

28E.28B Legalization of tax levies.

Each unified law enforcement district tax levy authorized pursuant to [section 28E.22](#) prior to July 1, 1983, which continued to be collected for a period subsequent to July 1, 1983, or continues to be collected notwithstanding the expiration of the five-year period specified by the referendum which authorized the levy, is hereby legalized and deemed valid as if the levy had been authorized subsequent to July 1, 1983.

[97 Acts, ch 7, §1](#)