

**331.441 Definitions.**

1. As used in this part, the use of the conjunctive “and” includes the disjunctive “or” and the use of the disjunctive “or” includes the conjunctive “and”, unless the context clearly indicates otherwise.

2. As used in this part, unless the context otherwise requires:

a. “*General obligation bond*” means a negotiable bond issued by a county and payable from the levy of ad valorem taxes on all taxable property within the county through its debt service fund which is required to be established by [section 331.430](#).

b. “*Essential county purpose*” means any of the following:

(1) An optical scan voting system.

(2) Bridges on highways or parts of highways which are located along the corporate limits of cities and are partly within and partly without the limits and are in whole or in part secondary roads.

(3) Sanitary disposal projects as defined in [section 455B.301](#).

(4) Works and facilities useful for the collection, treatment, and disposal of sewage and industrial waste in a sanitary manner, for the collection and disposal of solid waste, and for the collection and disposal of surface waters and streams, including the planning, acquisition, leasing, construction, reconstruction, extension, remodeling, improvement, repair, equipping, maintenance, and operation of the works and facilities.

(5) Public buildings, including the site or grounds of, and the erection, equipment, remodeling, or reconstruction of, and additions or extensions to the buildings, and including the provision and maintenance of juvenile detention or shelter care facilities, when the cost does not exceed the following limits:

(a) Seven hundred eighty thousand dollars in a county having a population of twenty-five thousand or less.

(b) Nine hundred seventy-five thousand dollars in a county having a population of more than twenty-five thousand but not more than fifty thousand.

(c) One million one hundred seventy thousand dollars in a county having a population of more than fifty thousand but not more than one hundred thousand.

(d) One million five hundred sixty thousand dollars in a county having a population of more than one hundred thousand but not more than two hundred thousand.

(e) One million nine hundred fifty thousand dollars in a county having a population of more than two hundred thousand.

(6) Funding or refunding outstanding indebtedness if the outstanding indebtedness exceeds five thousand dollars on the first day of January, April, June, or September in any year. However, a county shall not levy taxes to repay refunding bonds for bridges on property within cities.

(7) Enlargement and improvement of a county hospital acquired and operated under [chapter 347A](#), subject to a maximum of two percent of the assessed value of the taxable property in the county. However, notice of the proposed bond issue shall be published once each week for two consecutive weeks and if, within twenty days following the date of the first publication, a petition requesting an election on the proposal and signed by eligible electors of the county equal in number to at least twenty percent of the votes cast at the preceding election for governor is filed with the county auditor, the proposal is subject to the election requirements in [section 331.442](#), [subsections 2, 3, and 4](#), for general county purpose bonds.

(8) The provision of insurance, or funding a self-insurance program or local government risk pool, including but not limited to the investigation and defense of claims, the payment of claims, and the administration and management of such self-insurance program or local government risk pool.

(9) The acquisition, restoration, or demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance.

(10) The establishment or funding of programs to provide for or assist in providing for the acquisition, restoration, or demolition of housing, as part of a municipal housing project under [chapter 403](#) or otherwise, or for other purposes as may be authorized under [chapter 403A](#).

(11) The acquiring, developing, and improving of a geographic computer data base system suitable for automated mapping and facilities management.

(12) Funding the acquisition, construction, reconstruction, improvement, repair, or equipping of waterworks, water mains and extensions, ponds, reservoirs, capacity, wells, dams, pumping installations, real and personal property, or other facilities available or used for the storage, transportation, or utilization of water.

(a) The county board of supervisors may on its own motion or upon a written petition of a water supplier established under [chapter 357A](#) or [504](#) direct the county auditor to establish a special service area tax district for the purpose of issuing general obligation bonds. The special service area tax district shall include only unincorporated portions of the county and shall be drawn according to engineering recommendations provided by the water supplier or the county engineer and, in addition, shall be drawn in order that an election provided for in subparagraph division (b) can be administered. The county's debt service tax levy for the county general obligation bonds issued for the purposes set out in this subparagraph shall be levied only against taxable property within the county which is included within the boundaries of the special service area tax district. An owner of property not included within the boundaries of the special service area tax district may petition the board of supervisors to be included in the special service area tax district subsequent to its establishment.

(b) General obligation bonds for the purposes described in this subparagraph are subject to an election held in the manner provided in [section 331.442, subsections 1 through 4](#), if not later than fifteen days following the action by the county board of supervisors, eligible electors file a petition with the county commissioner of elections asking that the question of issuing the bonds be submitted to the registered voters of the special service area tax district. The petition must be signed by eligible electors equal in number to at least five percent of the registered voters residing in the special service area tax district. If the petition is duly filed within the fifteen days, the board of supervisors shall either adopt a resolution declaring that the proposal to issue the bonds is abandoned, or direct the county commissioner of elections to call a special election within a special service area tax district upon the question of issuing the bonds.

(13) The acquisition, pursuant to a [chapter 28E](#) agreement, of a city convention center or veterans memorial auditorium, including the renovation, remodeling, reconstruction, expansion, improvement, or equipping of such a center or auditorium, provided that debt service funds shall not be derived from the division of taxes under [section 403.19](#).

(14) The aiding of the planning, undertaking, and carrying out of urban renewal projects under the authority of [chapter 403](#) and for the purposes set out in [section 403.12](#). However, bonds issued for this purpose are subject to the right of petition for an election as provided in [section 331.442, subsection 5](#), without limitation on the amount of the bond issue or the population of the county, and the board shall include notice of the right of petition in the notice of proposed action required under [section 331.443, subsection 2](#).

(15) The establishment, construction, reconstruction, repair, equipping, remodeling, extension, maintenance, and operation of works, vehicles, and facilities of a regional transit district.

(16) Capital projects for the construction, reconstruction, improvement, repair, or equipping of bridges, roads, and culverts if such capital projects assist in economic development which creates jobs and wealth, if such capital projects relate to damage caused by a disaster as defined in [section 29C.2](#), or if such capital projects are designed to prevent or mitigate future disasters as defined in [section 29C.2](#).

(17) Peace officer communication equipment and other emergency services communication equipment and systems.

(18) The remediation, restoration, repair, cleanup, replacement, and improvement of property, buildings, equipment, and public facilities that have been damaged by a disaster as defined in [section 29C.2](#) and that are located in an area that the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster. Bonds issued pursuant to [section 331.443](#) for the purposes specified in this subparagraph shall be issued not later than ten years after the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster, whichever is later.

(19) The reimbursement of the county's general fund or other funds of the county for expenditures made related to remediation, restoration, repair, and cleanup of damage caused by a disaster as defined in [section 29C.2](#), if the damage is located in an area that the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster. Bonds issued pursuant to [section 331.443](#) for the purposes specified in this subparagraph shall be issued not later than ten years after the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster, whichever is later.

(20) The construction, reconstruction, and improvement of all waterways, and real and personal property, useful for the protection or reclamation of property from floods or high waters, and for the protection of property from the effects of flood waters, including the deepening, widening, alteration, change, diversion, or other improvement of watercourses, the construction of levees, embankments, structures, impounding reservoirs, pumping stations or conduits, and the establishment, improvement, and widening of streets, avenues, boulevards, and alleys across and adjacent to the project, as well as the development and beautification of the banks and other areas adjacent to flood control improvements.

c. "General county purpose" means any of the following:

(1) A memorial building or monument to commemorate the service rendered by members of the armed services of the United States, including the acquisition of ground and the purchase, erection, construction, reconstruction, and equipment of the building or monument, to be managed by a commission as provided in [chapter 37](#).

(2) Acquisition and development of land for a public museum, park, parkway, preserve, playground, or other recreation or conservation purpose to be managed by the county conservation board. The board may submit a proposition under this subparagraph only upon receipt of a petition from the county conservation board asking that bonds be issued for a specified amount.

(3) The building and maintenance of a bridge over state boundary line streams. The board shall submit a proposition under this subparagraph to an election upon receipt of a petition which is valid under [section 331.306](#).

(4) Contributions of money to the state department of transportation to help finance the construction of toll bridges across navigable rivers constituting boundaries between the county and an adjoining state.

(5) An airport, including establishment, acquisition, equipment, improvement, or enlargement of the airport.

(6) A joint city-county building, established by contract between the county and its county seat city, including purchase, acquisition, ownership, and equipment of the county portion of the building.

(7) A county health center as defined in [section 346A.1](#), including additions and facilities for the center and including the acquisition, reconstruction, completion, equipment, improvement, repair, and remodeling of the center, additions, or facilities. Bonds for the purpose specified in this subparagraph are exempt from taxation by the state and the interest on the bonds is exempt from state income taxes.

(8) A county public hospital, including procuring a site and the erection, equipment, and maintenance of the hospital, and additions to the hospital, subject to the levy limits in [section 347.7](#).

(9) Public buildings, including the site or grounds of, the erection, equipment, remodeling, or reconstruction of, and additions or extensions to the buildings, and including the provision and maintenance of juvenile detention or shelter care facilities, when the cost exceeds the limits stated in [subsection 2](#), paragraph "b", subparagraph (5).

(10) The undertaking of any project jointly or in cooperation with any other governmental body which, if undertaken by the county alone, would be for a general county purpose, including the joint purchase, acquisition, construction, ownership, or control of any real or personal property.

3. The "cost" of a project for an essential county purpose or general county purpose includes construction contracts and the cost of engineering, architectural, technical, and legal services, preliminary reports, property valuations, estimates, plans, specifications,

notices, acquisition of real and personal property, consequential damages or costs, easements, rights-of-way, supervision, inspection, testing, publications, printing and sale of bonds, interest during the period or estimated period of construction and for twelve months thereafter or for twelve months after the acquisition date, and provisions for contingencies.

1, 2a. [S81, §331.441(1, 2a); [81 Acts, ch 117, §440](#)]

2b(1). [S13, §1137-a14; C24, 27, 31, 35, 39, [§906](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§52.3](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(2). [SS15, §1527-s3; C24, 27, 31, 35, 39, [§4666](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§309.73](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(3). [C71, 73, 75, 77, 79, 81, [§346.23](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(4). [C79, 81, [§332.52](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(5). [C51, §114, 117; R60, §250, 253; C73, §309, 312; C97, §443, 448; SS15, §448; C24, 27, 31, 35, 39, [§5263, 5268](#); C46, 50, 54, 58, 62, [§345.4, 345.9](#); C66, 71, 73, 75, 77, [§232.22, 345.4, 345.9](#); C79, 81, [§232.142, 345.4, 345.9](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(6). [C73, §289; C97, S13, §403; C24, 27, 31, 35, 39, [§5275, 5276](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§346.1, 346.2](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(7). [C62, 66, 71, 73, 75, 77, 79, 81, [§347A.7](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

2c(1). [C24, 27, 31, 35, 39, [§488](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§37.6](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#); [82 Acts, ch 1104, §45](#)]

c(2). [C62, 66, 71, 73, 75, 77, 79, 81, [§111A.6](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(3). [S13, §424-b; C24, 27, 31, 35, 39, [§4682](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§309.89](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#); [82 Acts, ch 1104, §44, 46](#)]

c(4). [C71, 73, 75, 77, 79, 81, [§313A.35](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(5). [C31, 35, [§5903-c6, -c8](#); C39, [§5903.06, 5903.08](#); C46, 50, [§330.8, 330.10, 330.16](#); C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§330.7, 330.10, 330.16](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(6). [C50, [§368.58, 368.59](#); C54, 58, 62, 66, 71, 73, [§368.20, 368.21](#); C75, 77, 79, 81, [§346.26](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(7). [C71, 73, 75, 77, 79, 81, [§346A.3 – 346A.5](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(8). [S13, §409-a, -b, -f; C24, 27, 31, 35, [§5348 – 5351, 5354](#); C39, [§5348, 5348.1, 5349 – 5351, 5354](#); C46, 50, 54, 58, [§347.1 – 347.5, 347.8](#); C62, 66, 71, 73, 75, 77, 79, 81, [§37.27, 347.1 – 347.5, 347.8](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(9). [C51, §114, 117; R60, §250, 253; C73, §309, 312; C97, §443, 448; SS15, §448; C24, 27, 31, 35, 39, [§5263, 5268](#); C46, 50, 54, 58, 62, [§345.4, 345.9](#); C66, 71, 73, 75, 77, [§232.22, 345.4, 345.9](#); C79, 81, [§232.142, 345.4, 345.9](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(10, 11). [S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

3. [S81, §331.441(3); [81 Acts, ch 117, §440](#)]

[83 Acts, ch 123, §136 – 139, 209](#); [86 Acts, ch 1211, §21](#); [87 Acts, ch 103, §2 – 4](#); [89 Acts, ch 189, §2](#); [90 Acts, ch 1255, §18](#); [92 Acts, ch 1102, §1](#); [92 Acts, ch 1138, §3](#); [93 Acts, ch 180, §76](#); [94 Acts, ch 1014, §1](#); [94 Acts, ch 1182, §5](#); [95 Acts, ch 67, §53](#); [96 Acts, ch 1204, §35](#); [2000 Acts, ch 1188, §1](#); [2001 Acts, ch 56, §22, 23](#); [2004 Acts, ch 1049, §191](#); [2004 Acts, ch 1072, §6](#); [2004 Acts, ch 1175, §393](#); [2007 Acts, ch 109, §1, 2](#); [2007 Acts, ch 190, §41](#); [2008 Acts, ch 1013, §1, 3](#); [2009 Acts, ch 41, §263](#); [2009 Acts, ch 57, §87](#); [2009 Acts, ch 100, §10, 21](#); [2009 Acts, ch 173, §33, 36](#); [2021 Acts, ch 95, §1](#); [2023 Acts, ch 71, §8, 10, 141, 154](#)

Referred to in [§23A.2, 37.6, 37.27, 52.3, 76.1, 232.142, 331.301, 331.443, 331.444, 331.445, 350.6, 359.45, 422.7\(2\)\(g\)](#)

2023 strike of former subsection 2, paragraph c, subparagraph (11) applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10