the issuance of bonds for a general county purpose by causing a notice of the proposal to issue the bonds, including a statement of the amount and purpose of the bonds, and the right to petition for an election, to be published as provided in [section 331.305](#) at least ten days prior to the meeting at which it is proposed to take action for the issuance of the bonds subject to the following population-based limitations, adjusted and published annually in January by the department of management by applying the percentage change in the consumer price index for all urban consumers for the most recent available twelve-month period published in the federal register by the United States department of labor, bureau of labor statistics:

(1) In counties having a population of twenty thousand or less, in an amount of not more than one hundred thirty thousand dollars.

(2) In counties having a population of over twenty thousand and not over fifty thousand, in an amount of not more than two hundred sixty thousand dollars.

(3) In counties having a population of over fifty thousand, in an amount of not more than three hundred ninety thousand dollars.

b. Each county’s population used to determine the limitations of paragraph “a” shall be determined by the greater of the county’s population during the most recent federal decennial census or the most recent population estimate produced by the United States census bureau.

c. If at any time before the date fixed for taking action for the issuance of the bonds, a petition is filed with the auditor in the manner provided by [section 331.306](#) asking that the question of issuing the bonds be submitted to the registered voters of the county, the board shall either by resolution declare the proposal to issue the bonds to have been abandoned or shall direct the county commissioner of elections to call a special election upon the question

of issuing the bonds. Notice of the election and its conduct shall be in the manner provided in [subsections 2, 3 and 4](#).

d. If no petition is filed, or if a petition is filed and the proposition of issuing the bonds is approved at an election, the board may proceed with the authorization and issuance of the bonds.

[C31, 35, §5903-c5; C39, §5903.05; C46, 50, §330.7; C54, 58, §330.7; C62, 66, §111A.6, 330.7; C71, 73, 75, 77, 79, 81, §111A.6, 313A.35, 330.7, 346A.3; S81, §331.442; [81 Acts, ch 117, §441](#); [82 Acts, ch 1104, §47](#)]

[95 Acts, ch 67, §53](#); [2007 Acts, ch 109, §3](#); [2009 Acts, ch 2, §1, 3, 4](#); [2023 Acts, ch 71, §123, 136, 142 – 145, 154](#)

Referred to in [§8.5, 37.6, 37.27, 232.142, 331.301, 331.402, 331.441, 331.443, 331.445, 331.461, 359.45](#)

2023 amendment to subsection 3 applies July 1, 2023, for elections on propositions relating to the issuing of bonds or other indebtedness occurring on or after that date; [2023 Acts, ch 71, §136](#)

2023 amendments to subsections 2 and 5 effective July 1, 2024; [2023 Acts, ch 71, §154](#)

Subsection 2, paragraph a amended

Subsection 5, paragraph a, unnumbered paragraph 1 amended

Subsection 5, paragraph a, subparagraphs (1) – (3) amended

Subsection 5, NEW paragraph b and former paragraphs b and c redesignated as c and d