

298.9 Special levies.

If the voter-approved physical plant and equipment levy, consisting solely of a physical plant and equipment property tax levy, is approved by the voters at an election held on a date specified in [section 39.2, subsection 4](#), paragraph “c”, and certified to the board of supervisors after the regular levy is made, the board shall at its next regular meeting levy the tax and cause it to be entered upon the tax list to be collected as other school taxes. If the certification is filed prior to May 1, the annual levy shall begin with the tax levy of the year of filing. If the certification is filed after May 1 in a year, the levy shall begin with the levy of the fiscal year succeeding the year of the filing of the certification.

[C97, §2807; SS15, §1303; C24, 27, 31, 35, 39, **§4394**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §298.9]

[89 Acts, ch 135, §110](#); [95 Acts, ch 67, §23](#); [96 Acts, ch 1215, §54](#); [2008 Acts, ch 1115, §49, 71](#); [2009 Acts, ch 57, §81, 97](#)