

CHAPTER 343.

TAXATION.

H. F. 116.

AN ACT to fix the method of estimating and determining the rate of tax required to be levied for any purpose authorized by law, to require such rate to be computed upon the adjusted taxable valuation for the preceding calendar year, to require the certification of the amount of the required tax in dollars and not by rate, and to provide for the final adjustment of the rate by the county auditor to the adjusted taxable valuation for the current year, and to provide for the issuance of instructions to the county auditors and taxing officers as to the provisions of this act.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Rate of taxation—adjusted taxable value. That
2 hereafter in all taxing districts in the state, including townships,
3 school districts, cities, towns and counties, when by law then existing
4 the people are authorized to determine by vote, or officers are au-
5 thorized to estimate or determine, a rate of taxation required for any
6 public purpose, such rate shall in all cases be estimated and based
7 upon the adjusted taxable valuation of such taxing district for the
8 preceding calendar year.

1 SEC. 2. Amounts certified in dollars, not by rate. That when
2 any authorized tax rate within any taxing district of the state, in-
3 cluding townships, school districts, cities, towns and counties, shall
4 have been thus determined as provided by law, the officer or offi-
5 cers charged with the duty of certifying said authorized rate to
6 the county auditor or board of supervisors shall, before certifying
7 the same, compute upon the adjusted taxable valuation of such tax-
8 ing district for the preceding calendar year (not including moneys
9 and credits and other moneyed capital taxed at a flat rate, as pro-
10 vided in section thirteen hundred ten (1310), supplement to the
11 code, 1913), the amount of tax said rate will raise, stated in dollars,
12 and shall certify said computed amount in dollars, and not by rate,
13 to the county auditor and board of supervisors.

1 SEC. 3. Computation of rate. When the valuations for the several
2 taxing districts shall have been adjusted by the several boards, as
3 provided by law, for the current year, the county auditor shall there-
4 upon compute and spread upon the records such a rate, not exceed-
5 ing the rate authorized by law, on said adjusted taxable valuations
6 for the current year (not including moneys and credits and other
7 moneyed capital taxed at a flat rate, as provided in section thirteen
8 hundred ten (1310), supplement to the code, 1913), as shall raise
9 the amount required for each taxing district within the county, as
10 theretofore determined under the provisions of this act, and no larger
11 amount; provided, however, that if in adjusting the rate to be levied
12 in any taxing district to conform to this act, such rate shall make
13 necessary the levying of a fraction of a mill in excess of one-half of
14 one-tenth of a mill, said fractional excess may be computed as one-
15 tenth of a mill, which latter shall be the smallest required to be
16 spread upon the tax lists for any purpose except rates applicable to

17 state purpose, provided, however, that nothing herein shall be con-
18 strued as interfering with the right of any taxing district to receive
19 its due proportion of the taxes on moneys and credits and other
20 moneyed capital taxed at a flat rate as provided in section thirteen
21 hundred ten (1310), supplement to the code, 1913.

1 **SEC. 4. Record of rates.** On the determination by the auditor of
2 the necessary rates as herein directed, it is made his duty to enter a
3 record of such rates for each taxing district upon the permanent
4 records of his office in a book to be kept for that purpose.

1 **SEC. 5. Excessive tax—penalty.** It is hereby made a misde-
2 meanor for the board of supervisors to authorize, or the county
3 auditor to carry upon the tax lists for any year, an amount of tax for
4 any public purpose in excess of the amount certified or authorized
5 as provided by this act.

1 **SEC. 6. Conflicting acts—mandatory provisions.** All acts and
2 parts of acts, if any, in conflict with the provisions of this act, are
3 hereby amended so as to conform to the requirements hereof, and
4 the provisions of this act, and the methods of computation, certifi-
5 cation and levy herein provided, shall be obligatory on all officers
6 within the several counties of the state upon whom devolves the duty
7 of determining, certifying and levying taxes after the taking effect
8 of this act.

1 **SEC. 7. Instructions.** It is hereby made the duty of the secre-
2 tary of the executive council at once, in the passage of this act, to
3 send to each county auditor in the state a copy thereof with instruc-
4 tions explaining the operation of said act, and each county auditor
5 shall send to the taxing officers in his county a copy of such instruc-
6 tions explaining the operation of said act, and in case any taxing
7 body in any county shall have made its levy and certificate to the
8 board of supervisors before receiving such instructions, it is hereby
9 authorized to correct the same to comply with this act.

1 **SEC. 8. Time act becomes effective.** The provisions of this act
2 shall become effective on January 1st, 1918.

Approved April 24, A. D. 1917.