

384.24 Definitions.

As used in [this subchapter](#), unless the context otherwise requires:

1. “*General obligation bond*” means a negotiable bond issued by a city and payable from the levy of unlimited ad valorem taxes on all the taxable property within the city through its debt service fund which is required to be established by [section 384.4](#).

2. “*City enterprise*” means any of the following, including the real estate, fixtures, equipment, accessories, appurtenances, and all property necessary or useful for the operation of any of the following:

a. Parking facilities systems, which may include parking lots and other off-street parking areas, parking ramps and structures on, above, or below the surface, parking meters, both on-street and off-street, and all other fixtures, equipment, accessories, appurtenances, and requisites useful for the successful operation of a parking facilities system.

b. Civic centers or civic center systems, which may include auditoriums, music halls, theatres, sports arenas, armories, exhibit halls, meeting rooms, convention halls, or combinations of these.

c. Recreational facilities or recreational facilities systems, including, without limitation, real and personal property, water, buildings, improvements, and equipment useful and suitable for administering recreation programs, and also including without limitation, zoos, museums, and centers for art, drama, and music, as well as those programs more customarily identified with the term “recreation” such as public sports, games, pastimes, diversions, and amusement, on land or water, whether or not such facilities are located in or as a part of any public park.

d. Port facilities or port facilities systems, including without limitation, real and personal property, water, buildings, improvements and equipment useful and suitable for taking care of the needs of commerce and shipping, and also including without limitation, wharves, docks, basins, piers, quay walls, warehouses, tunnels, belt railway facilities, cranes, dock apparatus, and other machinery necessary for the convenient and economical accommodation and handling of watercraft of all kinds and of freight and passengers.

e. Airport and airport systems.

f. Solid waste collection systems and disposal systems.

g. Bridge and bridge systems.

h. Hospital and hospital systems.

i. Transit systems.

j. Stadiums.

k. Housing for persons who are elderly or persons with disabilities.

l. Child care centers providing child care or preschool services, or both. For purposes of this paragraph, “*child care*” means providing for the care, supervision, and guidance of a child by a person other than the parent, guardian, relative, or custodian for periods of less than twenty-four hours per day on a regular basis. For purposes of this paragraph, “*preschool*” means child care which provides to children ages three through five, for periods of time not exceeding three hours per day, programs designed to help the children to develop intellectual skills, and motor skills, and to extend their interest and understanding of the world about them.

3. “*Essential corporate purpose*” means:

a. The opening, widening, extending, grading, and draining of the right-of-way of streets, highways, avenues, alleys, public grounds, and market places, and the removal and replacement of dead or diseased trees thereon; the construction, reconstruction, and repairing of any street improvements; the acquisition, installation, and repair of traffic control devices; and the acquisition of real estate needed for any of the foregoing purposes.

b. The acquisition, construction, improvement, and installation of street lighting fixtures, connections, and facilities.

c. The construction, reconstruction, and repair of sidewalks and pedestrian underpasses and overpasses, and the acquisition of real estate needed for such purposes.

d. The acquisition, construction, reconstruction, extension, improvement, and equipping of works and facilities useful for the collection, treatment, and disposal of sewage and

industrial waste in a sanitary manner, for the collection and disposal of solid waste, and for the collection and disposal of surface waters and streams.

e. The acquisition, construction, reconstruction, enlargement, improvement, and repair of bridges, culverts, retaining walls, viaducts, underpasses, grade crossing separations, and approaches thereto.

f. The settlement, adjustment, renewing, or extension of any part or all of the legal indebtedness of a city, whether evidenced by bonds, warrants, or judgments, or the funding or refunding of the same, whether or not such indebtedness was created for a purpose for which general obligation bonds might have been issued in the original instance.

g. The undertaking of any project jointly or in cooperation with any other governmental body which, if undertaken by the city alone, would be for an essential corporate purpose, including the joint purchase, acquisition, construction, ownership, or control of any real or personal property.

h. The acquisition, construction, reconstruction, improvement, and extension of works and facilities useful for the control and elimination of any and all sources of air, water, and noise pollution, and the acquisition of real estate needed for such purposes.

i. The acquisition, construction, reconstruction, and improvement of all waterways, and real and personal property, useful for the protection or reclamation of property situated within the corporate limits of cities from floods or high waters, and for the protection of property in cities from the effects of flood waters, including the deepening, widening, alteration, change, diversion, or other improvement of watercourses, within or without the city limits, the construction of levees, embankments, structures, impounding reservoirs, or conduits, and the establishment, improvement, and widening of streets, avenues, boulevards, and alleys across and adjacent to the project, as well as the development and beautification of the banks and other areas adjacent to flood control improvements.

j. The equipping of fire, police, sanitation, street, and civil defense departments and the acquiring, developing, and improving of a geographic computer data base system suitable for automated mapping and facilities management.

k. The acquisition and improvement of real estate for cemeteries, and the construction, reconstruction, and repair of receiving vaults, mausoleums, and other cemetery facilities.

l. The acquisition of ambulances and ambulance equipment.

m. The reconstruction and improvement of dams already owned.

n. The reconstruction, extension, and improvement of an airport owned or operated by the city, an agency of the city, or a multimember governmental body of which the city is a participating member.

o. The rehabilitation and improvement of parks already owned, including the removal, replacement and planting of trees in the parks, and facilities, equipment, and improvements commonly found in city parks.

p. The rehabilitation and improvement of area television translator systems already owned.

q. The aiding in the planning, undertaking, and carrying out of urban renewal projects under the authority of [chapter 403](#), and all of the purposes set out in [section 403.12](#). However, bonds issued for this purpose are subject to the right of petition for an election as provided in [section 384.26](#), without limitation on the amount of the bond issue or the size of the city, and the council shall include notice of the right of petition in the notice required under [section 384.25, subsection 2](#).

r. The acquisition, construction, reconstruction, improvement, repair, and equipping of waterworks, water mains, and extensions, and real and personal property, useful for providing potable water to residents of a city.

s. The provision of insurance, or funding a self-insurance program or local government risk pool, including but not limited to the investigation and defense of claims, the establishment of reserve funds for claims, the payment of claims, and the administration and management of such self-insurance program or local government risk pool.

t. The acquisition, restoration, or demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance.

u. The establishment or funding of programs to provide for or assist in providing for the

acquisition, restoration, or demolition of housing, as part of a municipal housing project under [chapter 403](#) or otherwise, or for other purposes as may be authorized under [chapter 403A](#).

v. The acquisition of peace officer communication equipment and other emergency services communication equipment and systems.

w. The remediation, restoration, repair, cleanup, replacement, and improvement of property, buildings, equipment, and public facilities that have been damaged by a disaster as defined in [section 29C.2](#) and that are located in an area that the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster. Bonds issued pursuant to [section 384.25](#) for the purposes specified in this paragraph shall be issued not later than ten years after the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster, whichever is later.

x. The reimbursement of the city's general fund or other funds of the city for expenditures made related to remediation, restoration, repair, and cleanup of damage caused by a disaster as defined in [section 29C.2](#), if the damage is located in an area that the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster. Bonds issued pursuant to [section 384.25](#) for the purposes specified in this paragraph shall be issued not later than ten years after the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster, whichever is later.

4. "General corporate purpose" means:

a. The acquisition, construction, reconstruction, extension, improvement, and equipping of city utilities, city enterprises, and public improvements as defined in [section 384.37](#), other than those which are essential corporate purposes.

b. The acquisition, construction, reconstruction, enlargement, improvement, and equipping of community center houses, recreation grounds, recreation buildings, juvenile playgrounds, swimming pools, recreation centers, parks, and golf courses, and the acquisition of real estate therefor.

c. The acquisition, construction, reconstruction, enlargement, improvement, and equipping of city halls, jails, police stations, fire stations, garages, libraries, and hospitals, including buildings to be used for any combination of the foregoing purposes, and the acquisition of real estate therefor.

d. The acquisition, construction, reconstruction, and improvement of dams at the time of acquisition.

e. The removal, replacement, and planting of trees, other than those on public right-of-way.

f. The acquisition, purchase, construction, reconstruction, and improvement of greenhouses, conservatories, and horticultural centers for growing, storing, and displaying trees, shrubs, plants, and flowers.

g. The acquisition, construction, reconstruction, and improvement of airports at the time of establishment.

h. The undertaking of any project jointly or in cooperation with any other governmental body which, if undertaken by the city alone, would be for a general corporate purpose, including the joint purchase, acquisition, construction, ownership, or control of any real or personal property.

5. The "cost" of a project for an essential corporate purpose or general corporate purpose includes construction contracts and the cost of engineering, architectural, technical, and legal services, preliminary reports, property valuations, estimates, plans, specifications, notices, acquisition of real and personal property, consequential damages or costs, easements, rights-of-way, supervision, inspection, testing, publications, printing and sale of bonds, interest during the period or estimated period of construction and for twelve months thereafter or for twelve months after the acquisition date, and provisions for contingencies.

1. [C75, 77, 79, 81, §384.24(1)]

2. a. [C46, §390.1; C50, 54, 58, 62, 66, 71, 73, §390.1, 390.7; C75, 77, 79, 81, §384.24(2, a)]

b. [C35, §5903-f1; C39, **§5903.12**; C46, 50, 54, 58, 62, 66, §385.1; C71, 73, §378A.1, 385.1; C75, 77, 79, 81, §384.24(2, b)]

- c. [R60, §1111; C73, §538; C97, §957; C24, 27, 31, 35, 39, §6742; C46, 50, §368.9, 420.53; C54, 58, 62, 66, 71, 73, §368.30; C75, 77, 79, 81, §384.24(2, c)]
- d. [S13, §741-w2; C24, 27, 31, §5902; C35, §5902, 6066-f2; C39, §5902, 6066.25; C46, 50, 54, 58, 62, 66, 71, 73, §384.3, 394.2; C75, 77, 79, 81, §384.24(2, d)]
- e. [C31, 35, §5903-c2; C39, §5903.02; C46, 50, 54, 58, 62, 66, 71, 73, §330.2; C75, 77, 79, 81, §384.24(2, e)]
- f. [S13, §1056-a61; SS15, §696-b; C24, 27, 31, §5746, 6592; C35, §5746, 6066-f1, 6066-f5, 6592; C39, §5746, 6066.24, 6066.28, 6592; C46, 50, §368.9, 394.1, 394.5, 416.120; C54, 58, 62, 66, 71, 73, §368.24, 394.1, 394.5; C75, 77, 79, 81, §384.24(2, f)]
- g. [C31, 35, §5899-c1; C39, §5899.01; C46, 50, 54, 58, 62, 66, 71, 73, §383.1; C75, 77, 79, 81, §384.24(2, g)]
- h. [C75, 77, 79, 81, §384.24(2, h)]
- i. [C58, 62, 66, 71, 73, §386B.2; C75, 77, 79, 81, §384.24(2, i)]
- j. [C75, 77, 79, 81, §384.24(2, j)]
- k. [C75, 77, 79, 81, §384.24(2, k)]
- 3. a. [R60, §1064, 1097; C73, §464, 465, 527; C97, §751, 782; S13, §1056-a65; SS15, §751, 997-a, -c; C24, 27, 31, 35, 39, §5938, 5951, 6608, 6744, 6746; C46, 50, §389.1, 389.20, 416.138, 420.55, 420.57; C54, 58, 62, 66, 71, 73, §368.32, 389.1, 389.20, 408.17; C75, 77, 79, 81, §384.24(3, a)]
- b. [R60, §1064; C73, §464; C97, §756; C24, 27, 31, 35, 39, §5949; C46, 50, 54, 58, 62, 66, 71, 73, §389.16; C75, 77, 79, 81, §384.24(3, b)]
- c. [C73, §466; C97, §779; S13, §779; C24, 27, 31, 35, 39, §5962; C46, 50, 54, 58, §389.31; C62, 66, 71, 73, §389.31, 391.1; C75, 77, 79, 81, §384.24(3, c)]
- d. [S13, §1056-a63; C24, 27, 31, 35, 39, §6125, 6594; C46, 50, §396.22, 416.122; C54, 58, §396.22, 404.18; C62, 66, 71, 73, §396.22, 404.19; C75, 77, 79, 81, §384.24(3, d)]
- e. [R60, §1097; C73, §527; C97, §757, 758; SS15, §758; C24, 27, 31, 35, 39, §5874 – 5876; C46, 50, §381.1 – 381.3; C54, 58, 62, 66, §381.1; C71, 73, §381.1, 381.3; C75, 77, 79, 81, §384.24(3, e)]
- f. [C97, §905; C24, 27, 31, 35, 39, §6252; C46, 50, 54, 58, 62, 66, 71, 73, §408.1; C75, 77, 79, 81, §384.24(3, f)]
- g. [C27, 31, 35, §6066-a1; C39, §6066.03; C46, 50, 54, §392.1; C58, 62, 66, 71, 73, §368.49, 392.1; C75, 77, 79, 81, §384.24(3, g)]
- h. [C75, 77, 79, 81, §384.24(3, h)]
- i. [SS15, §849-a; C24, 27, 31, 35, 39, §6080; C46, 50, 54, 58, 62, 66, 71, 73, §395.1; C75, 77, 79, 81, §384.24(3, i)]
- j. [C54, 58, 62, 66, 71, 73, §368.16; C75, 77, 79, 81, §384.24(3, j)]
- k. [R60, §1060; C73, §458; C97, §697; C24, 27, 31, 35, 39, §5750; C46, 50, §368.13; C54, 58, 62, 66, 71, 73, §368.29; C75, 77, 79, 81, §384.24(3, k)]
- l. [C66, 71, 73, §368.74; C75, 77, 79, 81, §384.24(3, l)]
- m. – p. [C77, 79, 81, §384.24(3, m – p)]
- q. [C75, §384.24(4, g); C77, 79, 81, §384.24(3, q)]
- r. [[82 Acts, ch 1089, §1](#)]
- 4. a. [S13, §741-w2, 1306-b; C24, 27, 31, 35, 39, §5902, 6239; C46, 50, §384.3, 407.3(1); C54, 58, 62, 66, 71, 73, §384.3, 390.13, 407.3(1); C75, 77, 79, 81, §384.24(4, a)]
- b. [R60, §1111; C73, §538; C97, §852, 957; S13, §850-c; SS15, §879-r; C24, 27, 31, 35, 39, §5793, 5830, 5844, 6239, 6742; C46, 50, §368.9, 370.7, 374.1, 377.1, 407.3(2, 3), 420.53; C54, 58, 62, 66, 71, 73, §368.30, 370.7, 374.1, 377.1, 407.3(2, 3); C75, 77, 79, 81, §384.24(4, b)]
- c. [R60, §1116; C73, §542; C97, §732, 735; S13, §668, 732, 741-r; SS15, §741-f; C24, 27, §5772, 6239; C31, §5772, 6239, 6600-c1; C35, §5772, 6239, 6579-f; C39, §5772, 6239, 6579.1; C46, 50, §368.40, 407.3(4 – 6), 416.107; C54, 58, 62, 66, §368.15, 368.41, 407.3(4 – 6); C71, 73, §368.15, 368.41, 407.3(4 – 6, 9); C75, 77, 79, 81, §384.24(4, c)]
- d. [C27, 31, 35, 39, §6239; C46, 50, 54, 58, 62, 66, 71, 73, §407.3(7); C75, 77, 79, 81, §384.24(4, d)]
- e. [S13, §1056-a65; SS15, §997-a, -c; C24, 27, 31, 35, 39, §6608, 6744, 6746; C46, 50, §416.138, 420.55, 420.57; C54, 58, 62, 66, 71, 73, §368.32; C75, 77, 79, 81, §384.24(4, e)]
- f. [C75, 77, 79, 81, §384.24(4, f)]

- g. [C77, 79, 81, §384.24(4, g)]
 - h. [C31, 35, §5766-c1; C39, §5766.2; C46, §368.31; C50, §368.31, 368.57, 392.1; C54, 58, 62, 66, 71, 73, §368.12, 368.19, 392.1; C75, 77, 79, 81, §384.24(4, h)]
 - i. [C75, 77, 79, 81, §384.24(4, i)]
 - 5. [C75, 77, 79, 81, §384.24(5)]
- 83 Acts, ch 90, §21; 86 Acts, ch 1211, §24; 87 Acts, ch 103, §6 – 8; 89 Acts, ch 182, §10; 89 Acts, ch 189, §3; 96 Acts, ch 1129, §86; 96 Acts, ch 1204, §36; 2001 Acts, ch 88, §1, 2; 2008 Acts, ch 1013, §2, 3; 2009 Acts, ch 100, §13, 21; 2010 Acts, ch 1079, §15; 2018 Acts, ch 1041, §127; 2023 Acts, ch 71, §16, 19
- Referred to in §8F2, 23A.2, 37.6, 76.1, 357E.11A, 358C.19, 384.25, 384.27, 384.28, 384.80, 384.110, 386.1, 386.12, 389.4, 390.5, 392.1, 411.38
- 2023 strike of former subsection 4, paragraph i applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §19