

303.66 Taxes — power to levy — tax sales.

1. The board of trustees of a land use district organized under [this chapter](#) may by ordinance levy annually for the purpose of paying the administrative costs of the district, a tax upon real property within the territorial limits of the land use district not exceeding twenty-seven cents per thousand dollars of the adjusted taxable valuation of the property for the preceding fiscal year. The tax shall not be levied on any tillable farmland, pastureland, timber pasture, or forestland located within the district.

2. Taxes levied by the board shall be certified on or before April 30 to the county auditor of each county where any of the property included within the territorial limits of the land use district is located, and shall be placed upon the tax list for the current year. The county treasurer shall collect the taxes in the same manner as other taxes. When delinquent, the taxes shall draw the same interest and penalties as other taxes. All taxes so levied and collected shall be paid over to the treasurer of the district.

3. Sales for delinquent taxes owing to a land use district shall be made at the same time and in the same manner as sales are made for other taxes, and all provisions of the law of this state relating to the sale of property for delinquent taxes are applicable, so far as may be, to such sales.

[83 Acts, ch 108, §26](#); [2016 Acts, ch 1011, §121](#); [2017 Acts, ch 29, §85](#); [2023 Acts, ch 71, §78, 98](#)

2023 amendment to subsection 2 applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98