

FEB 8 2002

WAYS AND MEANS

HOUSE FILE 2269

BY HUSER and HORBACH

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to a minimum township property tax levy for fire  
2 protection service and emergency medical services and  
3 providing an applicability date.

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

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HF 2269

1 Section 1. Section 359.43, subsection 1, Code 2001, is  
2 amended to read as follows:

3 1. The township trustees ~~may~~ shall levy an annual tax of  
4 not ~~exceeding~~ less than forty and one-half cents per thousand  
5 dollars of assessed value of the taxable property in the  
6 township, excluding property within a benefited fire district  
7 or within the corporate limits of a city, for the purpose of  
8 exercising the powers and duties specified in section 359.42.  
9 However, in a township having a fire protection service or  
10 emergency medical service agreement or both service agreements  
11 with a special charter city having a paid fire department, the  
12 township trustees may levy an annual tax not exceeding fifty-  
13 four cents per thousand dollars of the assessed value of the  
14 taxable property for the services authorized or required under  
15 section 359.42 and in a township which is located within a  
16 county having a population of three hundred thousand or more,  
17 the township trustees may levy an annual tax not exceeding  
18 sixty-seven and one-half cents per thousand dollars of  
19 assessed value of taxable property for the services authorized  
20 or required under section 359.42.

21 Sec. 2. APPLICABILITY. This Act applies to taxes due and  
22 payable in the fiscal year beginning July 1, 2003.

23 EXPLANATION

24 Current law allows townships to levy an amount not  
25 exceeding 60 3/4 cents per \$1,000 of assessed value of the  
26 taxable property in the township for fire protection and  
27 emergency medical services. In townships that contract with a  
28 special charter city to provide these services, the levy limit  
29 is 74 1/4 cents per \$1,000 of value. And, in townships  
30 located in a county with a population of 300,000 or more, the  
31 levy limit is 87 3/4 cents per \$1,000 of value.

32 The bill requires all townships to impose a minimum levy of  
33 40 1/2 cents per \$1,000 of assessed value of the taxable  
34 property in the township for fire protection and emergency  
35 medical services.

1 The bill applies to taxes due and payable in the fiscal  
2 year beginning July 1, 2003.

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