

**358.18 Taxes — power to levy — tax sales.**

1. The board of trustees of any sanitary district organized under [this chapter](#) shall have the power by ordinance to levy annually for the purpose of paying the administrative costs of such district, or for the payment of deficiencies in special assessments, or for both, a tax upon property within the territorial limits of such sanitary district not exceeding fifty-four cents per thousand dollars of the adjusted taxable valuation of the property within such district for the preceding fiscal year.

2. All taxes thus levied by the board of trustees shall be certified by the clerk on or before April 30 to the county auditor of each county wherein any of the property included within the territorial limits of the sanitary district is located, and shall be placed upon the tax list for the current fiscal year by the auditor or auditors. The county treasurer, or treasurers, of more than one county, shall collect all taxes so levied in the same manner as other taxes, and when delinquent the taxes shall draw the same interest. All taxes levied and collected shall be paid over by the officer collecting the taxes to the treasurer of the sanitary district.

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

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §358.18]

[93 Acts, ch 73, §3](#); [2017 Acts, ch 54, §76](#); [2023 Acts, ch 71, §88, 98](#); [2023 Acts, ch 141, §1, 2](#)

Referred to in [§331.512](#)

Collection of taxes, see [chapter 445](#)

Sales for taxes, see [chapter 446](#)

2023 amendment to subsection 2 by [2023 Acts, ch 71, §88](#), applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; [2023 Acts, ch 71, §98](#)

2023 amendment to subsection 2 by [2023 Acts, ch 141, §1](#), applies July 1, 2024, for sanitary district budgets for fiscal years beginning on or after that date; [2023 Acts, ch 141, §2](#)