

**357J.10 Approval of district property tax levy.**

Annually, the commission shall propose the levy of a tax of not more than one dollar and sixty and three-quarters cents per one thousand dollars of assessed value on all taxable property within the district. A proposed property tax levy rate shall not be approved by the commission unless two-thirds of the commission's members are present when the proposed property tax levy rate is approved. The commission shall hold a public hearing within thirty days of the commission's approval of a proposed property tax levy rate to receive public comment. Notice of the hearing shall be given by publication in a newspaper of general circulation within the district and shall be posted in a public place in each city within the district no less than ten days before the public hearing. The notice shall include the commission's proposed property tax levy rate, the reason for the tax, and the time when and the place where the hearing shall be held. The commission shall be considered a municipality for purposes of adopting and certifying a budget pursuant to [chapter 24](#) and shall set the property tax levy rate no more than ten days following the public hearing. The tax shall be set to raise only the amount needed. The commission shall have exclusive tax-levying authority for the district.

[2008 Acts, ch 1152, §10](#)

Referred to in [§357J.12](#), [357J.16](#)