

**364.19 Contracts to provide services to tax-exempt property.**

A city council or county board of supervisors may enter into a contract with a person whose property is totally or partially exempt from taxation under [chapter 404](#), [chapter 404B](#), [section 427.1](#), or [section 427B.1](#), for the city or county to provide specified services to that person including but not limited to police protection, fire protection, street maintenance, and waste collection. The contract shall terminate as of the date previously exempt property becomes subject to taxation.

[84 Acts, ch 1232, §1](#); [2009 Acts, ch 100, §22, 30](#)