

FEB 10 2005
WAYS AND MEANS

HOUSE FILE 274
BY MASCHER

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

A BILL FOR

1 An Act relating to township property tax levies for emergency
2 services and providing an applicability date.

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

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HF 274

1 Section 1. Section 359.43, Code 2005, is amended to read
2 as follows:

3 359.43 TAX LEVY -- ~~SUPPLEMENTAL-LEVY---~~ DISTRICTS.

4 1. ~~The~~ Except as otherwise provided in paragraphs "a" and
5 "b", the township trustees may levy an annual tax of not
6 exceeding less than forty and one-half cents per thousand
7 dollars of assessed value of the taxable property in the
8 township and not exceeding sixty and three-fourths cents per
9 thousand dollars of assessed value of taxable property in the
10 township, excluding property within a benefited fire district
11 or within the corporate limits of a city, for the purpose of
12 exercising the powers and duties specified in section 359.42.

13 a. However,~~in~~ In a township having a fire protection
14 service or emergency medical service agreement or both service
15 agreements with a special charter city having a paid fire
16 department, the township trustees may levy an annual tax not
17 exceeding ~~fifty-four~~ seventy-four and one-fourth cents per
18 thousand dollars of the assessed value of the taxable property
19 for the services authorized or required under section 359.42.
20 ~~and in~~

21 b. In a township ~~which is~~ located within a county having a
22 population of three hundred thousand or more, the township
23 trustees may levy an annual tax not exceeding ~~sixty-seven and~~
24 ~~one-half~~ eighty-seven and three-fourths cents per thousand
25 dollars of assessed value of taxable property for the services
26 authorized or required under section 359.42.

27 ~~2. If the levy authorized under subsection 1 is~~
28 ~~insufficient to provide the services authorized or required~~
29 ~~under section 359.42, the township trustees may levy an~~
30 ~~additional annual tax not exceeding twenty and one-fourth~~
31 ~~cents per thousand dollars of assessed value of the taxable~~
32 ~~property in the township, excluding any property within the~~
33 ~~corporate limits of a city, to provide the services.~~

34 3. 2. The township trustees may divide the township into
35 tax districts for the purpose of providing the services

1 authorized or required under section 359.42 and may levy a
2 different tax rate in each district, but the tax levied in a
3 tax district for the authorized or required services shall not
4 be less than the minimum levy required and shall not exceed
5 the tax levy limitations for that township as provided in this
6 section.

7 4- 3. Of the levies authorized under ~~subsections~~
8 subsection 1 and-2, the township trustees may credit to a
9 reserve account annually an amount not to exceed thirty cents
10 per thousand dollars of the assessed value of the taxable
11 property in the township for the purchase or replacement of
12 supplies and equipment required to carry out the services
13 specified under section 359.42. Notwithstanding section
14 12C.7, interest earned on moneys credited to the reserve
15 account shall be credited to the reserve account.

16 5- 4. Township taxes collected and disbursed by the
17 county shall be apportioned by the clerk and paid into the
18 separate accounts of the tax districts no later than May 31
19 and November 30 of each year.

20 Sec. 2. APPLICABILITY. This Act applies to taxes due and
21 payable in the fiscal year beginning July 1, 2006.

22 EXPLANATION

23 Current law allows townships to levy an amount not
24 exceeding 40 1/2 cents per \$1,000 of assessed value of the
25 taxable property in the township for fire protection service
26 and, if the township chooses to provide emergency medical
27 service, for emergency medical services. In townships that
28 contract with a special charter city to provide these
29 services, the levy limit is 54 cents per \$1,000 of assessed
30 value. And, in townships located in a county with a
31 population of 300,000 or more, the levy limit is 67 1/2 cents
32 per \$1,000 of assessed value. In addition, all townships may
33 levy an additional 20 1/4 cents per \$1,000 of assessed value
34 if the described levy amount is insufficient.

35 This bill requires all townships to impose a minimum levy

1 of 40 1/2 cents per \$1,000 of assessed value of the taxable
2 property in the township for fire protection service and, if
3 the township chooses to so provide, for emergency medical
4 service. The bill also strikes the separate additional levy
5 language and adds the amount of the additional levy to the
6 maximum limits that may be levied by all the various
7 townships.

8 The bill applies to taxes due and payable in the fiscal
9 year beginning July 1, 2006.

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