

JAN 20 2005
Agriculture

HOUSE FILE 92
BY TYMESON

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

A BILL FOR

1 An Act relating to assessments associated with soil and water
2 conservation districts, by providing for the deposit of moneys
3 in a fund established by a district's commissioners.

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

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1 Section 1. Section 161A.20, unnumbered paragraph 5, Code
2 2005, is amended to read as follows:

3 The special tax ~~so~~ levied under this section shall be
4 collected in the same manner as other taxes with ~~like a~~
5 penalty for delinquency, ~~with the proceeds therefrom to be~~
6 kept in. The moneys collected from the special tax and any
7 delinquency penalty shall be deposited in a fund established
8 by the governing body as provided by a resolution adopted by
9 the governing body and delivered for filing with each
10 appropriate county treasurer. Moneys earned as income from
11 moneys in the fund, including as interest, shall remain in the
12 fund until expended by the governing body according to
13 procedures specified in the resolution. If the governing body
14 does not adopt a resolution or deliver the resolution to the
15 county treasurer, the moneys shall be deposited into a
16 separate account in the county's general fund by the
17 appropriate that county treasurer or treasurers. The account
18 shall be identified by the official name of the subdistrict
19 and expenditures ~~therefrom~~ from the account shall be made on
20 requisition of the chairperson and secretary of the governing
21 body of the subdistrict.

22 Sec. 2. Section 161A.33, Code 2005, is amended to read as
23 follows:

24 161A.33 ASSESSMENTS TRANSMITTED.

25 1. The governing body upon receiving the reports from
26 three appointed appraisers and after holding the hearings
27 shall transmit and certify the amounts of assessments to the
28 respective boards of supervisors which upon receipt of
29 certification from the governing body of the district, make
30 the necessary levy of such assessments as fixed by the
31 governing body upon the land within such subdistrict ~~and all.~~
32 The assessments shall be levied at that time as a tax and
33 shall bear interest at a rate not exceeding that permitted by
34 chapter 74A from that date payable annually except as
35 hereafter provided as to cash payments therefor within a

1 specified time.

2 2. The assessment ~~so~~ levied under this section together
3 with any accrued interest or delinquency penalty as provided
4 in this chapter shall be kept-in deposited in a fund
5 established by the governing body as provided by a resolution
6 adopted by the governing body and delivered for filing with
7 each appropriate county treasurer. Moneys earned as income
8 from moneys in the fund, including as interest, shall remain
9 in the fund until expended by the governing body according to
10 procedures specified in the resolution. If the governing body
11 does not adopt a resolution or deliver the resolution to the
12 county treasurer, the moneys shall be deposited into a
13 separate account in the county's general fund by the
14 appropriate that county treasurer or-treasurers⁷. The account
15 shall be identified by the official name of the subdistrict
16 and expenditures therefrom from the account shall be made on
17 requisition of the chairperson and secretary of the governing
18 body of the subdistrict.

19 3. At no time ~~will~~ shall an assessment be made where the
20 benefits accrued to the subdistrict do not exceed the cost of
21 the improvements within the ~~said~~ subdistrict.

22 Sec. 3. Section 161A.34, Code 2005, is amended to read as
23 follows:

24 161A.34 PAYMENT TO COUNTY TREASURER.

25 1. All assessments for benefits shall be levied at one
26 time against the property benefited and when levied and
27 certified by the board or boards of supervisors shall be paid
28 at the office of the county treasurer. Each person ~~or~~
29 ~~corporation~~ shall have the right within twenty days after the
30 levy of assessments to pay the person's ~~or-corporation's~~
31 assessment in full without interest. The county treasurer
32 shall pay the collected moneys into a fund established by the
33 governing body or an account of the county's general fund as
34 provided in section 161A.33.

35 2. If any levy of assessments is not sufficient to meet

1 the cost and expenses of organizing and construction
2 apportioned to each owner upon each forty-acre tract or less,
3 additional assessments may be made on the same classification
4 as the previous ones.

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EXPLANATION

6 This bill amends Code chapter 161A, which in part
7 establishes soil and water conservation districts which are
8 usually organized on a county basis. A district may include
9 subdistricts and subdistricts may have a territory within
10 several counties (see division III of the Code chapter). A
11 district is administered by a board of five commissioners, and
12 referred to as a "governing body". When a subdistrict is
13 located in more than one district, the combined boards of
14 commissioners for the affected districts constitutes the
15 governing body for that subdistrict (see Code section
16 161A.19). Code chapter 161A includes a number of provisions
17 relating to assessments levied upon landowners in a district
18 which are used to benefit the district (to finance
19 improvements). An assessment is levied against the benefited
20 property by the county board of supervisors, paid together
21 with any accrued interest or delinquency penalty to the county
22 treasurer, and then deposited into a dedicated account of the
23 county's general fund on behalf of the district.

24 The bill provides that an assessment together with any
25 accrued interest or delinquency penalty shall be deposited in
26 a fund established by the commissioners as the district's
27 governing body pursuant to a resolution adopted by the
28 commissioners and delivered to each appropriate county
29 treasurer. The bill also provides that if the commissioners
30 fail to adopt and deliver such a resolution, the moneys shall
31 be deposited into a separate account of the county's general
32 fund.

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