

**19-2786i. Same; tax levy for maintenance of district; protest petition and election.** The governing body of any improvement district which is located in any county having a population of more than 6,000 and less than 7,500 and having an assessed tangible valuation of more than \$28,000,000 and less than \$32,000,000 and which is located adjacent to a park or recreation area is authorized to levy a tax of not to exceed 25 mills upon all the taxable tangible property within such improvement district for the purpose of maintaining the roads in such improvement district and otherwise improving and maintaining such improvement district.

Before any tax shall be levied under the provisions of this section, the governing body of such improvement district shall, by resolution, authorize the levy of such tax, stating the amount and the purpose for which the levy is made. Such resolution shall be published once each week for two consecutive weeks in the official county newspaper and, if within 60 days after the date of the last publication of such resolution, a petition signed by not less than 5% or 25 of the qualified electors, whichever is the greater, in such improvement district is filed with the county election officer, no levy shall be made under the provisions of this section without the question of levying the same having been submitted to and been approved by a majority of the qualified electors of such improvement district voting at an election called and held for such purpose. All such elections shall be noticed, called and held in the manner provided for the giving of notice, calling and holding of elections upon the question of the issuance of bonds under the general bond law.

**History:** L. 1979, ch. 70, § 2; L. 1981, ch. 121, § 3; April 28.