

384.17 Levy by county.

At the time required by law, the county board of supervisors shall levy the taxes necessary for each city fund for the following fiscal year. The levy must be as shown in the adopted city budget and as certified by the clerk, subject to any changes made after a protest hearing, and any additional tax rates approved at a city election. A city levy is not valid until proof of publication or posting of notice of a budget hearing under [section 384.16, subsection 3](#), is filed with the county auditor and individual statements are mailed under [section 24.2A](#).

[C24, 27, 31, 35, 39, §376, 385; C46, 50, 54, 58, 62, 66, 71, 73, §24.10, 24.19; C75, 77, 79, 81, §384.17]

[2019 Acts, ch 165, §16, 17](#); [2023 Acts, ch 71, §94, 98](#)

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