

**28E.28A Referendum on tax levy — dissolution of district.**

1. After five years from the date that a district is established, the public safety commission, upon receipt of a petition signed by eligible electors residing within the district equal in number to at least fifteen percent of the registered voters in the district, shall submit a proposition to the electorate of the district at the next general election to discontinue the annual levy for unified law enforcement services in the district. If a majority of the registered voters in each city and the unincorporated area of the county, as applicable, approve the proposition, the tax levy shall be discontinued.

2. If the discontinuation of the tax levy necessitates the dissolution of the district, the public safety commission shall dispose of any remaining property, the proceeds of which shall be applied first against any outstanding obligations of the district and any balance shall be remitted to the county and each city in the district in the same proportion that each jurisdiction contributed to the district's budget in its final fiscal year. The board of supervisors, on behalf of the unincorporated area of the county and the city councils of the cities included in the dissolved district shall continue to levy taxes and appropriate funds to the public safety fund as provided in [section 28E.24](#) until all outstanding obligations of the dissolved district are paid.

[83 Acts, ch 79, §2](#); [95 Acts, ch 67, §53](#); [2001 Acts, ch 56, §2](#)

Referred to in [§331.381](#)