

MAR 7 2001

WAYS AND MEANS

WITHDRAWN
1-15-01

HOUSE FILE 551
BY MERTZ

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the levy of tax assessments for drainage or
2 levee districts.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 551

1 Section 1. Section 468.52, Code 2001, is amended to read
2 as follows:

3 468.52 LEVY FOR DEFICIENCY.

4 If the first assessment made by the board for the original
5 cost or for repairs of any improvement is insufficient, the
6 board shall make an additional assessment and levy in the same
7 ratio as the first for either purpose, ~~payable-at-the-next~~
8 ~~taxpaying-period-after-such-indebtedness-is-incurred-subject,~~
9 ~~however,-to-the-provisions-of-section-468.57.--Any~~ but an
10 ~~assessment made-under-this-section~~ on any tract, parcel, or
11 lot within the district which is computed at less than five
12 dollars shall be fixed at the sum of five dollars. All
13 assessments shall be levied at that time as a tax and,
14 notwithstanding chapter 74A, shall bear interest at a rate
15 determined by the board from that date, payable annually,
16 except as provided as to cash payments within a specified
17 time.

18 Sec. 2. Section 468.55, Code 2001, is amended to read as
19 follows:

20 468.55 ASSESSMENTS -- MATURITY AND COLLECTION.

21 ~~At~~ If a landowner selects an option provided in section
22 468.57, all drainage or levee tax assessments become due and
23 payable with the first half of ordinary taxes, and shall be
24 collected in the same manner with the same interest for
25 delinquency and the same manner of enforcing collection by tax
26 sales. As an alternative, the certifying authority may
27 request that the annual installment be payable in two equal
28 payments, one-half with the September payment of ordinary
29 taxes and one-half payable with the March payment of ordinary
30 taxes. All drainage or levee tax assessments not optioned for
31 installment payments by the landowner shall become due and
32 payable within thirty days after the levy of assessments.

33 EXPLANATION

34 This bill provides that levies for deficiencies in drainage
35 or levee projects shall become due and payable in the same

1 manner as the original assessment. The drainage or levee tax
2 assessments become due and payable with the first half of
3 ordinary taxes, and shall be collected in the same manner with
4 the same interest for delinquency as ordinary taxes unless an
5 alternative method of payment or optional installment method
6 is selected.

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