

**641.23 FUNDS; HOW PROVIDED.**

Before any contract is made for the erection of a county jail, sheriff's residence, or both, the county board shall either levy a sufficient tax to provide the necessary funds, or issue county bonds therefor in accordance with the provisions of chapter 475, provided that no election is required if the amount of all bonds issued for this purpose and interest on them which are due and payable in any year does not exceed an amount equal to 0.09671 percent of estimated market value of taxable property within the county, as last determined before the bonds are issued.

**History:** (10871) RL s 5483; 1980 c 597 s 6; 1988 c 719 art 5 s 84; 1989 c 277 art 4 s 79; 1997 c 219 s 11; 2002 c 390 s 19; 2013 c 143 art 14 s 107