**370.20 NEW COUNTIES; TAX LEVY.**

When a new county has been, or may be, created and organized out of territory within the boundaries of one or more organized counties in the state, the county board of the new county may, immediately or within 90 days after its organization, levy a tax for county purposes for the current year, subject to the limitations now provided by law, and the county auditor shall extend the tax upon the auditor's tax books. The tax is due 30 days from the date of the levy and shall be paid and collected as other taxes for county purposes are now paid and collected. All tax levies made for county purposes by the county board of the county or counties out of which the new county is created and organized, during the year immediately preceding the organization of the new county, which affect the territory within the boundary of the new county, are vacated and any extension is void.

**History:** *(619) 1911 c 11 s 1; 1985 c 109 s 1*