

176A.10 County agricultural extension education tax.

1. The extension council of each extension district shall, at a meeting held before April 30, estimate the amount of money required to be raised by taxation for financing the county agricultural extension education program authorized in [this chapter](#). The annual tax levy and the amount of money to be raised from the levy for the county agricultural extension education fund shall not exceed the following:

a. (1) Except as provided in subparagraph (2), for an extension district having a population of less than thirty thousand, an annual levy of twenty and one-fourth cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of seventy thousand dollars for the fiscal year commencing July 1, 1985, and seventy-five thousand dollars for each subsequent fiscal year.

(2) For an extension district having a population of less than thirty thousand and as provided in [subsection 2](#), an annual levy of thirty cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of eighty-seven thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of six thousand dollars in the amount payable during each subsequent fiscal year.

b. (1) Except as provided in subparagraph (2), for an extension district having a population of thirty thousand or more but less than fifty thousand, an annual levy of twenty and one-fourth cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of eighty-four thousand dollars for the fiscal year commencing July 1, 1985, and ninety thousand dollars for each subsequent fiscal year.

(2) For an extension district having a population of thirty thousand or more but less than fifty thousand and as provided in [subsection 2](#), an annual levy of twenty and one-fourth cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred four thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of seven thousand dollars in the amount payable during each subsequent fiscal year.

c. (1) Except as provided in subparagraph (2), for an extension district having a population of fifty thousand or more but less than ninety-five thousand, an annual levy of thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred five thousand dollars for the fiscal year commencing July 1, 1985, and one hundred twelve thousand five hundred dollars for each subsequent fiscal year.

(2) For an extension district having a population of fifty thousand or more but less than ninety thousand and as provided in [subsection 2](#), an annual levy of thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred thirty thousand five hundred dollars payable during the fiscal year commencing July 1, 1992, and an increase of nine thousand dollars in the amount payable during each subsequent fiscal year.

d. (1) Except as provided in subparagraph (2), for an extension district having a population of ninety-five thousand or more, an annual levy of thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred forty thousand dollars for the fiscal year commencing July 1, 1985, and one hundred fifty thousand dollars for each subsequent fiscal year.

(2) For an extension district having a population of ninety thousand or more but less than two hundred thousand and as provided in [subsection 2](#), an annual levy of thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred eighty thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of fifteen thousand dollars in the amount payable during each subsequent fiscal year.

e. For an extension district having a population of two hundred thousand or more and as provided in [subsection 2](#), an annual levy of five cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of two hundred thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of twenty-five thousand dollars in the amount payable during each subsequent fiscal year.

2. An extension council of an extension district may choose to be subject to the levy and revenue limits specified in [subsection 1](#), paragraph “a”, subparagraph (2), paragraph “b”, subparagraph (2), paragraph “c”, subparagraph (2), and paragraph “d”, subparagraph (2), and [subsection 1](#), paragraph “e”, for the purpose of the annual levy for the fiscal year commencing July 1, 1991, which levy is payable in the fiscal year beginning July 1, 1992. Before an extension district may be subject to the levy and revenue limits specified in [subsection 1](#), paragraph “a”, subparagraph (2), paragraph “b”, subparagraph (2), paragraph “c”, subparagraph (2), and paragraph “d”, subparagraph (2), and [subsection 1](#), paragraph “e”, for fiscal years beginning on or after July 1, 1992, which levy is payable in fiscal years beginning on or after July 1, 1993, the question of whether the district shall be subject to the levy and revenue limits as specified in such paragraphs must be submitted to the registered voters of the district. The question shall be submitted at the time of a general election. If the question is approved by a majority of those voting on the question the levy and revenue limits specified in [subsection 1](#), paragraph “a”, subparagraph (2), paragraph “b”, subparagraph (2), paragraph “c”, subparagraph (2), and paragraph “d”, subparagraph (2), and [subsection 1](#), paragraph “e”, shall thereafter apply to the extension district. The question need only be approved at one general election. If a majority of those voting on the question vote against the question, the district may continue to submit the question at subsequent general elections until approved.

3. The extension council in each extension district shall comply with [chapter 24](#).

[C24, 27, 31, 35, 39, §2930; C46, 50, 54, §176.8; C58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §176A.10; 81 Acts, ch 69, §1]

91 Acts, ch 156, §1; 92 Acts, ch 1212, §7; 92 Acts, ch 1246, §25; 99 Acts, ch 133, §4; 2009 Acts, ch 41, §205; 2010 Acts, ch 1069, §24; 2013 Acts, ch 30, §39; 2014 Acts, ch 1026, §37; 2024 Acts, ch 1094, §34, 47, 48

2024 amendment to subsection 1, unnumbered paragraph 1 applies retroactively to January 1, 2024; 2024 Acts, ch 1094, §48