

## CHAPTER 1231

## VALUATION OF PROPERTY

## S. F. 1272

AN ACT relating to valuation of property and property tax limitations by changing assessed and taxable value of property to one hundred percent of actual value, changing general property tax levies computed in mills to tax levies computed in dollars and cents per thousand dollars of assessed value, and making coordinating amendments.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred forty-one point twenty-one  
2 (441.21), subsection one (1), unnumbered paragraph one (1), Code  
3 1973, is amended to read as follows:

4 All real and tangible personal property subject to taxation shall be  
5 valued at its actual value which shall be entered opposite each item,  
6 and shall be assessed at ~~twenty-seven~~ *one hundred* percent of such  
7 actual value, and such value so assessed shall be taken and considered  
8 as the *assessed value and* taxable value of such property upon which  
9 the levy shall be made.

1 SEC. 2. Section eight point six (8.6), subsection seventeen (17),  
2 paragraph i, subparagraph six (6), Code 1973, is amended to read as  
3 follows:

4 (6) The ~~millage~~ *amount per thousand dollars of taxable value*  
5 necessary to produce such amount.

1 SEC. 3. Section twenty-four point six (24.6), Code 1973, is  
2 amended to read as follows:

3 24.6 **Emergency fund—levy.** Each municipality as defined here-  
4 in, may include in the estimate herein required, an estimate for an  
5 emergency fund. Each such municipality shall have power to assess  
6 and levy a tax for such emergency fund at a rate not to exceed ~~one~~  
7 ~~mill upon the~~ *twenty-seven cents per thousand dollars of assessed*  
8 *value of taxable property of the municipality, provided that no such*  
9 *emergency tax levy shall be made until such municipality shall have*  
10 *first petitioned the state board to make such levy and received its*  
11 *approval thereof. Transfers of moneys may be made from the emer-*  
12 *gency fund to any other fund of the municipality for the purpose of*  
13 *meeting deficiencies in any such fund arising from any cause, pro-*  
14 *vided, however, that no such transfer shall be made except upon the*  
15 *written approval of the state board, and then only when such ap-*  
16 *proval is requested by a two-thirds vote of the governing body of*  
17 *said municipality. Approval may be granted by the state board upon*  
18 *an application approved by a two-thirds vote of the board of super-*  
19 *visors of a county to use this fund for the purpose of matching funds*  
20 *available to such county from federal programs including, but not*  
21 *limited to, crime control, public health, civil defense, highway safety,*  
22 *juvenile delinquency, narcotics control and pollution.*

1 SEC. 4. Section thirty-seven point three (37.3), unnumbered para-  
2 graph two (2), Code 1973, is amended to read as follows:

3 "Shall the county (or city or town) of ..... erect and equip  
4 (or purchase and equip) a memorial building (or erect a monument)

5 as provided in chapter 37 of the Code for the purpose of .....  
 6 (set forth pur-  
 7 ..... and issue bonds in the sum  
 8 pose of memorial as outlined in section 37.18)  
 9 of ..... dollars to cover the expense of the same (or levy a tax of  
 10 ..... mills on the dollar per thousand dollars of assessed value  
 11 for a period of ..... years to defray the expense of the same)?"

1 SEC. 5. Section thirty-seven point seven (37.7), unnumbered  
 2 paragraph one (1), Code 1973, is amended to read as follows:

3 For the purpose of liquidating such bonds together with the inter-  
 4 est thereon, such county shall levy upon all the property within the  
 5 limits thereof, subject to taxation for such purpose, in addition to all  
 6 other taxes provided by law, a special tax not exceeding in any one  
 7 year ~~four mills on the dollar~~ *one dollar and eight cents per thousand*  
 8 *dollars of assessed value* for a period of not exceeding twenty years.

1 SEC. 6. Section thirty-seven point eight (37.8), subsections one  
 2 (1) through five (5), Code 1973, are amended to read as follows:

3 1. By a county owning same, not to exceed ~~one and one-fourth mills~~  
 4 ~~on all the thirty-three and three-fourths cents per thousand dollars of~~  
 5 *assessed value of taxable property within said county.*

6 2. By a city having a population in excess of fifty thousand persons  
 7 as shown by the last preceding census, owning same, not to exceed  
 8 ~~two mills on all the fifty-four cents per thousand dollars of assessed~~  
 9 *value of taxable property within said city.*

10 3. By any city having a population of at least fifteen thousand but  
 11 not more than fifty thousand, owning same, not to exceed ~~three mills~~  
 12 ~~on all the eighty-one cents on each one thousand dollars of assessed~~  
 13 *value of taxable property within said city.*

14 4. By a city having a population of less than fifteen thousand, own-  
 15 ing same, not to exceed ~~four mills on all the one dollar and eight cents~~  
 16 ~~per thousand dollars of assessed value of taxable property within said~~  
 17 *city.*

18 5. By a town owning same, not to exceed ~~five mills on all the one~~  
 19 ~~dollar and thirty-five cents per thousand dollars of assessed value of~~  
 20 *taxable property within said town.*

1 SEC. 7. Section fifty-two point three (52.3), Code 1973, as  
 2 amended by Acts of the Sixty-fifth General Assembly, 1973 Session,  
 3 chapter one hundred thirty-six (136), section two hundred twenty-  
 4 two (222), is amended to read as follows:

5 **52.3 Terms of purchase—tax levy.** The county board of super-  
 6 visors, on the adoption and purchase of a voting machine, may provide  
 7 for the payment therefor in such manner as they may deem for the  
 8 best interest of the county, and may for that purpose issue bonds,  
 9 certificates of indebtedness, or other obligations, which shall be a  
 10 charge on the county, or levy not to exceed ~~one-half mill~~ *thirteen and*  
 11 *one-half cents per thousand dollars of assessed value.* Any amounts  
 12 so levied and collected in excess of actual costs of voting machines  
 13 shall revert to the general fund of the county. Such bonds, certifi-  
 14 cates, or other obligations may be issued with or without interest,  
 15 payable at such time or times as the county board may determine,  
 16 but shall not be issued or sold at less than par.

1 SEC. 8. Section one hundred eleven A point six (111A.6), unnum-  
2 bered paragraphs one (1), two (2) and three (3), Code 1973, are  
3 amended to read as follows:

4 Upon the adoption of any county of the provisions of this chapter,  
5 the county board of supervisors of such county may by resolution ap-  
6 propriate an amount of money from the general fund of the county for  
7 the payment of expenses incurred by the county conservation board  
8 in carrying out its powers and duties, and it may levy or cause to be  
9 levied an annual tax, in addition to all other taxes, of not more than  
10 ~~one mill on the dollar~~ *twenty-seven cents per thousand dollars* of the  
11 assessed ~~valuation~~ *value* of all real and personal property subject to  
12 taxation within such county, upon proper certification by said county  
13 conservation board made pursuant to and in compliance with all of  
14 the provisions of chapter 24, which tax shall be collected by the county  
15 treasurer as other taxes are collected, and shall be paid into a sepa-  
16 rate and distinct fund to be known as the county conservation fund,  
17 to be paid out upon the warrants drawn by the county auditor upon  
18 requisition of the county conservation board for the payment of  
19 expenses incurred in carrying out the powers and duties of said con-  
20 servation board. The county conservation board shall have no power  
21 or authority to contract any debt or obligation in any year in excess  
22 of the moneys in the hands of the county treasurer immediately avail-  
23 able for such purposes, except the board of supervisors may authorize  
24 deferred payments for land acquisition purchases not to exceed ~~a~~  
25 ~~one-quarter mill~~ *one-fourth* of the annual conservation fund levy nor  
26 to extend over a period of ten years. Any single expenditure of, or  
27 contract to expend, a sum of five thousand dollars shall be subject  
28 to the provisions of chapter 23. Gifts, contributions and bequests of  
29 money and all rent, licenses, fees and charges and other revenue or  
30 money received or collected by the board shall be deposited in the  
31 county conservation fund to be used for the purchase of land, prop-  
32 erty and equipment and the payment of expenses incurred in carrying  
33 out the activities of the board, except that moneys given, bequeathed,  
34 or contributed upon specified trusts shall be held and applied in  
35 accordance with the trust specified.

36 In order to make immediately available to the county conservation  
37 board the proceeds of the annual tax hereinbefore authorized to be  
38 levied for recreation and conservation purposes, bonds of any county  
39 may be issued in anticipation of the collection of such tax in the  
40 manner hereinafter provided. Upon the filing of a petition by the  
41 conservation board with the county board of supervisors asking that  
42 bonds be issued in a specified amount for the purpose of paying the  
43 cost of acquiring land and developing the same for public museum,  
44 park, parkway, preserve, playground, or other recreation or conserva-  
45 tion purposes within the county, then the board of supervisors may  
46 call a special election to be held in the county to vote on the proposi-  
47 tion of issuing such bonds. Notice of such election shall be published  
48 once each week for at least four consecutive weeks in one of the  
49 official county newspapers, and the election shall be held on a day not  
50 less than five nor more than twenty days after the last publication of  
51 such notice. Voting machines may be used for the purpose of voting  
52 on said proposition or, in the discretion of the board of supervisors,  
53 the proposition may be submitted to the voters on paper ballots. The  
54 proposition shall be submitted in substantially the following form:

55 "Shall \_\_\_\_\_ County, Iowa, issue its bonds in the amount  
 56 of \$\_\_\_\_\_ for the purpose of \_\_\_\_\_?"  
 57 The expenses incurred in connection with the conduct of such election  
 58 shall be paid by the conservation board from the county conservation  
 59 fund. If the vote in favor of issuing the bonds is equal to at least sixty  
 60 percent of the total votes cast for and against the proposition, the  
 61 board of supervisors shall issue the bonds in the amount voted, and  
 62 shall provide for the levy of an annual tax, within the limits of the  
 63 special tax hereinbefore authorized, sufficient to pay said bonds and  
 64 the interest thereon as the same respectively become due. Said bonds  
 65 shall mature in not more than twenty years, shall bear interest at a  
 66 rate or rates not exceeding seven percent per annum, shall be in such  
 67 form as the board of supervisors shall by resolution provide, and shall  
 68 be payable as to both principal and interest from the proceeds of the  
 69 annual levy of the ~~one-mill~~ tax hereinbefore authorized to be levied  
 70 for recreation and conservation purposes, or so much thereof as will  
 71 be sufficient to pay the principal thereof and interest thereon, and  
 72 prior to the authorization and issuance of such bonds the board of  
 73 supervisors may, with or without notice, negotiate and enter into an  
 74 agreement or agreements with any bank, investment banker, trust  
 75 company or insurance company or group thereof whereunder the  
 76 marketing of such bonds may be assured and consummated. The  
 77 proceeds of such bonds shall be deposited in a special fund, to be kept  
 78 separate and apart from all other funds of the county, and shall be  
 79 paid out upon warrants drawn by the county auditor upon requisition  
 80 of the conservation board to pay the cost of acquiring land and  
 81 developing the same for recreation and conservation purposes as  
 82 specified in the election proposition.

83 Nothing herein contained shall be construed to limit the authority  
 84 of the board of supervisors to levy the full ~~one-mill~~ recreation and  
 85 conservation tax, but if and to whatever extent said tax is levied in  
 86 any year in excess of the amount of the principal and interest falling  
 87 due in such year on said bonds, the first available proceeds thereof,  
 88 to an amount sufficient to meet maturing installments of principal  
 89 and interest on such bonds, shall be paid into the sinking fund for such  
 90 bonds before any of such taxes are deposited in the county conserva-  
 91 tion fund or are otherwise made available to the county conservation  
 92 board, and the amount required to be annually set aside to pay the  
 93 principal of and interest on the bonds shall constitute a first charge  
 94 upon all of the proceeds of such annual special tax, which tax shall be  
 95 pledged to pay said bonds and the interest thereon.

1 SEC. 9. Section one hundred forty-five A point three (145A.3),  
 2 Code 1973, is amended to read as follows:

3 **145A.3 Official planning—maximum levy.** The officials of any  
 4 political subdivision are hereby authorized to plan for the merger of  
 5 an area to establish and operate an area hospital; and in planning for  
 6 such hospitals, a county board of supervisors may exclude any town-  
 7 ship of the county which the board of supervisors determines would  
 8 not sufficiently benefit by the merger. Plans for an area hospital shall  
 9 include the maximum ~~millage amount~~ to be levied in each political  
 10 subdivision taking part in the merger, and the maximum ~~millage tax~~  
 11 rates for the various political subdivisions may vary as the officials  
 12 determine, such variance to be based upon the need for hospital ser-  
 13 vice of the residents of each political subdivision, the proximity of

14 such residents to the proposed location of the hospital, the property  
15 values within said subdivision, and the expected service benefits to  
16 the residents of each subdivision by the proposed area hospital.

1 SEC. 10. Section one hundred forty-five A point five (145A.5),  
2 Code 1973, is amended to read as follows:

3 **145A.5 Order of approval.** When a plan is approved, the officials  
4 approving such plan shall jointly issue an order of approval. Such  
5 order shall specify the area to be merged, the maximum millage levy  
6 in each political subdivision, the proposed location of the hospital  
7 building, the estimated cost of the establishment of the hospital and  
8 any other details concerning the establishment and operation of the  
9 hospital they deem pertinent. The order shall then be published in  
10 one or more newspapers which have general circulation within the  
11 merged area for once each week for three consecutive weeks, but  
12 the newspapers selected need not be published in the merged area.  
13 Such published order shall also contain a notice to the residents of  
14 each subdivision of the proposed merged area that if they fail to pro-  
15 test as provided herein, that the order shall be deemed approved upon  
16 the expiration of a sixty-day period following the last published  
17 notice.

1 SEC. 11. Section one hundred forty-five A point fourteen  
2 (145A.14), Code 1973, is amended to read as follows:

3 **145A.14 Budget for operation.** The board shall prepare an an-  
4 nual budget designating the proposed expenditures for operation of  
5 the area hospital, and the amount to be raised by taxation, fol-  
6 lowing the requirements of chapter 24. The board shall prorate the  
7 amount to be raised by local taxation among the respective political  
8 subdivisions forming a part of the merged area in the proportion  
9 that the value of taxable property in each political subdivision bears  
10 to the total value of taxable property in the area, but not in an  
11 amount which would exceed the maximum millage levy set out in the  
12 published order of merger. The board of hospital trustees shall  
13 certify the amount so determined to the respective officials of the  
14 merged area, and said officials shall levy a tax sufficient to raise the  
15 annual budget. Taxes collected pursuant to such levy shall be paid  
16 by the respective officials to the treasurer of the merged area hospi-  
17 tal in the same manner that school taxes are paid to local school dis-  
18 tricts.

1 SEC. 12. Section one hundred forty-five A point eighteen  
2 (145A.18), Code 1973, is amended to read as follows:

3 **145A.18 Taxes.** Taxes for the payment of bonds issued under  
4 section 145A.17 shall be levied in accordance with chapter 76, pro-  
5 vided, however, that the total tax levy for the annual budget and for  
6 bonds issued under this chapter, shall not exceed the maximum mill-  
7 age for each political subdivision as provided in the published order  
8 of merger. Any indebtedness incurred shall not be considered an in-  
9 debtedness incurred for general and ordinary purposes as prescribed  
10 under section 407.1.

1 SEC. 13. Section one hundred forty-five A point nineteen  
2 (145A.19), Code 1973, is amended to read as follows:

3 **145A.19 Special tax.** In addition to the tax authorized in connec-  
4 tion with the annual budget and with the issuance of bonds, the voters

5 in any merged area may at any regular election vote a special tax for  
 6 a period not to exceed five years for the purchase of grounds, pur-  
 7 chase or construction of buildings, purchase of equipment, and for the  
 8 purpose of maintaining, remodeling, improving, or expanding the  
 9 hospital area. Such a tax shall not exceed ~~one-fourth mill for each~~  
 10 ~~mill~~ *one-fourth* of the maximum ~~millage levy~~ of each political sub-  
 11 division as set out in the published order of merger, but the total tax  
 12 levy for annual budget, bonds, and special purposes shall not exceed  
 13 the maximum ~~millage levy~~ as proposed in the published order of  
 14 merger.

1 SEC. 14. Section one hundred sixty-four point twenty-three  
 2 (164.23), Code 1973, is amended to read as follows:

3 **164.23 Tax levy.** In each county in the state, the board of super-  
 4 visors shall each year, when it makes the levy for taxes, levy a tax  
 5 sufficient to provide a fund to pay the indemnity, as set out in section  
 6 164.21, and other expenses provided in this chapter, and expenses of  
 7 the inspection and testing program provided in chapter 163A, and  
 8 such levy shall not exceed ~~one-half mill~~ in any year ~~upon~~ *thirteen and*  
 9 *one-half cents per thousand dollars of assessed value of the taxable*  
 10 *value of all the property in the county.*

1 SEC. 15. Section one hundred sixty-five point eighteen (165.18),  
 2 Code 1973, as amended by Acts of the Sixty-fifth General Assembly,  
 3 1973 Session, chapter one hundred sixty-nine (169), section two (2),  
 4 is amended to read as follows:

5 **165.18 Eradication fund.** In each county in the state, the board  
 6 of supervisors shall each year when it makes the levy for taxes, levy  
 7 a tax sufficient to provide a fund to pay the indemnity and other  
 8 expenses provided in this chapter and section one (1) of this Act,  
 9 except as provided herein, but such levy shall not exceed ~~three-fourths~~  
 10 ~~mill~~ *twenty and one-fourth cents per thousand dollars* in any year  
 11 upon the taxable value of all the property in the county. However,  
 12 moneys shall be paid on expenses arising under section one (1) of this  
 13 Act only to the extent that such moneys are not required to pay  
 14 expenses for bovine tuberculosis under this chapter.

1 SEC. 16. Section one hundred seventy-four point thirteen  
 2 (174.13), Code 1973, is amended to read as follows:

3 **174.13 County aid.** The board of supervisors of the county in  
 4 which any such society is located may levy a tax of not to exceed  
 5 ~~one-quarter mill upon~~ *all six and three-fourths cents per thousand*  
 6 *dollars of assessed value of the taxable property of the county, the*  
 7 *funds realized therefrom to be known as the fairground fund, and*  
 8 *to be used for the purpose of fitting up or purchasing fairgrounds*  
 9 *for the society, or for the purpose of aiding boys and girls 4-H Club*  
 10 *work and payment of agricultural and livestock premiums in con-*  
 11 *nection with said fair, provided such society shall be the owner in*  
 12 *fee simple, or the lessee of at least ten acres of land for fairground*  
 13 *purposes, and shall own or lease buildings and improvements thereon*  
 14 *of at least eight thousand dollars in value.*

1 SEC. 17. Section one hundred seventy-four point seventeen  
 2 (174.17), Code 1973, is amended to read as follows:

3 **174.17 Tax aid.** The board of supervisors of any county which  
 4 has acquired real estate for county or district fair purposes and which

5 has a society using said real estate, may levy a tax of not to exceed  
 6 ~~one-quarter mill upon all six and three-fourths cents per thousand~~  
 7 ~~dollars of assessed value of the taxable property of the county, the~~  
 8 funds realized therefrom to be known as the fairground fund.

1 SEC. 18. Section one hundred seventy-six A point ten (176A.10),  
 2 Code 1973, is amended to read as follows:

3 **176A.10 County agricultural extension education tax.** The exten-  
 4 sion council of each extension district shall, at a regular or special  
 5 meeting held in July in each year, estimate the amount of money  
 6 required to be raised by taxation for financing the county agricul-  
 7 tural extension education program authorized in this chapter. The  
 8 amount so estimated shall not exceed the amount of money which the  
 9 following ~~millage~~ rate will produce, based on the assessed value of  
 10 the taxable property in the extension district: For the "county agri-  
 11 cultural extension education fund" annually not to exceed ~~one-half~~  
 12 ~~mill on the dollar~~ *thirteen and one-half cents per thousand dollars* of  
 13 assessed ~~valuation~~ value, except in districts having a population of  
 14 less than forty thousand the tax levied shall not exceed ~~three-fourths~~  
 15 ~~mill~~ *twenty and one-fourth cents per thousand dollars of assessed*  
 16 *value*, provided, however, that no extension council in an extension  
 17 district shall make an estimate or certify an amount in any one year  
 18 in excess of forty thousand dollars in districts having a population of  
 19 fifty thousand or more, in excess of thirty-three thousand dollars in  
 20 districts having a population under fifty thousand ~~population~~, which  
 21 shall be the maximum amount that any such extension district shall be  
 22 entitled to receive annually from the county. The extension council  
 23 in every extension district shall in every respect comply with chap-  
 24 ter 24.

1 SEC. 19. Section one hundred seventy-six A point fifteen  
 2 (176A.15), Code 1973, is amended to read as follows:

3 **176A.15 Consolidation of extension districts.** Any two or more  
 4 extension districts may be consolidated to form a single extension  
 5 district, by resolution duly adopted by the extension council of each  
 6 such extension district. Upon adoption of such resolutions provid-  
 7 ing for such consolidation, the extension councils shall do all things  
 8 which may be necessary or convenient to carry into effect such con-  
 9 solidation. The initial extension council for such new extension dis-  
 10 trict shall consist of the members of the extension councils of the  
 11 consolidated extension districts. The extension council of such new  
 12 extension district shall promptly elect officers as provided in this  
 13 chapter, and upon such election the terms of the officers of the ex-  
 14 tension councils of the consolidated extension districts shall termi-  
 15 nate. The extension council of the new extension district shall select  
 16 a name for such district and shall file the name, together with copies  
 17 of the resolutions providing for such consolidation, with the re-  
 18 corder of each county affected thereby. The new extension district  
 19 shall be regarded for all purposes as an extension district, the same  
 20 as if such extension district consisted of a single county, and its  
 21 extension council and officers thereof shall have all the powers and  
 22 duties which now or hereafter may pertain to extension councils  
 23 and officers thereof. All assets and liabilities of the consolidated ex-  
 24 tension districts shall become the assets and liabilities of the new  
 25 extension district. The ~~millage tax~~ rate for the "county agricul-

26 tural extension education fund" shall be the same in each county  
 27 included in an extension district formed by consolidation. For the  
 28 purposes of any law requiring extension districts to file any docu-  
 29 ment with or certify any information to any county officer or board,  
 30 an extension district formed by consolidation shall file or certify  
 31 the same with or to the appropriate officer or board of each county  
 32 included in the extension district. An extension district formed by  
 33 consolidation may be dissolved and the original extension districts  
 34 as they existed prior to such consolidation may be re-established, by  
 35 resolution duly adopted by the extension council of such extension  
 36 district; and upon adoption of such resolution, the extension council  
 37 shall do all things which may be necessary or convenient to carry  
 38 into effect such dissolution and the re-establishment of the original  
 39 extension districts.

1 SEC. 20. Section two hundred thirty-two point twenty-two  
 2 (232.22), Code 1973, is amended to read as follows:

3 232.22 **Issuance of bonds.** For the purpose of providing and  
 4 maintaining a county or multicounty juvenile home, the board of  
 5 supervisors of any county may issue bonds and authorize the expend-  
 6 iture of such amounts as are consistent with the provisions of  
 7 chapter 345. The board of supervisors of any county is authorized  
 8 to levy a tax not to exceed ~~one-half mill~~ *thirteen and one-half cents*  
 9 *per thousand dollars of assessed value* for the purpose of maintaining  
 10 a county or multicounty juvenile home. In counties of over one hun-  
 11 dred fifty thousand population, the board of supervisors is authorized  
 12 to levy a tax not to exceed ~~three-fourths mill~~ *twenty and one-fourth*  
 13 *cents per thousand dollars of assessed value* for the maintenance of a  
 14 juvenile home. Expenses for providing and maintaining a juvenile  
 15 home shall be paid by the county or counties participating in a manner  
 16 to be determined by board or boards of supervisors of participating  
 17 counties.

1 SEC. 21. Section two hundred thirty-nine point fifteen (239.15),  
 2 unnumbered paragraph two (2), Code 1973, is amended to read as  
 3 follows:

4 If any contribution or grant has been accepted, and thereafter the  
 5 same is discontinued or rejected, the county tax levy for the pur-  
 6 pose of this chapter shall not be increased more than ~~one-half mill~~  
 7 *thirteen and one-half cents per thousand dollars of assessed value* and  
 8 the state appropriation shall not be increased more than seven hun-  
 9 dred fifty thousand dollars in any one fiscal year by reason of such  
 10 discontinuance or rejection of any such contribution or grant.

1 SEC. 22. Section two hundred fifty point one (250.1), Code 1973,  
 2 as amended by Acts of the Sixty-fifth General Assembly, 1973 Ses-  
 3 sion, chapter one hundred eighty-eight (188), section one (1), is  
 4 amended to read as follows:

5 250.1 **Tax.** A tax not exceeding ~~one mill on the dollar~~ *twenty-*  
 6 *seven cents per thousand dollars of assessed value* may be levied by  
 7 the board of supervisors upon all taxable property within the county,  
 8 to be collected at the same time and in the same manner as other  
 9 taxes, to create a veteran affairs fund for the relief of, and to pay  
 10 the funeral expenses of honorably discharged, indigent men and  
 11 women of the United States who served in the military or naval



12 forces of the United States in any war including the Korean Conflict  
 13 at any time between June 27, 1950, and July 27, 1953, both dates  
 14 inclusive, and including the Vietnam Conflict at any time between  
 15 August 5, 1964 and ending on the date the armed forces of the United  
 16 States are directed by formal order of the government of the United  
 17 States to cease hostilities, both dates inclusive, and their indigent  
 18 wives, widows and minor children not over eighteen years of age,  
 19 having a legal residence in the county.

1 SEC. 23. Section two hundred fifty-two point forty-three (252.43),  
 2 unnumbered paragraphs one (1) and two (2), Code 1973, are  
 3 amended to read as follows:

4 The expense of supporting the poor shall be paid out of the county  
 5 treasury in the same manner as other disbursements for county  
 6 purposes; and in case the ordinary revenue of the county proves  
 7 insufficient for the support of the poor, the board may levy a poor  
 8 tax, not exceeding ~~one and one-half mills on the dollar~~ *forty and one-*  
 9 *half cents per thousand dollars of assessed value*, to be entered on the  
 10 tax list and collected as the ordinary county tax.

11 Should the ~~one and one-half mill~~ *forty and one-half cent* levy fail  
 12 to provide adequate funds to take care of the poor, then the board of  
 13 supervisors, with the approval of the state comptroller, shall levy an  
 14 additional tax of not to exceed ~~three mills~~ *eighty-one cents per thou-*  
 15 *sand dollars of assessed value*, to be entered on the tax list and col-  
 16 lected as the ordinary county tax. Before any such additional levy is  
 17 made, a showing of the necessity for such additional levy shall be  
 18 made to the state comptroller and no such additional levy shall be  
 19 made unless it shall be approved in writing by the comptroller.

1 SEC. 24. Section two hundred seventy-eight point one (278.1),  
 2 subsection seven (7) and unnumbered paragraph four (4), Code  
 3 1973, are amended to read as follows:

4 7. Vote a schoolhouse tax, not exceeding ~~two and one-half mills on~~  
 5 ~~the dollar~~ *sixty-seven and one-half cents per thousand dollars of*  
 6 *assessed value* in any one year, for the purchase of grounds, construc-  
 7 tion of schoolhouses, the payment of debts contracted for the erection  
 8 of schoolhouses, not including interest on bonds, procuring libraries  
 9 for and opening roads to schoolhouses. The power to levy said tax,  
 10 when voted, shall continue for such period of time as may be author-  
 11 ized by the voters and shall not be affected by any change in the  
 12 boundaries of the school district, in whatever manner effected, except  
 13 in case the school district is reorganized pursuant to sections 275.12  
 14 to 275.23, both inclusive.

15 The voters at the regular or special election shall have power to  
 16 vote a schoolhouse tax not exceeding ~~five mills on the dollar~~ in any one  
 17 year *one dollar and thirty-five cents per thousand dollars of assessed*  
 18 *value* providing for lease-purchase option of school buildings.

1 SEC. 25. Section two hundred eighty A point seventeen  
 2 (280A.17), Code 1973, is amended to read as follows:

3 **280A.17 Preparation of budget.** The board of directors of each  
 4 merged area shall prepare an annual budget designating the pro-  
 5 posed expenditures for operation of the area vocational school or  
 6 area community college. The board shall further designate the  
 7 amounts which are to be raised by local taxation and the amounts

8 which are to be raised by other sources of revenue for such opera-  
9 tion. The budget of each merged area shall be submitted to the  
10 state board no later than June  $\pm$  first preceding the next fiscal year  
11 for approval. The state board shall review the proposed budget  
12 and shall, prior to July  $\pm$  first, either grant its approval or return  
13 the budget without approval with the comments of the state board  
14 attached thereto. Any unapproved budget shall be resubmitted to  
15 the state board for final approval. Upon approval of the budget by  
16 the state board, the board of directors shall prorate the amount to  
17 be raised by local taxation among the respective county school sys-  
18 tems, or parts thereof, in the proportion that the value of taxable  
19 property in each system, or part thereof, bears to the total value of  
20 taxable property in the area. The board of directors shall certify  
21 the amount so determined to the respective county auditors and the  
22 boards of supervisors shall levy a tax sufficient to raise the amount.  
23 No tax in excess of ~~three-fourths mill~~ *twenty and one-fourth cents*  
24 *per thousand dollars of assessed value* shall be levied on taxable  
25 property in a merged area for the operation of an area vocational  
26 school or area community college. Taxes collected pursuant to such  
27 levy shall be paid by the respective county treasurers to the treasurer  
28 of the merged area in the same manner that other school taxes are  
29 paid to local school districts.

30 It is the policy of this state that the property tax for the operation  
31 of area schools shall not in any event exceed ~~three-fourths mill~~ *twenty*  
32 *and one-fourth cents per thousand dollars of assessed value*, and that  
33 the present and future costs of such operation in excess of the funds  
34 raised by such ~~three-fourths mill~~ levy shall be the responsibility of  
35 the state and shall not be paid from property tax.

1 SEC. 26. Section two hundred eighty A point twenty-two  
2 (280A.22), unnumbered paragraph one (1), Code 1973, is amended to  
3 read as follows:

4 In addition to the tax authorized under section 280A.17, the voters  
5 in any merged area may at the annual school election vote a tax not  
6 exceeding ~~three-fourths mill on the dollar~~ *twenty and one-fourth*  
7 *cents per thousand dollars of assessed value* in any one year for a  
8 period not to exceed five years for the purchase of grounds, con-  
9 struction of buildings, payment of debts contracted for the construc-  
10 tion of buildings, purchase of buildings and equipment for buildings,  
11 and the acquisition of libraries, and for the purpose of maintaining,  
12 remodeling, improving, or expanding the area vocational school or  
13 area community college of the merged area which tax shall be col-  
14 lected by the county treasurers and remitted to the treasurer of the  
15 merged area as other taxes are collected and remitted, and the pro-  
16 ceeds of said tax shall be deposited in a separate and distinct fund  
17 to be known as the voted tax fund, to be paid out upon warrants  
18 drawn by the president and secretary of the board of directors of the  
19 merged area district for the payment of costs incurred in providing  
20 the school facilities for which the tax was voted.

1 SEC. 27. Section two hundred ninety-four point twelve (294.12),  
2 unnumbered paragraph two (2), Code 1973, is amended to read as  
3 follows:

4 In any school district which has pursuant to section 294.11 termi-  
 5 nated a previously existing pension and annuity retirement system  
 6 and has after actuarial computation established a retirement re-  
 7 serve fund pursuant to this section in order to pay to surviving bene-  
 8 ficiaries entitled to receive retirement benefits at date of termina-  
 9 tion of said system in the amount in effect with respect to such ben-  
 10 efiiciaries immediately prior to the date of termination, the board of  
 11 directors may authorize each and every payment to each surviving  
 12 beneficiary falling due subsequent to June 30, 1971, to be increased  
 13 by an amount to be determined by the board such increased pay-  
 14 ments to be paid from the retirement reserve fund according to an  
 15 actuarial computation thereof plus such additional amounts trans-  
 16 ferred from the general fund as may be required. In order to pro-  
 17 vide the additional amounts required from the general fund for such  
 18 increased payments, the board of directors may annually at the  
 19 meeting at which it estimates the amount required for the general  
 20 fund in accordance with section 298.1 estimate such additional  
 21 amount as an actuarial computation shall show is necessary from  
 22 the general fund for the payment of such increased benefits for the  
 23 current school year; provided the amount estimated and certified to  
 24 be transferred from the general fund to the retirement reserve fund  
 25 shall not exceed ~~five hundredths of a mill on the dollar~~ *one and four-*  
 26 *tenths cents per thousand dollars* of the assessed valuation of the  
 27 taxable property of the school corporation. The board of supervisors  
 28 shall in accordance with the provisions of section 298.8 levy the taxes  
 29 necessary to raise the amount estimated by the board of directors as  
 30 above provided and certified to the board of supervisors. Upon the  
 31 death of the last beneficiary to survive, any balance remaining in said  
 32 retirement reserve fund shall be transferred to the general fund of  
 33 said school district.

1 SEC. 28. Section two hundred ninety-seven point five (297.5),  
 2 Code 1973, is amended to read as follows:

3 **297.5 Tax.** The directors in any high school district maintaining  
 4 a program kindergarten through grade twelve and having a total en-  
 5 rollment of six hundred or more may, at their regular meeting in  
 6 July, or at a special meeting called for that purpose between the  
 7 time designated for such regular meeting and the third Monday in  
 8 in August, certify an amount not exceeding ~~one mill~~ *twenty-seven*  
 9 *cents per thousand dollars of assessed value* to the board of super-  
 10 visors, who shall levy the amount so certified, and the tax so levied  
 11 shall be placed in the schoolhouse fund and used only for the purchase  
 12 of sites in and for said school district.

1 SEC. 29. Section two hundred ninety-eight point five (298.5),  
 2 Code 1973, is amended to read as follows:

3 **298.5 Taxes estimated ~~in mills~~.** School corporations containing  
 4 territory in adjoining counties may vote and estimate all taxes for  
 5 school purposes in ~~mills dollars and cents per thousand dollars of~~  
 6 *assessed value*.

1 SEC. 30. Section two hundred ninety-eight point seven (298.7),  
 2 Code 1973, is amended to read as follows:

3 **298.7 Contract for use of library.** The board of directors of any  
 4 school corporation in which there is no free public library may  
 5 contract with any free public library for the free use of such library

6 by the residents of such school district, and pay such library the  
 7 amount agreed therefor as provided by law. During the existence  
 8 of such contract, the board shall certify annually a tax sufficient to  
 9 pay such library the consideration agreed upon, not exceeding ~~one~~  
 10 ~~fourth mill on the dollar~~ *six and three-fourths cents per thousand dol-*  
 11 *lars of assessed value* of the taxable property of such district. During  
 12 the existence of such contract, the school corporation shall be re-  
 13 lieved from the requirement that the school treasurer withhold funds  
 14 for library purposes. This section shall not apply in townships where  
 15 a contract for other library facilities is in existence.

1 SEC. 31. Section two hundred ninety-eight point eighteen  
 2 (298.18), unnumbered paragraphs two (2), three (3), four (4), six  
 3 (6), seven (7), and eight (8), Code 1973, are amended to read as  
 4 follows:

5 The amount estimated and certified to apply on principal and interest  
 6 for any one year shall not exceed ~~ten mills on the dollar~~ *two*  
 7 *dollars and seventy cents per thousand dollars* of the assessed valua-  
 8 tion of the taxable property of the school corporation except as here-  
 9 inafter provided.

10 For the sole purpose of computing the amount of bonds which may  
 11 be issued as a result of the application of any ~~millage~~ limitation re-  
 12 ferred to in this section, all interest on the bonds in excess of that  
 13 accruing in the first twelve months may be excluded from the first  
 14 annual levy of taxes, so that the need for including more than one  
 15 year's interest in the first annual levy of taxes to pay the bonds and  
 16 interest shall not operate to further restrict the amount of bonds  
 17 which may be issued, and in certifying the annual levies to the county  
 18 auditor or auditors such first annual levy of taxes shall be sufficient  
 19 to pay all principal of and interest on said bonds becoming due prior  
 20 to the next succeeding annual levy and the full amount of such first  
 21 annual levy shall be entered for collection by said auditor or auditors,  
 22 as provided in chapter 76.

23 The amount estimated and certified to apply on principal and in-  
 24 terest for any one year may exceed ~~ten mills~~ *two dollars and seventy*  
 25 *cents per thousand dollars of assessed value* by ~~such number of mills~~  
 26 ~~as may be the amount~~ approved by the voters of the school corpora-  
 27 tion, but not exceeding ~~fifteen mills, on the dollar~~ *four dollars and five*  
 28 *cents per thousand dollars* of the assessed ~~valuation~~ value of the tax-  
 29 able property within any school corporation, provided that the quali-  
 30 fied voters of such school corporation have first approved such in-  
 31 creased ~~millage amount~~ at a special election, which may be held at  
 32 the same time as the regular school election. The proposition sub-  
 33 mitted to the voters at such special election shall be in substantially  
 34 the following form:

35 "Shall the board of directors of the \_\_\_\_\_,  
 36 (insert name of school corporation)  
 37 in the County of \_\_\_\_\_, State of Iowa, be authorized to levy annually  
 38 a tax exceeding ~~ten mills~~ *two dollars and seventy cents per thousand*  
 39 *dollars*, but not exceeding \_\_\_\_\_ ~~mills, on the dollar~~ *dollars and*  
 40 \_\_\_\_\_ *cents per thousand dollars* of the assessed ~~valuation~~ value  
 41 of the taxable property within said school corporation to pay the  
 42 principal of and interest on bonded indebtedness of said school cor-  
 43 poration, it being understood that the approval of this proposition

44 shall not limit the source of payment of the bonds and interest but  
 45 shall only operate to restrict the amount of bonds which may be  
 46 issued?"

47 The voted ~~millage tax~~ *levy* referred to herein shall not limit the  
 48 source of payment of bonds and interest but shall only restrict the  
 49 amount of bonds which may be issued.

50 The ability of a school corporation to exceed ~~ten mills~~ *two dollars*  
 51 *and seventy cents per thousand dollars of assessed value* to service  
 52 principal and interest payments on bonded indebtedness is limited  
 53 and conferred only to those school corporations engaged in the ad-  
 54 ministration of elementary and secondary education.

55 Provided further that if a school corporation leases a building or  
 56 property, which has been used as a junior college by such corpora-  
 57 tion, to a merged area school corporation operating or proposing to  
 58 operate an area community college, the annual amounts certified as  
 59 herein provided by such leasing school corporation for payment of  
 60 interest and principal due on lawful bonded indebtedness incurred  
 61 by such leasing school corporation for purchasing, building, furnish-  
 62 ing, reconstructing, repairing, improving or remodeling the building  
 63 leased or acquiring or adding to the site of such property leased, to  
 64 the extent of the respective annual rent the school corporation will  
 65 receive under such lease, shall not be considered as a part of the total  
 66 amount estimated and certified for the purposes of determining if such  
 67 amount exceeds any ~~millage~~ limitation contained in this section.

1 SEC. 32. Section three hundred point three (300.3), Code 1973, is  
 2 amended to read as follows:

3 **300.3 Levy—collection—limitation.** Boards of school directors in  
 4 such districts shall fix and certify to the board of supervisors on or  
 5 before the first Monday of September the amount of money required  
 6 for the next fiscal year for the support of the aforementioned activi-  
 7 ties, in the same manner as the amount of necessary taxes for other  
 8 school purposes is certified, and said board of supervisors shall levy  
 9 and collect a tax upon all the property subject to taxation in said  
 10 school district at the same time and in the same manner as other  
 11 taxes are levied and collected by law, which shall be equal to the  
 12 amount of money so required for such purposes by the said board  
 13 of school directors; provided that the tax so levied upon each dollar  
 14 of the assessed valuation of all property, real and personal, in said  
 15 district, subject to taxation, shall not in any one year exceed ~~one-half~~  
 16 ~~mill~~ *thirteen and one-half cents per thousand dollars of assessed value*  
 17 for the purpose of the activities hereinbefore mentioned. The said  
 18 tax shall not be used or appropriated directly or indirectly for any  
 19 other purpose than provided in this chapter.

1 SEC. 33. Section three hundred nine point seven (309.7), Code  
 2 1973, is amended to read as follows:

3 **309.7 Levy for construction and maintenance.** The board of  
 4 supervisors may annually, at its September session, levy for second-  
 5 ary road construction and maintenance purposes:

6 1. A tax of not to exceed ~~eleven and one-eighth mills on the dollar~~  
 7 ~~on three dollars and three-eighths cent per thousand dollars of~~  
 8 *assessed value of all taxable property in the county except on prop-*  
 9 *erty within cities and towns which control their own bridge levies.*

10 2. A tax not to exceed ~~five-eighths mills on the dollar on sixteen~~  
 11 *and seven-eighths cents per thousand dollars of assessed value of all*  
 12 taxable property in the county.

1 SEC. 34. Section three hundred nine point eighty-nine (309.89),  
 2 Code 1973, is amended to read as follows:

3 **309.89 Levy—bond.** In order to build and maintain such bridge,  
 4 the board may, from year to year and on all the property in the  
 5 county, levy an annual tax of not to exceed ~~one-fourth mill six and~~  
 6 *three-fourths cents per thousand dollars of assessed value.* The board  
 7 may, in the manner provided for funding outstanding county indebt-  
 8 edness, issue the bonds of the county in the amount of the authorized  
 9 expenditure. The maturity of such bonds may be distributed through  
 10 a period of twenty years. In case bonds are so issued, the board shall  
 11 maintain sufficient levies to meet the principal and interest as in other  
 12 cases of bonds issued for outstanding county indebtedness.

1 SEC. 35. Section three hundred seventeen point nineteen (317.19),  
 2 unnumbered paragraph one (1), Code 1973, is amended to read as  
 3 follows:

4 The board of supervisors in any county may levy against all the  
 5 taxable property, other than incorporated cities and towns, in said  
 6 county not to exceed ~~three-fourths mill twenty and one-fourth cents~~  
 7 *per thousand dollars of assessed value,* the proceeds of which said  
 8 levy shall be known as the "road-clearing fund" and shall be used for  
 9 no purpose except to cut, burn or otherwise destroy all weeds, second  
 10 or undergrowth brush on said county trunk and local county roads  
 11 between the fence rows of such roads thereof in time to prevent  
 12 reseeding.

1 SEC. 36. Section three hundred seventeen point twenty (317.20),  
 2 Code 1973, is amended to read as follows:

3 **317.20 Levy for equipment and materials—use on private prop-**  
 4 **erty.** An additional ~~one-fourth mill six and three-fourths cents per~~  
 5 *thousand dollars of assessed value* may be levied by the county board  
 6 of supervisors for the purpose of purchasing weed eradicating equip-  
 7 ment and materials to carry out the duties of the county weed com-  
 8 missioner for use on all lands in the county, public or private, and  
 9 for the payment of the necessary expenses and compensation of the  
 10 county weed commissioner, and his deputies, if any. Whenever equip-  
 11 ment or materials so purchased are used on private property within  
 12 the corporate limits of cities or towns by the weed commissioner, the  
 13 cost of materials used and an amount to be fixed by the board of  
 14 supervisors for the use of said equipment shall be returned to this  
 15 ~~one-fourth mill~~ fund by the county treasurer upon the collection of  
 16 the special assessment taxed against said property. In the certifica-  
 17 tion to the county auditor and the county treasurer by the clerk of  
 18 the board of supervisors this apportionment shall be designated along  
 19 with the special tax assessed under the provisions of section 317.21.  
 20 Such equipment and its use shall be subject to the authorization and  
 21 direction of the county board of supervisors.

1 SEC. 37. Section three hundred thirty A point fifteen (330A.15),  
 2 Code 1973, is amended to read as follows:

3 **330A.15 Tax for purposes of an authority.** The governing body  
 4 of a municipality after joining an authority and after determination

5 by the authority pursuant to planning studies may by ordinance  
 6 provide for the assessment of an annual levy not to exceed ~~one mill~~  
 7 *twenty-seven cents per thousand dollars of assessed value* upon all  
 8 the taxable property in such municipality for a period not to exceed  
 9 forty years as shall be agreed by the member municipalities or for  
 10 such longer time as any revenue bonds of an authority shall be out-  
 11 standing or until such municipality withdraws from the authority,  
 12 whichever is sooner. A county which is a member municipality may  
 13 levy such tax only upon the property in the unincorporated area of  
 14 such county. Such tax may be levied in excess of any ~~millage~~ tax  
 15 limitation imposed by statute. Such ordinance shall be enacted only  
 16 after publication of notice and hearing in the manner prescribed in  
 17 section 330A.6. Upon such enactment, a copy thereof shall be certi-  
 18 fied to the authority. An authority shall have the power to enforce  
 19 the collection of such levy by mandamus or other appropriate remedy  
 20 and such levy shall be collected in the manner other taxes are col-  
 21 lected and allocated and paid to the authority for the exclusive and  
 22 proper use of the authority, including but not limited to the purchase  
 23 of land, and the acquiring, establishing, constructing, enlarging, oper-  
 24 ating, and maintaining of aviation facilities. In addition to the pur-  
 25 poses listed above, moneys in said fund may be pledged to the pay-  
 26 ment of the principal, interest, and redemption premium, if any, on  
 27 bonds of the authority. Money paid to the authority pursuant to this  
 28 section shall be deposited by the authority in a special trust fund to  
 29 be called the "..... Authority Capital Reserve Fund". Member  
 30 municipalities may, in addition, deposit money from current operat-  
 31 ing funds in the capital reserve fund pursuant to agreement for the  
 32 purpose of providing initial funds to the authority to be used for  
 33 funding studies, plans, and other expenses of an authority pending  
 34 receipt of funds from the annual levy herein authorized. Any such  
 35 money so deposited shall be considered a gift and is not repayable.

1 SEC. 38. Section three hundred thirty-two point three (332.3),  
 2 subsection twenty-seven (27), Code 1973, is amended to read as fol-  
 3 lows:  
 4 27. To provide for membership in the Iowa state association of  
 5 counties, a nonprofit corporation organized under chapter 504A, for  
 6 the purpose of maintaining a permanent organization to secure co-  
 7 operation among counties and county officers in their effort to procure  
 8 better and more efficient methods of government. The board of super-  
 9 visors may authorize attendance at schools of instruction by county  
 10 officers, appointees, and employees as the schools are called by the  
 11 association and may authorize attendance at the annual meeting of  
 12 the association by duly certified representatives of each county which  
 13 is affiliated with the association. The board of supervisors may ap-  
 14 propriate from the county general fund necessary funds to provide  
 15 membership in the Iowa state association of counties, provided that  
 16 the method of assessment shall be established on a basis whereby  
 17 each county shall pay not to exceed one cent per capita and ~~one-~~  
 18 ~~hundredth of one mill~~ *three-tenths of one cent per thousand dollars*  
 19 of each county's assessed ~~valuation~~ *value of taxable property*. The  
 20 total assessment collected from all of the member counties shall not  
 21 exceed seventy-five thousand dollars per annum. In the event that

22 more than seventy-five thousand dollars is collected, the excess shall  
 23 be refunded proportionately to the counties from which payment is  
 24 received. The association shall keep and make such accounts as are  
 25 required by the auditor of state. The accounts shall be audited an-  
 26 nually and published in the auditor of state's biennial report. The  
 27 association shall annually publish an accounting of all moneys ex-  
 28 pended in connection with expenses incurred by and any salaries paid  
 29 to legislative representatives or lobbyists of the association. No  
 30 county funds may be expended for membership fees or for attendance  
 31 expenses for any county officers association other than the Iowa state  
 32 association of counties.

1 SEC. 39. Section three hundred thirty-two point thirty-two  
 2 (332.32), Code 1973, is amended to read as follows:

3 **332.32 Tax levy.** Said boards may within their respective juris-  
 4 dictions make a determination of which townships of the county  
 5 will be best served by such disposal ground and levy a tax of not to  
 6 exceed ~~one-fourth mill~~ *en six and three-fourths cents per thousand*  
 7 *dollars of assessed value of all the property in said townships outside*  
 8 *the incorporated limits of any city or town for the purpose of acquir-*  
 9 *ing and maintaining such disposal grounds. Such funds shall be*  
 10 *placed in a township dump fund.*

1 SEC. 40. Section three hundred thirty-two point thirty-eight  
 2 (332.38), Code 1973, is amended to read as follows:

3 **332.38 Tax to support fund.** If the balance in the fund on March  
 4 ~~30 thirtieth~~ of any year is less than three hundred thousand dollars,  
 5 the treasurer of state shall notify the board of supervisors of each  
 6 county to levy for that year a ~~two-hundredths mill~~ *levy one-half cent*  
 7 *per thousand dollars of assessed value, to be collected with other taxes*  
 8 *in the next calendar year.*

1 SEC. 41. Section three hundred forty-five point eight (345.8),  
 2 Code 1973, is amended to read as follows:

3 **345.8 Rate of tax.** The rate of such tax shall in no case be more  
 4 than ~~one-fourth~~ *seven hundredths* of one percent on the county tax-  
 5 able valuation in any one year. When the object is to borrow money  
 6 for the erection and equipment of public buildings, or for the pro-  
 7 curing of sites or grounds therefor, or for both, the rate shall be such  
 8 as to pay the debt in a period not exceeding ten years; but in counties  
 9 having a population of twenty-five thousand or over, or in any county  
 10 where one hundred thousand dollars or more has been or is proposed  
 11 to be expended, the rate of levy shall be such as to pay the debt in not  
 12 exceeding twenty-five years.

1 SEC. 42. Section three hundred forty-five point nine (345.9),  
 2 Code 1973, is amended to read as follows:

3 **345.9 Bonds—maturity—tax.** In issuing bonds for such indebted-  
 4 ness, no bond shall be issued with a maturity date deferred more than  
 5 twenty-five years from date thereof. Such bonds shall be consecu-  
 6 tively numbered and issued and paid in the order of such numbering.  
 7 The interest and principal of such bonds shall be paid as rapidly as  
 8 funds for such payment are collected. When the object is to con-  
 9 struct, or to aid in constructing, any highway or bridge, the annual  
 10 rate shall not be less than ~~one-fourth mill on the dollar~~ *six and three-*  
 11 *fourths cents per thousand dollars of the assessed valuation; and any*



12 of the above taxes becoming delinquent shall draw the same interest  
13 as ordinary taxes.

1 SEC. 43. Section three hundred forty-six point ten (346.10),  
2 Code 1973, is amended to read as follows:

3 **346.10 Tax for bonded indebtedness.** The board of supervisors  
4 shall not in any one year levy a tax of more than ~~three-fourths mill~~  
5 ~~on the dollar~~ *twenty and one-fourth cents per thousand dollars of*  
6 *assessed value* for the payment of bonded indebtedness or judgments  
7 rendered therefor, except as provided in this chapter, unless the vote  
8 authorizing the issuance of the bonds provided for a higher rate.

1 SEC. 44. Section three hundred forty-six point eighteen (346.18),  
2 Code 1973, is amended to read as follows:

3 **346.18 Additional tax to pay interest.** In any county wherein  
4 county bonds are issued in pursuance of a vote of the people to  
5 obtain money for the erection of any public building and wherein  
6 the annual tax named in the proposition so submitted for the purpose  
7 of paying the annual interest accruing upon such bonds is insufficient  
8 to pay the same as it matures, the board of supervisors is authorized  
9 to levy for said purpose, a tax, not exceeding ~~one-fourth mill on the~~  
10 ~~dollar~~ *six and three-fourths cents per thousand dollars of assessed*  
11 *value*, until said bonds are paid; but this provision shall not prevent  
12 the levy of a greater tax than above mentioned, if any such proposi-  
13 tion authorized such higher levy.

1 SEC. 45. Section three hundred forty-six point twenty-three  
2 (346.23), Code 1973, as amended by Acts of the Sixty-fifth General  
3 Assembly, 1973 Session, chapter two hundred twenty-eight (228),  
4 section one (1), is amended to read as follows:

5 **346.23 General obligation bonds for sanitary disposal.** The  
6 boards of supervisors of counties are hereby authorized to contract  
7 indebtedness and to issue general obligation bonds of the county to  
8 provide funds to pay the cost of establishing, constructing, acquiring,  
9 purchasing, equipping, improving, extending, reconstructing and re-  
10 pairing sanitary disposal projects as defined in section four hundred  
11 fifty-five B point seventy-five (455B.75) of the Code.

12 Such bonds shall be in denominations of not less than one hundred  
13 dollars nor more than ten thousand dollars, and shall draw interest  
14 at a rate not to exceed seven percent per annum, payable annually  
15 or semiannually. Such bonds shall be due and payable in not more  
16 than twenty years from the date of issuance but may be made sub-  
17 ject to redemption in such manner and upon such terms as is stated  
18 on the face thereof, shall be in such form as the board of supervi-  
19 sors shall by resolution provide, and shall show on their face that  
20 they are county sanitary disposal bonds payable from the fund here-  
21 inafter provided. Funds available pursuant to the levy authorized  
22 by section four hundred fifty-five B point eighty-one (455B.81) of  
23 the Code shall be used to pay the interest and principal of such  
24 bonds as they become due. The ~~millage~~ limitation referred to in  
25 section four hundred fifty-five B point eighty-one (455B.81) of the  
26 Code shall not limit the source of payment of bonds and interest but  
27 shall only restrict the amount of bonds which may be issued. The  
28 money arising from such levies shall be known as the sanitary  
29 disposal bond fund and shall be used for the payment of such bonds

30 and interest thereon only; and the treasurer shall open and keep in  
31 his books a separate account thereof, which shall show the exact  
32 condition of such fund. Such bonds shall be sold at public sale and  
33 the county treasurer shall comply with and be governed by all pro-  
34 visions of chapter 75.

1 SEC. 46. Section three hundred forty-six A point two (346A.2),  
2 Code 1973, is amended to read as follows:

3 **346A.2 Authorized in certain counties.** Subject to and in accord-  
4 ance with the provisions of this chapter, counties having a popula-  
5 tion over one hundred thousand, as determined by the last official  
6 United States census, are hereby authorized to undertake and carry  
7 out any project as hereinbefore defined, and the boards thereof are  
8 authorized to operate, control, maintain and manage health centers  
9 and additions thereto and facilities therefor. The boards thereof  
10 are further authorized to appoint such committees, groups, or operat-  
11 ing boards as they may deem necessary and advisable to facilitate  
12 the operation and management of such health centers, additions and  
13 facilities. The board is further authorized to lease space in any  
14 health center to other public corporations, public agencies and pri-  
15 vate nonprofit agencies engaged in furnishing health, welfare and  
16 social services which lease shall be on such terms and conditions as  
17 the board may deem advisable. All contracts for the construction,  
18 reconstruction, completion, equipment, improvement, repair or re-  
19 modeling of any buildings, additions or facilities shall be let in ac-  
20 cordance with the provisions of sections 332.7, 332.8, and chapter  
21 23. To pay the cost of operating, maintaining and managing a  
22 health center the board of any such county is authorized to levy an  
23 annual tax not exceeding ~~two mills~~ *fifty-four cents per thousand*  
24 *dollars of assessed value* per annum on all the taxable property in  
25 the county, said levy to be in addition to all other levies authorized  
26 by law for similar purposes.

1 SEC. 47. Section three hundred forty-seven point seven (347.7),  
2 Code 1973, is amended to read as follows:

3 **347.7 Tax levy.** If the hospital be established, the board of  
4 supervisors, at the time of levying ordinary taxes, shall levy a tax  
5 at the rate voted not to exceed ~~two mills~~ *fifty-four cents per thousand*  
6 *dollars of assessed value* in any one year for the erection and equip-  
7 ment thereof, and also a tax not to exceed ~~one mill~~ *twenty-seven cents*  
8 *per thousand dollars of assessed value* for the improvement, mainte-  
9 nance, and replacements of the hospital, as certified by the board of  
10 hospital trustees; provided, however, in counties having a population  
11 of two hundred twenty-five thousand inhabitants or over, the levy for  
12 improvements and maintenance of the hospital shall not exceed ~~five~~  
13 ~~mills~~ *one dollar and thirty-five cents per thousand dollars of assessed*  
14 *value* in any one year. The proceeds of such taxes shall constitute the  
15 county public hospital fund and such fund shall be subject to review  
16 by the board of supervisors in counties over two hundred twenty-five  
17 thousand. Provided, however, that the board of trustees of a county  
18 hospital of said county, where funds are available in the county public  
19 hospital fund of said county which are unappropriated, may use such  
20 unappropriated funds for erecting and equipping hospital buildings  
21 and additions thereto without authority from the voters of said  
22 county.

23 No levy shall be made for the improvement, maintenance, or re-  
24 placements of the hospital until the hospital has been constructed,  
25 staffed, and receiving patients. Whenever revenue bonds are issued  
26 and outstanding under the provisions of section 347.27, the authority  
27 contained in section 347.27 to levy the tax to pay operating and main-  
28 tenance expenses, when and as therein provided, shall be in lieu of  
29 and not in addition to the authority contained in this section to levy  
30 the tax of not to exceed ~~one mill~~ *twenty-seven cents per thousand dol-*  
31 *lars of assessed value* for the improvement, maintenance and replace-  
32 ments of the hospital and of not to exceed ~~four and one-half mills~~ *one*  
33 *dollar and twenty-one and one-half cents per thousand dollars of*  
34 *assessed value* for improvements and maintenance of the hospital in  
35 counties having a population of two hundred twenty-five thousand  
36 inhabitants or over.

1 SEC. 48. Section three hundred forty-seven point thirteen  
2 (347.13), subsection fourteen (14), Code 1973, is amended to read  
3 as follows:

4 14. There shall be published quarterly in each of the official news-  
5 papers of the county as selected by the board of supervisors pursuant  
6 to section 349.1 the schedule of bills allowed and there shall be pub-  
7 lished annually in such newspapers the schedule of salaries paid by  
8 job classification and category, but not by listing names of individual  
9 employees. The names, addresses, salaries, and job classification of  
10 all employees paid in whole or in part from a ~~millage tax~~ levy shall  
11 be a public record and open to inspection at reasonable times as des-  
12 ignated by the board of trustees.

1 SEC. 49. Section three hundred forty-seven point twenty-seven  
2 (347.27), unnumbered paragraph four (4), Code 1973, is amended  
3 to read as follows:

4 The board of hospital trustees shall fix rates, fees, and charges  
5 for the services furnished by the county public hospital so that the  
6 revenues of the county public hospital will be at all times sufficient  
7 to provide for the payment of the interest on and principal of all  
8 revenue bonds issued and outstanding under the provisions of this  
9 section, and for the payment of all operating and maintenance ex-  
10 penses of the county public hospital. If in any year, after payment  
11 of the accruing interest on and principal due of any revenue bonds  
12 issued hereunder from the revenues derived from the operation of  
13 such hospital, there be a balance of such revenues insufficient to pay  
14 the expenses of operation and maintenance of the county public hos-  
15 pital the board of hospital trustees shall certify that fact as soon as  
16 ascertained to the board of supervisors of such county, and thereupon  
17 it shall be the duty of such board of supervisors to make the amount  
18 of such deficiency for paying the expenses of operation and mainte-  
19 nance of the county public hospital available from other county funds  
20 or, the board of supervisors of such county shall levy a tax not to  
21 exceed ~~one mill~~ *twenty-seven cents per thousand dollars of assessed*  
22 *value* in counties having a population of less than two hundred  
23 twenty-five thousand inhabitants, or ~~four and one-half mills~~ *one dollar*  
24 *and twenty-one and one-half cents per thousand dollars of assessed*  
25 *value* in counties having a population of two hundred twenty-five

26 thousand inhabitants or over, in any one year on all the taxable prop-  
27 erty in said county in an amount sufficient for that purpose, it being  
28 conditioned that no general county funds or the proceeds of any taxes  
29 shall ever be used or applied to the payment of the interest on or  
30 principal of any revenue bonds issued under the provisions of this sec-  
31 tion, but that such general county funds or proceeds of taxes may  
32 only be used and applied to pay such expenses of operation and main-  
33 tenance of the county public hospital as cannot be paid from available  
34 revenues derived from such operation.

1 SEC. 50. Section three hundred forty-seven A point three  
2 (347A.3), Code 1973, is amended to read as follows:

3 **347A.3 Tax for maintenance and operation.** If in any year, after  
4 payment of the accruing interest on and principal due of any revenue  
5 bonds issued hereunder from the revenues derived from the opera-  
6 tion of such hospital, there be a balance of such revenues insufficient  
7 to pay the expenses of operation and maintenance of the county hos-  
8 pital the board of hospital trustees shall certify that fact as soon  
9 as ascertained to the board of supervisors of such county, and there-  
10 upon it shall be the duty of such board of supervisors to make the  
11 amount of such deficiency for paying the expenses of operation and  
12 maintenance of the county hospital available from other county  
13 funds or, the board of supervisors of such county shall levy a tax not  
14 to exceed ~~four mills~~ *one dollar and eight cents per thousand dollars*  
15 *of assessed value* in any one year on all the taxable property in said  
16 county in an amount sufficient for that purpose, it being conditioned  
17 that no general county funds or the proceeds of any taxes shall ever  
18 be used or applied to the payment of the interest on or principal of  
19 any revenue bonds issued under the provisions of this chapter, but  
20 that such general county funds or proceeds of taxes may only be used  
21 and applied to pay such expenses of operation and maintenance of the  
22 county hospital as cannot be paid from available revenue derived  
23 from such operation.

1 SEC. 51. Section three hundred fifty-seven point twenty-two  
2 (357.22), Code 1973, is amended to read as follows:

3 **357.22 Lien of assessments—tax.** When the assessment has been  
4 completed and the bonds sold and the schedule of assessment shall be  
5 turned over to the county auditor, the installments due thereon shall  
6 be collected in the same manner as ordinary taxes and shall consti-  
7 tute a lien on the property against which they are made. If the  
8 treasurer does not receive sufficient funds to enable him to pay the  
9 interest and retire the bonds as they become due, he shall levy a  
10 ~~three mill annual tax on all~~ *an annual tax of eighty-one cents per*  
11 *thousand dollars of assessed value of all taxable property within the*  
12 *district to pay such deficiency, and the county treasurer shall apply the*  
13 *proceeds of such levy to the payment of the bonds and the interest on*  
14 *the same so long as the bonds are in arrears on either interest or*  
15 *principal.*

1 SEC. 52. Section three hundred fifty-seven point twenty-three  
2 (357.23), Code 1973, is amended to read as follows:

3 **357.23 Surplus.** The board of supervisors shall be required to  
4 ~~levy such three mill annual tax~~ *the annual tax of eighty-one cents per*

5 *thousand dollars of assessed value of taxable property so long as the*  
6 *bonds are in arrears.*

1 SEC. 53. Section three hundred fifty-seven point twenty-five  
2 (357.25), Code 1973, is amended to read as follows:

3 **357.25 Management by trustees.** After the final acceptance of  
4 the work by the board of supervisors, the management of the utility  
5 shall automatically go to the three trustees previously appointed by  
6 the board of supervisors. The trustees shall have power to levy an  
7 annual tax not to exceed ~~one-half mill~~, *on thirteen and one-half cents*  
8 *per thousand dollars of assessed value of all taxable property in the*  
9 *district, for the maintenance of the system. This levy shall be*  
10 *optional with the trustees. The trustees may purchase material and*  
11 *employ labor to properly maintain and operate the utility. The trus-*  
12 *tees shall be allowed necessary expenses in the discharge of their*  
13 *duties, but shall not receive any salary.*

1 SEC. 54. Section three hundred fifty-seven B point nine (357B.9),  
2 Code 1973, as amended by Acts of the Sixty-fifth General Assembly,  
3 1973 Session, chapter one hundred thirty-six (136), section three  
4 hundred sixty-seven (367), is amended to read as follows:

5 **357B.9 Election.** When the preliminary report has been ap-  
6 proved by the board of supervisors, a date not more than thirty days  
7 after such approval shall be set for an election within the district to  
8 approve the levy of a tax of not more than ~~one and one-half mills~~  
9 *forty and one-half cents per thousand dollars of assessed value, on all*  
10 *the taxable property within the district for the purposes set out in*  
11 *sections 357B.11 and 357B.12, and to choose candidates for the offices*  
12 *of trustees within the district. Notice of the election, including the*  
13 *time and place of holding the same, shall be given in the same manner*  
14 *as for the public hearing heretofore provided for. The vote shall be*  
15 *by ballot which shall state clearly the proposition to be voted upon,*  
16 *and any qualified elector residing within the district at the time of*  
17 *the election shall be entitled to vote. It shall not be mandatory for*  
18 *the county commissioner of elections to conduct elections held pur-*  
19 *suant to this chapter, but they shall be conducted in accordance with*  
20 *the provisions of chapter forty-nine (49) of the Code where not in*  
21 *conflict with this chapter. Judges shall be appointed to serve without*  
22 *pay by the board of supervisors from among the qualified electors of*  
23 *the district who will have charge of the election. The proposition shall*  
24 *be deemed to have carried if sixty percent of those voting thereon*  
25 *vote in favor of same.*

1 SEC. 55. Section three hundred fifty-seven B point eleven  
2 (357B.11), Code 1973, is amended to read as follows:

3 **357B.11 Powers of trustees.** The trustees may purchase, own,  
4 rent or maintain fire apparatus or equipment within the state or out-  
5 side of the territorial jurisdiction and boundary limits of the state  
6 of Iowa and provide housing for same and furnish or contract with  
7 any city or town within or without the county, or any adjoining  
8 township or townships, or fire district or fire districts for services  
9 in the extinguishing of fires within the state or outside of the terri-  
10 torial jurisdiction and boundary limits of the state of Iowa. The  
11 trustees shall have the power after approval given by section 357B.9

12 to levy an annual tax ~~not to exceed one and one-half mills~~ as outlined  
 13 in section 357B.9 for the purpose of exercising the powers granted  
 14 in this section. This levy shall be optional with the trustees. The  
 15 trustees may purchase material and employ labor to properly main-  
 16 tain and operate the benefited fire district. The trustees shall be  
 17 allowed necessary expenses in the discharge of the duties, but shall  
 18 not receive any salary.

1 SEC. 56. Section three hundred fifty-seven B point fourteen  
 2 (357B.14), Code 1973, as amended by Acts of the Sixty-fifth Gen-  
 3 eral Assembly, 1973 Session, chapter one hundred thirty-six (136),  
 4 section three hundred sixty-eight (368), is amended to read as fol-  
 5 lows:

6 **357B.14 Dissolution of district.** Upon petition of thirty-five per-  
 7 cent of the resident eligible electors, the board of supervisors may  
 8 dissolve the benefited fire district and dispose of any remaining prop-  
 9 erty, proceeds of which shall first be applied against outstanding  
 10 obligations and any balance shall be applied to tax credit of property  
 11 owners of the district. The board of supervisors shall continue to  
 12 levy tax after dissolution of district not to exceed ~~one and one-half~~  
 13 ~~mills~~ *forty and one-half cents per thousand dollars of assessed value*  
 14 on all the taxable property of the district until all outstanding obli-  
 15 gations of the district are paid.

1 SEC. 57. Section three hundred fifty-seven C point seven  
 2 (357C.7), Code 1973, as amended by Acts of the Sixty-fifth General  
 3 Assembly, 1973 Session, chapter one hundred thirty-six (136), sec-  
 4 tion three hundred seventy (370), is amended to read as follows:

5 **357C.7 Election on proposed levy.** When a preliminary plat has  
 6 been approved by the board of supervisors, an election shall be held  
 7 within the district within sixty days to approve or disapprove the  
 8 levy of a tax of not more than ~~two mills~~ *fifty-four cents per thou-*  
 9 *sand dollars of assessed value* on all the taxable property within the  
 10 district, and to choose candidates for the offices of trustees of the dis-  
 11 trict. Notice of the election, including the time and place of hold-  
 12 ing the same, shall be given in the same manner as for the original  
 13 public hearing as provided herein. The vote shall be by ballot which  
 14 shall state clearly the proposition to be voted upon, and any quali-  
 15 fied elector residing within the district at the time of the election  
 16 shall be entitled to vote. It shall not be mandatory for the county  
 17 commissioner of elections to conduct elections held pursuant to this  
 18 chapter, but they shall be conducted in accordance with the provisions  
 19 of chapter forty-nine (49) of the Code where not in conflict with this  
 20 chapter. Judges shall be appointed to serve without pay by the  
 21 board of supervisors from among the qualified electors of the district  
 22 who will have charge of the election. The proposition shall be deemed  
 23 to have carried if sixty percent of those voting thereon vote in favor  
 24 of same.

1 SEC. 58. Section three hundred fifty-seven C point nine (357C.9),  
 2 Code 1973, is amended to read as follows:

3 **357C.9 Trustees' powers.** The trustees may purchase street light-  
 4 ing service and facilities and may levy an annual tax not to exceed  
 5 ~~two mills~~ *fifty-four cents per thousand dollars of assessed value* for  
 6 the purpose of exercising the powers granted in this chapter. This levy

7 shall be optional with the trustees, but no levy shall be made unless  
 8 first approved by the voters as provided herein. The trustees may  
 9 purchase material, employ labor, and may perform all other acts nec-  
 10 essary to properly maintain and operate the benefited street lighting  
 11 district. The trustees shall be allowed necessary expenses in the  
 12 discharge of the duties, but shall not receive any salary.

1 SEC. 59. Section three hundred fifty-seven C point eleven  
 2 (357C.11), Code 1973, as amended by Acts of the Sixty-fifth General  
 3 Assembly, 1973 Session, chapter one hundred thirty-six (136), sec-  
 4 tion three hundred seventy-one (371), is amended to read as follows:  
 5 357C.11 **Dissolution of district.** Upon petition of thirty-five per-  
 6 cent of the resident eligible electors, the board of supervisors may  
 7 dissolve a benefited street lighting district and dispose of any re-  
 8 maining property, proceeds of which shall first be applied against  
 9 outstanding obligations and any balance shall be applied to tax credit  
 10 of property owners of the district. The board of supervisors shall  
 11 continue to levy tax after dissolution of a district, of not to exceed  
 12 ~~two mills~~ *fifty-four cents per thousand dollars of assessed value* on all  
 13 the taxable property of the district, until all outstanding obligations  
 14 of the district are paid.

1 SEC. 60. Section three hundred fifty-eight point eighteen  
 2 (358.18), unnumbered paragraph one (1), Code 1973, is amended to  
 3 read as follows:  
 4 The board of trustees of any sanitary district organized under  
 5 this chapter shall have the power by ordinance to levy annually for  
 6 the purpose of paying the administrative costs of such district, or  
 7 for the payment of deficiencies in special assessments, or for both,  
 8 a tax upon property within the territorial limits of such sanitary dis-  
 9 trict not exceeding ~~two mills on the dollar~~ *fifty-four cents per thou-*  
 10 *sand dollars* of the adjusted taxable valuation of the property within  
 11 such district for the preceding calendar year.

1 SEC. 61. Section three hundred fifty-eight point twenty-one  
 2 (358.21), unnumbered paragraph four (4), Code 1973, is amended  
 3 to read as follows:  
 4 The proceeds of any bond issue made under the provisions of this  
 5 section shall be used only for the purpose of acquiring, locating, lay-  
 6 ing out, establishing and construction of drainage facilities, conduits,  
 7 treatment plants, pumping plants, works, ditches, channels and out-  
 8 lets of such capacity and character as may be required for the treat-  
 9 ment, carrying off and disposal of the sewage and industrial wastes  
 10 and other drainage incidental thereto of such district, or to repair,  
 11 change, enlarge and add to such facilities as may be necessary or  
 12 proper to meet the requirements present and future for the pur-  
 13 poses aforesaid. Proceeds from such bond issue may also be used  
 14 for the payment of special assessment deficiencies. Said bonds shall  
 15 be payable in not more than twenty annual installments and at in-  
 16 terest not exceeding seven percent per annum, and shall be made  
 17 payable at such place and be of such form as the board of trustees  
 18 shall by resolution designate. Any sanitary district issuing bonds  
 19 as authorized in this section is hereby granted authority to pledge  
 20 the future avails of a tax levy not exceeding ~~five mills~~ *one dollar and*  
 21 *thirty-five cents per thousand dollars of assessed value of taxable*

22 *property* per annum to the payment of the principal and interest of  
 23 such bonds after the same come due, and the power to impose and  
 24 certify said levy is hereby granted to the trustees of sanitary districts  
 25 organized under the provisions of this chapter.

1 SEC. 62. Section three hundred fifty-eight B point thirteen  
 2 (358B.13), Code 1973, is amended to read as follows:

3 **358B.13 Maintenance expense on proportionate basis.** The main-  
 4 tenance of a county library shall be on a proportionate population  
 5 basis whereby each taxing unit as hereinafter defined shall bear its  
 6 share in proportion to its population to the whole of said county  
 7 library district. The board of library trustees shall on or before  
 8 July ~~10~~ *tenth* of each year make an estimate of the amount it deems  
 9 necessary for the maintenance of the county library and shall trans-  
 10 mit said estimate in dollars to the board or boards of supervisors and  
 11 to the city and town councils within the district. The entire rural  
 12 area of each county in the library district shall be considered as a  
 13 separate taxing unit. Each city and town which is a part of the  
 14 county library district shall be considered as a separate taxing  
 15 unit. The board of supervisors and the council of each city and  
 16 town composing said county library district shall make the necessary  
 17 ~~millage~~ levies accordingly for library maintenance purposes of not to  
 18 exceed ~~two mills~~ *fifty-four cents per thousand dollars of assessed*  
 19 *value*. Any unexpended balance in the library maintenance fund at  
 20 the end of the fiscal year shall remain in said fund and be available  
 21 without reappropriation.

1 SEC. 63. Section three hundred fifty-nine point thirty-three  
 2 (359.33), Code 1973, is amended to read as follows:

3 **359.33 Tax for nonowned cemetery.** They may levy a tax not to  
 4 exceed ~~one-fourth mill~~ *six and three-fourths cents per thousand dol-*  
 5 *lars of assessed value of taxable property* to improve and maintain  
 6 any cemetery not owned by the township, provided the same is  
 7 devoted to general public use.

1 SEC. 64. Section three hundred fifty-nine point forty-three  
 2 (359.43), Code 1973, is amended to read as follows:

3 **359.43 Levy.** The township trustees may levy an annual tax not  
 4 exceeding ~~one and one-half mills~~ *on forty and one-half cents per thou-*  
 5 *sand dollars of assessed value of the taxable property in the town-*  
 6 *ship, or portion thereof, without the corporate limits of any city or*  
 7 *town which may be wholly or partially within the limits of the town-*  
 8 *ship, for the purpose of exercising the powers granted in section*  
 9 *359.42, when so authorized by an affirmative vote equal to at least*  
 10 *sixty percent of the total vote cast for and against a proposal there-*  
 11 *for at an election held pursuant to section 359.44. However, in any*  
 12 *township having a fire protection agreement with a special charter*  
 13 *city having a paid fire department, the township trustees may levy*  
 14 *an annual tax not exceeding* ~~two mills~~ *on such* *fifty-four cents per*  
 15 *thousand dollars of assessed value of the taxable property for such*  
 16 *purpose, when so authorized by an affirmative vote equal to at least*  
 17 *sixty percent of the total vote cast for and against a proposal there-*  
 18 *for at an election held pursuant to section 359.44; provided, however,*  
 19 *that if the levy of an annual tax not exceeding* ~~one and one-half mills~~  
 20 *forty and one-half cents per thousand dollars of assessed value has*



21 been authorized in such township pursuant to this section prior to  
 22 January 1, 1959, no new or additional election shall be required in  
 23 order to authorize the township trustees of such township to levy an  
 24 annual tax not exceeding ~~two mills~~ *fifty-four cents per thousand dol-*  
 25 *lars of assessed value* pursuant to this section.

1 SEC. 65. Section three hundred sixty point one (360.1), Code  
 2 1973, as amended by Acts of the Sixty-fifth General Assembly, 1973  
 3 Session, chapter one hundred thirty-six (136), section three hundred  
 4 eighty-three (383), is amended to read as follows:

5 **360.1 Election.** The trustees, on a petition of a majority of the  
 6 resident freeholders of any civil township, shall request the county  
 7 commissioner of elections to submit the question of building or ac-  
 8 quiring by purchase, or acquiring by a lease with purchase option,  
 9 a public hall to the electors thereof. The county commissioner shall  
 10 conduct the election pursuant to the applicable provisions of chap-  
 11 ters thirty-nine (39) through fifty-three (53) of the Code and cer-  
 12 tify the result to the trustees. The form of the proposition shall be:  
 13 "Shall the proposition to levy a tax of ..... ~~mills on the dollar~~  
 14 *cents per thousand dollars of assessed value* for the erection of a  
 15 public hall be adopted?" Notice of the election shall be given as  
 16 provided by chapter forty-nine (49) of the Code.

1 SEC. 66. Section three hundred sixty point two (360.2), Code  
 2 1973, is amended to read as follows:

3 **360.2 Tax.** If a majority of the votes cast are in favor of the tax,  
 4 the trustees shall certify such fact to the board of supervisors, and  
 5 they shall thereupon levy a tax not to exceed the rate voted and not  
 6 to exceed ~~three-fourths mill on the dollar~~ *twenty and one-fourth cents*  
 7 *per thousand dollars of assessed value* each year for a period not  
 8 exceeding five years on the taxable property of the township, except  
 9 that such five-year limitation shall not apply in case of a public hall  
 10 acquired by a lease with a purchase option. When such tax is col-  
 11 lected by the treasurer, it shall be paid to the township clerk; but  
 12 said clerk shall not receive to exceed one percent for handling said  
 13 money.

1 SEC. 67. Section three hundred sixty point eight (360.8), Code  
 2 1973, is amended to read as follows:

3 **360.8 Tax for repairs.** The trustees of any township where such  
 4 building has been erected or acquired by purchase, lease with pur-  
 5 chase option, or by gift are hereby authorized to certify to the board  
 6 of supervisors that a tax of not exceeding in any one year, ~~one-half~~  
 7 ~~mill on the dollar~~ *thirteen and one-half cents per thousand dollars of*  
 8 *assessed value*, on the taxable property of the township, should be  
 9 levied, to be used in keeping such building in repair, to furnish same  
 10 with necessary furniture, and provide for the care thereof. Provided,  
 11 that in counties with a population of seventeen thousand to seven-  
 12 teen thousand two hundred fifty census 1960, where such buildings  
 13 are of brick construction with at least one hundred thousand cubic  
 14 feet of space, such tax may be ~~one mill on the dollar~~ *twenty-seven*  
 15 *cents per thousand dollars of assessed value on the taxable property.*  
 16 When such certificate is filed in the auditor's office, the board of super-  
 17 visors shall levy such tax.

1 SEC. 68. Section three hundred sixty-eight point forty-five  
2 (368.45), Code 1973, is amended to read as follows:

3 368.45 Sewer districts—assessments. Such city shall have power  
4 to establish sewer districts to embrace all or such portions of said  
5 cities as in the judgment of the council thereof will receive special  
6 benefits from the construction, repair, improvement, or reconstruc-  
7 tion of such sewer or sewers, to change the boundaries of same from  
8 time to time as may become in the judgment of such council just and  
9 equitable, and to assess so much of the cost of such drains and sewers  
10 against all lots or tracts of land contained in the sewer district within  
11 which such improvements are made as shall equal and be in propor-  
12 tion to the special benefits conferred by said improvement and not  
13 in excess thereof. In no case shall such assessment exceed ~~twenty-five~~  
14 *six and seventy-five hundredths* percent of the assessed value of said  
15 lots or tracts at the time of levy thereof.

1 SEC. 69. Section three hundred seventy point six (370.6), Code  
2 1973, is amended to read as follows:

3 370.6 Tax levy. The board shall, on or before the first day of  
4 August of each year, determine and fix the amount or rate not exceed-  
5 ing ~~one mill on the dollar~~ *twenty-seven cents per thousand dollars* in  
6 all cities and towns on the taxable valuation of such city or town, to  
7 be levied, collected, and appropriated for the ensuing year for gen-  
8 eral park purposes, and shall cause the same to be certified to the city  
9 council, which shall levy such tax or so much thereof as it may deem  
10 necessary to promote park interests, and certify the percent thereof  
11 to the county auditor with the other taxes for said year; provided,  
12 however, that in cities acting under special charter and in cities hav-  
13 ing a population in excess of seven thousand and less than fifteen  
14 thousand, having two hundred or more acres devoted to and set apart  
15 for park purposes, said board may in the manner herein provided,  
16 determine and fix an additional amount or rate for general park  
17 purposes not exceeding ~~three-eighths of a mill on the dollar~~ *ten and one-*  
18 *eighth cents per thousand dollars on the taxable valuation* to be levied,  
19 collected, and appropriated for the ensuing year for general park  
20 purposes and the said city council, upon certification thereto by said  
21 board, may levy such additional tax or so much thereof as it may  
22 deem necessary to promote park interests and certify the total per-  
23 cent thereof as hereinbefore provided.

1 SEC. 70. Section three hundred seventy point twenty-eight  
2 (370.28), Code 1973, is amended to read as follows:

3 370.28 Parks in certain cities—levy. In all cities where the board  
4 of park commissioners have, prior to January 1, 1914, made purchase  
5 of property for park purposes by means of the additional tax of ~~one~~  
6 ~~mill~~ *twenty-seven cents per thousand dollars of assessed value on*  
7 *the taxable property* authorized by special Acts of the general assem-  
8 bly the said board is authorized in its discretion to certify to the  
9 council each year and cause to be collected an additional tax of ~~one~~  
10 ~~mill~~ *twenty-seven cents per thousand dollars of assessed value on the*  
11 *taxable property* each year to be used for the sole and only purpose  
12 of grading, beautifying, and otherwise improving any lands acquired  
13 for park purposes by means of the tax so authorized or other lands

14 then owned and used for park purposes or for acquiring and improv-  
15 ing any driveways or boulevards connecting one park with another.

1 SEC. 71. Section three hundred seventy point twenty-nine  
2 (370.29), Code 1973, is amended to read as follows:

3 **370.29 Lakes in public parks.** Where any city had, prior to July  
4 1, 1880, received a grant of the title from the United States to a  
5 meandered lake within its corporate limits, to be held and used for  
6 public uses, recreation and park purposes, and where such city has,  
7 for more than twenty years devoted the same to the public use,  
8 recreation and park purposes, its board of park commissioners is  
9 authorized, in the discretion of said board, to certify to the council  
10 and cause to be collected an additional tax of not exceeding ~~one mill~~  
11 *twenty-seven cents per thousand dollars of assessed value of taxable*  
12 *property* each year, to be used for the sole and only purpose of  
13 improving such lake by dredging or otherwise deepening the same,  
14 constructing dikes and levees for the protection of the same and for  
15 changing the form and size thereof, and for the regulation, control,  
16 and improvement of the water supply and for the improvement and  
17 beautifying of such lake, the park land surrounding the same, and for  
18 the furnishing of suitable equipment thereof for public use and  
19 pleasure.

1 SEC. 72. Section three hundred seventy point thirty (370.30),  
2 Code 1973, is amended to read as follows:

3 **370.30 Tax for improvement of certain parks.** In all cities where  
4 said board shall have, prior to January 1, 1919, acquired property  
5 for park purposes, the said board is further authorized to certify to  
6 the council in all succeeding years and cause to be collected an addi-  
7 tional tax of ~~one mill~~ *twenty-seven cents per thousand dollars of*  
8 *assessed value of taxable property* each year, to be used for the sole  
9 and only purpose of grading, road-building, building retaining walls,  
10 or riprap along watercourses and otherwise permanently improving  
11 by the construction of buildings in public parks any and all lands  
12 theretofore acquired for park purposes or improving any driveway  
13 or boulevard connecting one park with another.

1 SEC. 73. Section three hundred seventy-two point ten (372.10),  
2 Code 1973, is amended to read as follows:

3 **372.10 Additional powers—annual report—tax.** Said commission  
4 may acquire real estate and riparian and other rights within such  
5 city in the vicinity of such stream by donation or purchase, or by  
6 condemnation for the public uses herein authorized in the manner  
7 provided by law for the taking of private property for public use,  
8 and shall take the title to property in the name of the commission  
9 and its successors, in trust for the public, and hold the same exempt  
10 from taxation. It may sell and convey or lease or exchange any  
11 property acquired by it, by virtue of this chapter and otherwise. It  
12 shall have exclusive control of all the lands acquired by it, and of  
13 the banks and waters of such stream for carrying out the purposes  
14 of this chapter; may make contracts, and sue and be sued. It shall  
15 keep a record of all its transactions, which shall during ordinary  
16 business hours be open to inspection by the public, and shall, imme-  
17 diately after the close of each municipal fiscal year, make an annual  
18 report of all moneys received and expended by it and for what gen-

19 eral purposes, and of all moneys owing to it and by it and for what  
 20 general purposes, to the city council at the regular November meet-  
 21 ing, and publish such report in some newspaper in the city. The  
 22 commission shall, subject to the approval of the city council, in each  
 23 year determine and fix the amount or rate, not exceeding ~~three-~~  
 24 ~~quarters of one mill on the dollar~~ *twenty and one-fourth cents per*  
 25 *thousand dollars*, on the taxable value of the taxable property of such  
 26 city, to be levied, collected, and appropriated for the ensuing year for  
 27 the purpose of paying for real estate, including the channel or bed of  
 28 any stream acquired by the commission pursuant to section 372.7,  
 29 riparian and other rights, for improvements, and for accomplishing  
 30 the purposes of the creation of said commission, and to provide for  
 31 the payment of interest upon bonds and to retire such bonds, if any,  
 32 and to meet the necessary expenses incident to the business of said  
 33 commission. Said commission shall, on or before the first Monday in  
 34 September of each year, certify to the county auditor the amount or  
 35 rate of taxes so fixed, to be known as river-front improvement fund,  
 36 and when collected, the same is to be paid over to the city treasurer,  
 37 and by him paid out on its orders, and the board of supervisors of the  
 38 county in which said city is situated shall levy said tax as fixed by  
 39 said commission.

1 SEC. 74. Section three hundred seventy-two point eleven (372.11),  
 2 unnumbered paragraph two (2), Code 1973, is amended to read as  
 3 follows:

4 Before issuing such bonds the commission shall, by resolution,  
 5 subject to the approval of the city council, provide for the assessment  
 6 of the annual levy authorized in section 372.10, and not in excess of  
 7 the ~~millage amount~~ *amount* therein authorized, sufficient to pay the principal  
 8 and interest of such bonds within a period named not exceeding  
 9 thirty years, which levy shall be certified to the county auditor or  
 10 auditors of the county or counties in which such city is located, and  
 11 the tax therein provided for shall be entered annually for collection  
 12 all in the manner provided in chapter 76.

1 SEC. 75. Section three hundred seventy-five point one (375.1),  
 2 Code 1973, is amended to read as follows:

3 **375.1 Levy.** Cities having a population of not over forty thou-  
 4 sand and towns may, when authorized as hereinafter provided, levy  
 5 each year *on taxable property* a tax of not to exceed ~~one-half mill~~  
 6 ~~thirteen and one-half cents per thousand dollars of assessed value~~  
 7 for the purpose of providing a fund for the maintenance or employment  
 8 of a band for musical purposes; provided, however, that when there  
 9 is so maintained or employed in such city or town a band incorporated  
 10 not for profit under chapter 504 or chapter 504A for educational pur-  
 11 poses throughout the entire year, which, as a part of such educational  
 12 program, trains and maintains throughout the entire year subsidiary  
 13 units of such band whereby the youth of the city or town receive  
 14 instruction and training in band music, an additional tax of not to  
 15 exceed ~~one-half mill thirteen and one-half cents per thousand dollars~~  
 16 ~~of assessed value~~ may be levied *on taxable property* for such educa-  
 17 tional purposes without further authorization by an election.

18 Cities having a population of over forty thousand may, when  
 19 authorized as hereinafter provided, levy each year a tax *on taxable*

20 *property of not to exceed ~~one-eighth mill~~ three and three-eighths*  
 21 *cents per thousand dollars of assessed value for the purpose of pro-*  
 22 *viding for the maintenance or employment of a band for musical*  
 23 *purposes and for the continuance of musical education of children of*  
 24 *such cities having a population of over forty thousand.*

1 SEC. 76. Section three hundred seventy-five point two (375.2),  
 2 Code 1973, is amended to read as follows:

3 **375.2 Petition.** Said authority shall be initiated by a petition  
 4 signed by ten percent of the legal voters of the city or town, as  
 5 shown by the last regular municipal election. Said petition shall be  
 6 filed with the council or commission and shall request that the fol-  
 7 lowing question be submitted to the voters, to wit: "Shall a tax of  
 8 not exceeding (here insert number) ~~mills cents~~ *per thousand dollars*  
 9 *of assessed value* be levied each year for the purpose of furnishing a  
 10 band fund?"

1 SEC. 77. Section three hundred seventy-five point four (375.4),  
 2 Code 1973, is amended to read as follows:

3 **375.4 Duty to levy tax.** Said levy shall be deemed authorized if  
 4 a majority of the votes cast at said election be in favor of said prop-  
 5 osition, and the council or commission shall then levy a tax sufficient  
 6 to support or employ such band, not to exceed ~~one-half mill~~ *thirteen*  
 7 *and one-half cents per thousand dollars* on the assessed valuation of  
 8 such municipality.

1 SEC. 78. Section three hundred seventy-eight point fourteen  
 2 (378.14), Code 1973, is amended to read as follows:

3 **378.14 Township tax.** The board of trustees of any township  
 4 which has entered into such a contract shall at the April meeting  
 5 levy a tax not exceeding ~~one-fourth mill on the dollar~~ *six and three-*  
 6 *fourths cents per thousand dollars of assessed value* on all taxable  
 7 property in the township to create a fund to fulfill its obligation under  
 8 the contract.

1 SEC. 79. Section three hundred seventy-eight point fifteen  
 2 (378.15), unnumbered paragraphs one (1) and six (6), Code 1973,  
 3 is amended to read as follows:

4 The board of supervisors, after it makes such contract, shall levy  
 5 annually on the taxable property of the county outside of cities and  
 6 towns, a tax of not more than ~~one mill~~ *twenty-seven cents per thou-*  
 7 *sand dollars of assessed value* to create a fund to fulfill its obligation  
 8 under the contract.

9 The board of supervisors shall thereafter levy annually on the tax-  
 10 able property of the county outside of cities and towns, a tax of not  
 11 more than ~~one mill~~ *twenty-seven cents per thousand dollars of*  
 12 *assessed value* to create a fund to fulfill the contract obligations of  
 13 the trustees appointed by it.

1 SEC. 80. Section three hundred seventy-eight A point ten  
 2 (378A.10), Code 1973, is amended to read as follows:

3 **378A.10 Project undertaken by certain cities.** In addition to the  
 4 powers otherwise conferred upon cities having a population in  
 5 excess of fifty thousand as provided by this chapter and as an alter-  
 6 native to leasing civic centers from nonprofit corporations as here-

7 inbefore provided, such cities are hereby authorized to undertake  
 8 and carry out any project as hereinbefore defined, and the governing  
 9 bodies thereof are authorized to operate, control, maintain and man-  
 10 age civic centers and additions thereto and facilities therefor. To  
 11 pay the cost of operating, maintaining and managing a civic center  
 12 which is owned and operated by any such city, the city council there-  
 13 of is authorized to levy an annual special tax not exceeding ~~one-half~~  
 14 ~~mill per annum~~ *thirteen and one-half cents per thousand dollars of*  
 15 *assessed value* on all the taxable property in the city, said levy to be  
 16 in addition to all other levies authorized by law for similar purposes.

1 SEC. 81. Section three hundred seventy-nine A point one  
 2 (379A.1), Code 1973, is amended to read as follows:

3 379A.1 Tax—purposes. Cities having a population of over sev-  
 4 enty-five thousand and less than one hundred twenty-five thousand  
 5 may when authorized as herein provided levy each year a tax of not  
 6 to exceed ~~one-eighth of a mill~~ *three and three-eighths cents per thou-*  
 7 *sand dollars of assessed value on the taxable property of the city* for  
 8 the purpose of providing a fund for the maintenance or employment  
 9 of a symphony orchestra for musical purposes; provided, however,  
 10 that where there is maintained or employed in such city a symphony  
 11 orchestra, not for profit under chapter 504, for educational purposes  
 12 throughout the entire year, which, as a part of such educational pro-  
 13 gram trains and maintains throughout the entire year subsidiary  
 14 units of such orchestra whereby the youth of the city receive instruc-  
 15 tion and training in symphony music, an additional tax of not to  
 16 exceed ~~one-eighth mill~~ *three and three-eighths cents per thousand*  
 17 *dollars of assessed value on the taxable property of the city* may be  
 18 levied for such educational purposes without further authorization  
 19 by an election.

1 SEC. 82. Section three hundred seventy-nine A point two  
 2 (379A.2), Code 1973, is amended to read as follows:

3 379A.2 Petition. Said authority shall be initiated by a petition  
 4 signed by ten percent of the legal voters of the city, as shown by the  
 5 last municipal election. Said petition shall be filed with the council  
 6 or commission and shall request that the following question be sub-  
 7 mitted to the voters at a general municipal election, to wit: "Shall  
 8 a tax of not exceeding ~~one-eighth mill~~ *three and three-eighths cents*  
 9 *per thousand dollars of assessed value on the taxable property of the*  
 10 *city* be levied each year for the purpose of furnishing a symphony  
 11 orchestra fund?"

1 SEC. 83. Section three hundred seventy-nine A point four  
 2 (379A.4), Code 1973, is amended to read as follows:

3 379A.4 Levy. Said levy shall be deemed authorized if a majority  
 4 of the votes cast at said election be in favor of said proposition, and  
 5 the council or commission shall then levy a tax sufficient to support  
 6 or employ such orchestra not to exceed ~~one-eighth mill on the assessed~~  
 7 *three and three-eighths cents per thousand dollars of assessed value*  
 8 *on the taxable property of such city*. In lieu of the levy provided  
 9 herein the council may allocate a portion of the proceeds of the recre-  
 10 ation fund not to exceed the amount which would have been raised by  
 11 the levy provided herein.

1 SEC. 84. Section three hundred seventy-nine B point one (379B.1),  
 2 Code 1973, is amended to read as follows:  
 3 **379B.1 Tax levy.** Cities having a population between seventy-  
 4 five thousand and one hundred twenty-five thousand, other than  
 5 special charter cities, may levy each year a tax of not to exceed ~~one~~  
 6 ~~mill~~ *twenty-seven cents per thousand dollars of assessed value on the*  
 7 *taxable property of the city* for the purpose of providing a fund for  
 8 the acquisition, development, maintenance, and payment of appro-  
 9 priate salaries and wages for the operation of cultural and scientific  
 10 facilities.

1 SEC. 85. Section three hundred eighty-one point nine (381.9),  
 2 unnumbered paragraph two (2), Code 1973, is amended to read as  
 3 follows:  
 4 A city having a population of five thousand or more may vote a  
 5 tax, not to exceed ~~one-half~~ *fourteen hundredths* of one percent of the  
 6 assessed value of the taxable property in such city, to construct, or  
 7 aid any company which is or may be incorporated under the laws of  
 8 this state in the construction of, a highway or combination bridge  
 9 across any navigable boundary river of this state, commencing or  
 10 terminating in such city, suitable for use as highway, or for both  
 11 highway and railway and street railway purposes.

1 SEC. 86. Section three hundred eighty-one point sixteen (381.16),  
 2 Code 1973, is amended to read as follows:  
 3 **381.16 Contract for use of bridge.** Cities situated on a river  
 4 wholly in the state, or one forming its boundary line, and from which  
 5 to the opposite shore a bridge has been or may be constructed by  
 6 any railroad company, corporation, or person, shall have power to  
 7 contract with the railroad company, corporation, or person owning  
 8 such bridge for the use of the same as a public highway; which con-  
 9 tract may be for the joint use of such bridge, or for the sole use of  
 10 such portion thereof as may be devoted or adapted to highway  
 11 travel; and may assume the sole liability, or any portion thereof,  
 12 for damages to persons or property by reason of their being on any  
 13 portion of said bridge or approach to either end thereof, caused by  
 14 the running of cars or locomotives thereon by any corporation, com-  
 15 pany, or person entitled to its use, whether the damage results from  
 16 the negligence of the person engaged in running said cars or locomo-  
 17 tives or otherwise, and to indemnify the owners of said bridge, and all  
 18 others entitled to use the same, from liability for damage so caused, to  
 19 the extent or proportion thereof assumed in the said contract; and  
 20 the city may thereafter, and during the continuance of said contract,  
 21 manage and control said bridge so far as necessary to regulate the  
 22 highway travel thereon, and may regulate the same as a free or  
 23 toll bridge, and prescribe such rates of toll as to it from time to  
 24 time shall seem proper, and make all necessary police regulations for  
 25 the government of the highway travel thereon, and levy the necessary  
 26 tax, not exceeding in any one year ~~two and one-half mills on the dollar~~  
 27 *sixty-seven and one-half cents per thousand dollars of assessed value*  
 28 *of taxable property*, for the purpose of carrying out the terms of such  
 29 contract.

1 SEC. 87. Section three hundred eighty-one point seventeen  
 2 (381.17), Code 1973, is amended to read as follows:

3 **381.17 Tax to purchase.** Any city in this state which has voted  
 4 aid to any company for the construction of a highway or combination  
 5 bridge across any navigable boundary river of this state, a condition  
 6 of which vote, or the granting or acceptance of such aid, was that  
 7 the city should have the right to purchase such bridge from the com-  
 8 pany so aided, its successors or assigns, may, at any time after such  
 9 taxes voted in aid are collected, vote an additional tax of not ex-  
 10 ceeding ~~one and one-fourth~~ *thirty-four hundredths of one* percent of  
 11 the assessed value of the taxable property of such city for the purpose  
 12 of securing the funds necessary to enable it to make such purchase.  
 13 Such taxes shall be payable in such annual installments, not less than  
 14 ten, as the electors may determine.

1 SEC. 88. Section three hundred eighty-three point eight (383.8),  
 2 Code 1973, is amended to read as follows:

3 **383.8 Preliminary expense—tax—bonds.** Cities may levy a tax  
 4 of not to exceed ~~one-fourth mill on the dollar~~ *six and three-fourths*  
 5 *cents per thousand dollars of assessed value*, on the taxable valuation  
 6 of such city, to be levied, collected, and appropriated solely to finance  
 7 preliminary work, including investigation, soundings, employment of  
 8 engineers and architects, securing of estimates, and any other useful  
 9 work, or appropriate expense in connection with the proposed acqui-  
 10 sition, or construction or purchase of any bridge or bridges and the  
 11 preliminary financing thereof, and notwithstanding any limitation  
 12 now or hereafter imposed by law upon the limit of indebtedness,  
 13 except constitutional limitation, may anticipate such tax and issue  
 14 bonds with interest coupons maturing in not less than five years, and  
 15 the provisions of chapter 408 shall be operative as to such bonds and  
 16 coupons, insofar as they may be applicable and except as set forth in  
 17 this section. The amount of such bonds may be included as a part of  
 18 the cost of the bridge and may be repaid out of the proceeds of any  
 19 bonds issued for permanent financing.

1 SEC. 89. Section three hundred eighty-four point three (384.3),  
 2 subsections ten (10) and thirteen (13), Code 1973, are amended to  
 3 read as follows:

4 10. Tax levy—dock fund. To defray the expense of exercising the  
 5 powers conferred by this chapter, or any portion of such expense in  
 6 excess of the income from the aforesaid rates and charges to be col-  
 7 lected by the board, the council of the municipality shall levy a spe-  
 8 cial tax upon the taxable property in the municipality not exceeding  
 9 ~~one-half mill on the dollar~~ *thirteen and one-half cents per thousand*  
 10 *dollars of assessed value*. The board shall annually make to the coun-  
 11 cil a report of the receipts and disbursements made by or on account  
 12 of said board, and shall file with the council an estimate of the  
 13 amounts necessary to be raised by taxation to defray the expenses  
 14 of the board. The council shall at the time of levying annual taxes  
 15 levy a sufficient tax not exceeding said ~~one-half mill~~ *thirteen and one-*  
 16 *half cents per thousand dollars of assessed value* to meet the said esti-  
 17 mate and which shall be collected as other taxes and paid over to the  
 18 treasurer of the municipality and by him credited to the fund to be  
 19 known as the dock fund.

20 13. Additional tax. In cities having a population of less than  
 21 thirty thousand the council shall have power to levy an additional



22 annual special tax upon the taxable property in the municipality, of  
 23 not to exceed ~~one-half mill on the dollar~~ *thirteen and one-half cents*  
 24 *per thousand dollars of assessed value*, to defray the expense of exer-  
 25 cising the powers conferred by this chapter, or any portion of such  
 26 expense in excess of the income from the rates and charges to be  
 27 collected by the dock board.

1 SEC. 90. Section three hundred eighty-six A point one (386A.1),  
 2 Code 1973, is amended to read as follows:

3 **386A.1 Petition for tax.** The qualified voters of any following  
 4 named district may file a petition under the conditions hereinafter  
 5 specified to vote taxes not exceeding ~~one-eighth mill~~ *three and three-*  
 6 *eighths cents per thousand dollars* on the assessed value of the real  
 7 and personal property within the district for aid to a public trans-  
 8 portation company operating within said district. Said district shall  
 9 be composed of all the area within the city where the principal office  
 10 of the company to be aided is located plus all the area of any other  
 11 city or town, through, or along all routes traveled by the vehicles of  
 12 such transportation company.

1 SEC. 91. Section three hundred eighty-six B point twelve  
 2 (386B.12), Code 1973, is amended to read as follows:

3 **386B.12 Deficit—transfer from enterprises fund.** If in any year  
 4 it appears to the board that after providing for the payment of the  
 5 accruing interest on and principal due of any bonds or certificates  
 6 issued hereunder from the revenues derived from the operation of  
 7 such transit system, there will be a balance of such revenues in such  
 8 year insufficient to pay the expenses of operation and maintenance of  
 9 the transit system and the creation of the reserve fund as provided  
 10 in section 386B.8, the board of transit trustees shall certify the fact  
 11 of such anticipated deficit as soon as ascertained to the council of  
 12 the municipal corporation and thereupon it shall be the duty of such  
 13 council to make the amount of such deficiency for paying the ex-  
 14 penses of operation and maintenance and the creation of said reserve  
 15 fund available from the municipal enterprises fund in an amount not  
 16 exceeding a sum that may be equivalent to a ~~two-mill~~ *levy of fifty-four*  
 17 *cents per thousand dollars of assessed value on the taxable property*,  
 18 it being conditioned that no general municipal funds or the proceeds  
 19 of any taxes shall ever be used or applied to the payment of the  
 20 interest on or principal of any bonds issued under the provisions of  
 21 this chapter, but that such general municipal funds or proceeds of  
 22 taxes may only be used and applied to pay such expenses of opera-  
 23 tion and maintenance and for the creation of the reserve fund as  
 24 provided in section 386B.8 as cannot be paid from available revenue  
 25 derived from such operation.

1 SEC. 92. Section three hundred eighty-seven point six (387.6),  
 2 Code 1973, is amended to read as follows:

3 **387.6 Tax permissible.** In cities having a population of twelve  
 4 thousand or over, where a viaduct or underpass is required to be  
 5 constructed and the plans therefor have been approved and there are  
 6 no available funds of said city which may be legally used for the  
 7 payment of such damages, such city may levy an annual tax not ex-  
 8 ceeding ~~one-half mill on the dollar~~ *thirteen and one-half cents* *per*  
 9 *thousand dollars of assessed value on the taxable property* for the

10 purpose of creating a fund to be known as a viaduct or underpass  
 11 fund for the payment of damages caused to property by reason of  
 12 the construction of such viaduct or underpass and approaches thereto.

1 SEC. 93. Section three hundred eighty-nine point eight (389.8),  
 2 Code 1973, is amended to read as follows:

3 **389.8 Increased award—assessment.** If upon appeal any award  
 4 shall be raised and the cost and expense of acquiring such property  
 5 thereby increased, the amount of such increased cost may also be as-  
 6 sessed upon and against the property situated within such benefited  
 7 district, and if the council so elects, there may be also assessed  
 8 against the property in such benefited district the cost and expense  
 9 of clearing and grading the ground so acquired; and street improve-  
 10 ment certificates or bonds issued in like manner as provided in sec-  
 11 tion 389.7. If two assessments are made and two sets of certificates  
 12 or bonds are issued, the first of such certificates or bonds shall be  
 13 designated as "Series A" and the second as "Series B". The aggre-  
 14 gate amount of both such assessments shall not exceed ~~twenty-five~~  
 15 *six and seventy-five hundredths* percent of the assessed value of the  
 16 property.

1 SEC. 94. Section three hundred eighty-nine point eighteen  
 2 (389.18), Code 1973, is amended to read as follows:

3 **389.18 Special lighting tax.** When any such city or town has  
 4 been so divided into lighting districts, the city or town council of  
 5 such city or town may levy a special tax upon the property embraced  
 6 in such metropolitan lighting district, in addition to all other taxes  
 7 provided by law, not to exceed ~~one-half mill~~ *thirteen and one-half*  
 8 *cents per thousand dollars of assessed value* to defray the expense in  
 9 connection with the lighting of such district; such special tax to be  
 10 paid at the same time and in the same manner as general taxes.

1 SEC. 95. Section three hundred ninety point two (390.2), Code  
 2 1973, is amended to read as follows:

3 **390.2 Payment—funds—tax.** Any such city or town is hereby  
 4 authorized and empowered to acquire by purchase, gift, lease, or oth-  
 5 erwise, real estate for parking purposes and pay the costs thereof  
 6 either out of the general fund or in the event the required sum is  
 7 not available in such fund, the city or town administration shall have  
 8 the right to levy a tax to be known as the parking lot fund, to pro-  
 9 vide the amount required, but in no event in excess of ~~one-half mill~~  
 10 *thirteen and one-half cents per thousand dollars of assessed value* in  
 11 any fiscal year.

1 SEC. 96. Section three hundred ninety point ten (390.10), Code  
 2 1973, is amended to read as follows:

3 **390.10 Benefited district—tax.** Wherever the free movement and  
 4 parking of vehicular traffic is substantially impeded by traffic con-  
 5 gestion in cities and towns, the council of said cities and towns may  
 6 establish a benefited district for the control, regulation and parking  
 7 of said vehicles. Said district shall be established by ordinance after  
 8 a public hearing to determine the necessity therefor, and said cities  
 9 and towns may then levy a tax not exceeding ~~one-half mill~~ *thirteen*  
 10 *and one-half cents per thousand dollars of assessed value* per annum  
 11 against all the privately owned business, professional, commercial and  
 12 industrial property within said district, but no such tax shall be levied

13 against private property used solely and only for private family resi-  
14 dential purposes. Funds derived from said tax shall be used only for  
15 the purpose of retiring the revenue bonds, and then only after first  
16 applying on said retirement all funds available from the income from  
17 said parking lots or from parking meters.

1 SEC. 97. Section three hundred ninety-two point two (392.2),  
2 Code 1973, is amended to read as follows:

3 **392.2 Construction—assessment.** When any two such cities or  
4 towns shall have so contracted with each other for the joint use of  
5 such sanitary sewer system for outletting purposes, the city or town  
6 obligating itself to pay a consideration for the use of the sanitary  
7 sewer system of the other city or town, shall have the authority to  
8 build the necessary line or lines of sanitary sewer to connect the san-  
9 itary sewer system of such city or town with the sanitary sewer sys-  
10 tem of such other city or town, and its council shall have authority to  
11 levy, by resolution, a special assessment against all of the property in  
12 such city or town which abuts upon any line of sanitary sewer therein  
13 or which is adjacent thereto, for the payment in whole or in part,  
14 of the cost of constructing such connecting line or lines, and the  
15 amount agreed to be paid for the use of the sanitary sewer system  
16 of such other city or town as an outlet, and costs incident thereto,  
17 hereinafter spoken of as the project cost, and its council shall have  
18 authority to establish, by resolution, a joint sewer district or dis-  
19 tricts, including therein such property within its corporate limits, as  
20 its council may determine will be benefited, and its council may an-  
21 nually levy a tax thereon, of not to exceed ~~five mills~~ *one dollar and*  
22 *thirty-five cents per thousand dollars of assessed value* for a joint  
23 sewer fund, provided, that if anticipation of the collection of such  
24 tax be proposed by said council, such anticipated tax may be levied  
25 at one time for current and succeeding years not exceeding twenty,  
26 but that the levy of such tax for any such year shall not exceed ~~said~~  
27 ~~five mills~~ *one dollar and thirty-five cents per thousand dollars of as-*  
28 *essed value.*

1 SEC. 98. Section three hundred ninety-three point seven (393.7),  
2 Code 1973, is amended to read as follows:

3 **393.7 Rentals supplanting taxes.** Said sewer rentals, charges or  
4 rates may supplant or replace, in whole or in part, any ~~millage~~ *levy*  
5 taxes which may be, or have been, authorized by resolution of the  
6 council of the municipality for any of the following purposes:

7 1. To meet interest and principal payments on bonds legally author-  
8 ized for the financing of such sanitary utilities in any manner.

9 2. To pay any costs of the construction, maintenance or repair of  
10 such sanitary facilities or utilities, including payments to be made  
11 under any contract between municipalities for either the joint use of  
12 sewerage or sewage facilities, or for the use by one municipality of  
13 all or a part of the sewerage or sewer system of another municipi-  
14 pality.

15 And when such sewer rental ordinance has been passed and put  
16 into effect, prior ordinances or resolutions providing for ~~millage~~ taxes  
17 against real and personal property for such purposes, or the portion  
18 thereof replaced, may be rescinded, repealed or rendered inactive.

1 SEC. 99. Section three hundred ninety-five point twenty-two  
2 (395.22), Code 1973, is amended to read as follows:

3 **395.22 Levy for deficiency.** After the contract or contracts for  
4 making such improvement have been entered into, the council shall  
5 ascertain the cost of the work, including the cost of property pur-  
6 chased or condemned and appropriated, and the cost of filling the  
7 old channel as ordered by the council, and the cost of surveys, plans  
8 and specifications, estimates, notices, inspection, and supervision,  
9 and the preparing of plats and schedules of assessments, and shall  
10 thereupon by resolution levy the whole of the said cost remaining,  
11 after deducting the amount of the special assessments for benefits  
12 conferred upon the lands and other property within the improve-  
13 ment district, at one time as a special tax. Such tax shall be levied  
14 upon all the taxable property of the city except moneys and credits,  
15 and the levy shall not exceed in the aggregate ~~one and one-fourth mills~~  
16 *thirty-three and three-fourths cents per thousand dollars of assessed*  
17 *value per year for all improvements made.*

1 SEC. 100. Section three hundred ninety-eight point one (398.1),  
2 Code 1973, is amended to read as follows:

3 **398.1 Tax—sinking fund.** Cities having a population of over ten  
4 thousand, shall have power to levy, in addition to the regular water  
5 tax authorized by law, a tax of ~~one-half mill upon the dollar~~ *thirteen*  
6 *and one-half cents per thousand dollars of assessed value* upon all the  
7 property within the corporate limits of said cities, excepting lots  
8 greater than ten acres in area used for horticultural or agricultural  
9 purposes, for the purpose of creating a sinking fund to be used as  
10 provided in this chapter for the purchase or erection of waterworks  
11 in such cities, or for the payment of any indebtedness incurred by  
12 such cities for waterworks now owned by the same. The proceeds  
13 of such ~~one-half mill~~ levy, together with such other surplus funds as  
14 may be set aside as a sinking fund by the board of waterworks trus-  
15 tees, shall be deposited in one or more solvent banks or trust com-  
16 panies of the city making such levy, at a rate of interest not less than  
17 three percent per annum, compounded semiannually, and payable,  
18 principal and interest, on demand, after sixty days' notice in writing.  
19 The city treasurer depositing the proceeds of such tax shall exact  
20 from the bank or trust company wherein such money is deposited a  
21 satisfactory bond, payable to the city, to be approved by the treasurer  
22 and mayor of such city, and to be filed in the office of the city trea-  
23 surer.

1 SEC. 101. Section three hundred ninety-eight point five (398.5),  
2 Code 1973, is amended to read as follows:

3 **398.5 Authority granted.** Cities having a population of over ten  
4 thousand are hereby authorized to purchase or erect waterworks,  
5 under the provisions of this chapter, for the purpose of supplying  
6 said cities and the inhabitants thereof with water, and are author-  
7 ized to continue the levy of the ~~one-half mill~~ tax herein provided for  
8 *at the rate of thirteen and one-half cents per thousand dollars of*  
9 *assessed value* until the purchase price, principal and interest, or  
10 the cost incurred in the erection of said works, or the indebtedness  
11 heretofore incurred for and on account of such works, is fully paid  
12 and discharged.

1 SEC. 102. Section three hundred ninety-eight point six (398.6),  
2 unnumbered paragraph one (1) and subsection two (2), Code 1973,  
3 are amended to read as follows:

4 Cities levying such sinking fund tax are hereby authorized to let  
5 a contract or contracts for the purchase or erection of waterworks,  
6 and, upon the approval and adoption of such contract or contracts as  
7 hereinafter provided, to apply such sinking fund upon the cost there-  
8 of, and cities so purchasing or constructing and those now owning  
9 such water works\* are authorized to pledge the proceeds of the contin-  
10 uing ~~one-half mill~~ levy provided for in this chapter, and the regular  
11 water levy, and the net revenues derived from the operation of the  
12 waterworks, and shall have the right to mortgage or bond such  
13 works, to secure the payment of the purchase price or the cost of  
14 constructing such waterworks, or the cost of making necessary ex-  
15 tensions and improvements of such waterworks; and such cities shall  
16 have the right to execute additional mortgage or mortgages or bonds  
17 upon such works for the purposes above set forth. Provided that  
18 said additional mortgage or mortgages or bonds shall bear not more  
19 than seven percent interest per annum; but no part of the general  
20 fund of such city shall be applied upon such contracts, bonds, or  
21 mortgages. In the payment thereof, the city and holders of said  
22 contracts, bonds, or mortgages shall be restricted to the proceeds of  
23 the said taxes and the net revenues of the said waterworks, as here-  
24 inbefore provided; and such contract, contracts, or bonds shall not  
25 bear a higher rate of interest than seven percent per annum, pay-  
26 able semiannually. Cities having a population of over ten thousand,  
27 which have adopted or may adopt an ordinance availing themselves  
28 of the privileges conferred herein, shall in addition thereto have and  
29 possess the following powers:

30 2. They shall have power to issue the general bonds of the city  
31 creating an indebtedness of said city to an amount which with its  
32 other existing indebtedness, shall not exceed ~~five~~ *one and thirty-five*  
33 *hundredths* percent of the assessed value of the taxable property of  
34 said city as shown by the last preceding assessment, the said bonds  
35 or proceeds of sale thereof to be used in the purchase or construc-  
36 tion of a water plant, as herein provided; provided, however, that  
37 such bonds can be issued by order of the city council of said city  
38 only after a contract for the purchase or construction of a water  
39 plant and providing for the issuance of such bonds has been ap-  
40 proved by the majority of the electors of said city voting at an elec-  
41 tion thereon to be held in accordance with the provisions of section  
42 398.7. Neither the said bonds nor the proceeds thereof shall be di-  
43 verted to another purpose than as herein provided. Said cities may  
44 purchase or contract a water plant and pay for the same partly out  
45 of the water bonds and partly out of the general bonds herein pro-  
46 vided, or wholly out of either class of bonds or proceeds thereof, as  
47 such city may determine. The general bonds of the city herein pro-  
48 vided shall bear interest at not exceeding seven percent per annum,  
49 payable semiannually, and shall be payable not more than twenty  
50 years after date and be in the general form of bonds provided by sec-  
51 tion 346.3, with such changes as may be necessary to conform the  
52 same to this statute and the ordinances or contract of the city under  
53 which they are issued.

\*According to enrolled Act

1 SEC. 103. Section three hundred ninety-eight point ten (398.10),  
2 Code 1973, is amended to read as follows:

3 **398.10 Fixing rates.** The board of trustees shall from time to  
4 time fix the water rentals or rates to be charged for the furnishing  
5 of water, and such rates, with the proceeds of the ~~one and one-fourth~~  
6 ~~mill~~ *water levy of thirty-three and three-fourths cents per thousand*  
7 *dollars of assessed value* and the sinking fund levy of ~~one-half mill~~  
8 *thirteen and one-half cents per thousand dollars of assessed value,*  
9 shall be sufficient for the maintenance and operation of such works,  
10 and the proper and necessary extension thereof, for all repairs, and  
11 for the payment of the purchase price or cost, principal and interest,  
12 incurred in the purchase or erection of such works, as the same falls  
13 due, according to the tenor of the mortgage and bonds given to secure  
14 the payment of such purchase price or cost. The board shall make  
15 quarterly statements giving full and complete reports of the receipts  
16 and disbursements of the board for the first three quarters of the  
17 fiscal year. Said reports shall be filed in the office of the city clerk on  
18 the second Monday in April, July, and October, for the quarters pre-  
19 ceding the first day of said months. The reports shall be audited by  
20 the city council.

1 SEC. 104. Section three hundred ninety-nine point five (399.5),  
2 Code 1973, is amended to read as follows:

3 **399.5 Power to tax.** It shall have the power to levy upon all the  
4 taxable property within the corporate limits of said city for said  
5 purposes in addition to all other taxes now provided by law a special  
6 tax not exceeding in any one year ~~one and one-fourth mills on the~~  
7 ~~dollar~~ *thirty-three and three-fourths cents per thousand dollars of*  
8 *assessed value,* for a period of years not exceeding fifty.

1 SEC. 105. Section four hundred four point two (404.2), Code  
2 1973, is amended to read as follows:

3 **404.2 Functional funds—maximum levy.** Municipal corporations  
4 shall have power to establish the functional funds provided by sec-  
5 tions 404.6 to 404.12, inclusive, and to cause taxes to be levied on all  
6 taxable property within the corporate limits according to the needs  
7 of the particular corporation for each particular function, and in  
8 the aggregate not to exceed ~~thirty mills on the dollar~~ *eight dollars and*  
9 *ten cents per thousand dollars of assessed value* in any tax year for  
10 all of said functions, and they shall also have power to establish a  
11 debt service fund, and trust or agency funds. The aforesaid aggregate  
12 ~~millage~~ rate shall be exclusive of all sources of income received or  
13 receivable by cities and towns other than taxes caused to be levied  
14 under the provisions of sections 404.6 to 404.12, inclusive, and those  
15 taxes in lieu of which allocations may be made under said sections by  
16 express authorization contained therein.

1 SEC. 106. Section four hundred four point ten (404.10), sub-  
2 section four (4), Code 1973, is amended to read as follows:

3 4. For the maintenance of a free public library. The board of  
4 library trustees shall, on or before the first day of August in each  
5 year, make an estimate of the amount it deems necessary for the  
6 improvement, operation, and maintenance of the library and shall  
7 transmit said estimate together with a statement of the amount nec-  
8 essary for the purposes authorized by subsection 3 to the council. In

9 no event shall the amount of tax allocated for maintenance purposes  
 10 exceed the amount that would be derived from a ~~three-mill~~ levy of  
 11 *eighty-one cents per thousand dollars of assessed value* at current  
 12 valuations, nor shall the amount allocated for purposes of subsection 3  
 13 exceed the amount that would be derived from a levy of ~~three-fourths~~  
 14 *mill twenty and one-fourth cents per thousand dollars of assessed*  
 15 *value* at current valuations.

1 SEC. 107. Section four hundred four point thirteen (404.13),  
 2 unnumbered paragraph one (1), Code 1973, is amended to read as  
 3 follows:

4 Municipal corporations shall establish a debt service fund and  
 5 shall cause to be levied for said fund a tax in such number of mills ~~on~~  
 6 ~~the dollar~~ on all taxable property within the corporate limits, *in the*  
 7 *amount* as is necessary for the following purposes:

1 SEC. 108. Section four hundred four point fifteen (404.15), Code  
 2 1973, is amended to read as follows:

3 **404.15 Agricultural lands.** No land included within the limits of  
 4 any municipal corporation which is not laid off into lots of ten acres  
 5 or less, and which is also in good faith occupied and used for agri-  
 6 cultural or horticultural purposes nor the personal property used in  
 7 connection therewith shall be taxable for any city or town purpose,  
 8 except that said lands and all personal property necessary to the  
 9 use and cultivation of said agricultural or horticultural lands, shall  
 10 be liable to taxation, not to exceed ~~one and one-fourth mills~~ *thirty-*  
 11 *three and three-fourths cents per thousand dollars of assessed value*  
 12 in any year, for municipal street purposes.

1 SEC. 109. Section four hundred four point twenty-six (404.26),  
 2 subsection five (5), Code 1973, is amended to read as follows:

3 5. No other statute whether heretofore or hereafter enacted relat-  
 4 ing to the taxing power of municipal corporations, shall be construed  
 5 to increase, the limits on ~~millage~~ levies established in section 404.2  
 6 unless this chapter is amended, but nothing contained in this sub-  
 7 section shall be construed to limit the source of payment of bonds  
 8 issued by municipal corporations and interest thereon. In all laws  
 9 hereafter enacted such amendment shall be a separate section of the  
 10 Act.

1 SEC. 110. Section four hundred four point twenty-seven (404.27),  
 2 Code 1973, is amended to read as follows:

3 **404.27 City and town financing of sanitary disposal projects.** The  
 4 governing body of any city or town may cause to be levied a tax on  
 5 all taxable property within its corporate limits not to exceed ~~one~~  
 6 ~~quarter mill~~ *six and three-fourths cents per thousand dollars of*  
 7 *assessed value* for the purpose of planning a sanitary disposal project  
 8 and such tax shall not be subject to the ~~thirty-mill~~ levy limitation  
 9 contained in section 404.2, and shall be in addition to the taxes author-  
 10 ized by that section and this provision shall not be construed to be a  
 11 substitute for or a limitation upon any levy otherwise authorized by  
 12 law. The tax herein authorized may be levied one time by each city  
 13 and town in this state.

1 SEC. 111. Section four hundred seven point nine (407.9), un-  
 2 numbered paragraph two (2), Code 1973, is amended to read as fol-  
 3 lows:

4 Shall (Here name city or town)  
 5 (Here state the particular proposition to be voted upon) and contract  
 6 indebtedness for such purpose not exceeding \$..... and issue  
 7 bonds for such purpose not exceeding \$..... and levy tax an-  
 8 nually upon the taxable property in (Here name of city  
 9 or town), not exceeding ..... ~~mills~~ *dollars and* YES \_\_\_\*  
 10 ..... *cents per thousand dollars of assessed value*  
 11 per annum for the payment of such bonds and the inter- NO \_\_\_\*  
 12 est thereon?

1 SEC. 112. Section four hundred ten point one (410.1), unnum-  
 2 bered paragraphs one (1) and two (2), Code 1973, are amended to  
 3 read as follows:

4 Any city or town having an organized fire department may, and  
 5 all cities having an organized police department or a paid fire depart-  
 6 ment shall, levy annually *on taxable property* a tax not to exceed  
 7 ~~one-eighth mill~~ *three and three-eighths cents per thousand dollars of*  
 8 *assessed value* for each such department, for the purpose of creating  
 9 firemen's and policemen's pension funds.

10 Provided that cities having a population of more than six thousand  
 11 five hundred may annually levy *on taxable property* a tax of not more  
 12 than ~~one-half mill~~ *thirteen and one-half cents per thousand dollars of*  
 13 *assessed value* for each such department for such purpose. Provided,  
 14 further, that cities, in which a police and/or fire retirement system  
 15 based upon actuarial tables shall be established by law, shall levy for  
 16 the police and/or fire pension funds a tax sufficient in amount to meet  
 17 all necessary obligations and expenditures; and said obligations and  
 18 expenditures shall be direct liabilities of said cities.

1 SEC. 113. Section four hundred nineteen point eleven (419.11),  
 2 Code 1973, is amended to read as follows:

3 **419.11 Tax equivalent to be paid—assessment procedure—appeal.**  
 4 Any municipality acquiring, purchasing, constructing, reconstruct-  
 5 ing, improving or extending any industrial buildings or pollution  
 6 control facilities, as provided in this chapter, shall annually pay out  
 7 of the revenue from such industrial buildings or pollution control  
 8 facilities to the state of Iowa and to the city, town, school district and  
 9 any other political subdivision, authorized to levy taxes, a sum equal  
 10 to the amount of tax, determined by applying the ~~millage~~ *tax* rate of  
 11 the taxing district to the assessed value of the property, which the  
 12 state, county, city, town, school district or other political subdivision  
 13 would receive if the property were owned by any private person or  
 14 corporation, any other statute to the contrary notwithstanding. For  
 15 purposes of arriving at such tax equivalent, the property shall be  
 16 valued and assessed by the assessor in whose jurisdiction the property  
 17 is located, in accordance with chapter 441, but the municipality, the  
 18 lessee on behalf of the municipality, and such other persons as are  
 19 authorized by chapter 441 shall be entitled to protest any assessment  
 20 and take appeals in the same manner as any taxpayer. Such valuations  
 21 shall be included in any summation of valuations in the taxing district  
 22 for all purposes known to the law. Income from this source shall be  
 23 considered under the provisions of section 24.3, subsection 1. If and  
 24 to the extent the proceedings under which the bonds authorized to be

\*According to enrolled Act



25 issued under the provisions of this chapter so provide, the municipal-  
26 ity may agree to co-operate with the lessee of a project in connection  
27 with any administrative or judicial proceedings for determining the  
28 validity or amount of any such payments and may agree to appoint or  
29 designate and reserve the right in and for such lessee to take all action  
30 which the municipality may lawfully take in respect of such payments  
31 and all matters relating thereto, provided, however, that such lessee  
32 shall bear and pay all costs and expenses of the municipality thereby  
33 incurred at the request of such lessee or by reason of any such action  
34 taken by such lessee in behalf of the municipality. Any lessee of a  
35 project which has paid, as rentals additional to those required to be  
36 paid pursuant to section 419.5, the amounts required by the first sen-  
37 tence of this section to be paid by the municipality shall not be required  
38 to pay any such taxes to the state or to any such county, city, town,  
39 school district or other political subdivision, any other statute to the  
40 contrary notwithstanding. This section shall not be applicable to  
41 any municipality acquiring, purchasing, constructing, reconstruct-  
42 ing, improving, or extending any buildings for the purpose of estab-  
43 lishing, maintaining, or assisting any private college or university.  
44 The payment, collection, and apportionment of the tax equivalent  
45 shall be subject to the provisions of chapters 445, 446 and 447.

1 SEC. 114. Section four hundred twenty point one hundred fifty-  
2 five (420.155), Code 1973, is amended to read as follows:

3 **420.155 Water-front improvement—fund.** Any city acting under  
4 special charter, which is bounded in part or divided by a river, may  
5 improve said water front by constructing retaining walls, filling,  
6 grading, paving, macadamizing, or riprapping the same and may  
7 improve and beautify its water front and the river bank and nearby  
8 uplands and made and reclaimed lands in such city; and to pay for  
9 such improvements the council of such city is empowered to levy a  
10 tax of not exceeding ~~one-fourth mill on the dollar~~ *six and three-fourths*  
11 *cents per thousand dollars of assessed value* per annum on the taxable  
12 property thereof, the same when collected to be known as the levee  
13 improvement fund. The proceeds of such fund shall be used exclu-  
14 sively for said purposes.

1 SEC. 115. Section four hundred twenty point one hundred fifty-  
2 seven (420.157), Code 1973, is amended to read as follows:

3 **420.157 Bonds.** In the event that the proceeds of such tax in  
4 any one year shall be insufficient to pay for the improvements of  
5 that year, or if the city council shall deem best to extend the pay-  
6 ment over a number of years, then upon a majority vote of said  
7 council approving the same, said cities may borrow the money to  
8 make such improvements and issue the negotiable interest-bearing  
9 bonds of said city to evidence said debt; provided that the total bond  
10 that may be issued under this chapter by any one city shall not ex-  
11 ceed *twenty-seven hundredths* of one percent of the assessed value  
12 of said city.

1 SEC. 116. Section four hundred twenty point two hundred four  
2 (420.204), Code 1973, is amended to read as follows:

3 **420.204 Valuation.** The assessed or taxable value of all property  
4 except moneys and credits including moneyed capital other than  
5 moneyed capital within the meaning of section 548 of Title 12 of the

6 United States Code as amended, and the value at which it shall be  
7 listed and upon which the levy shall be made, in special charter cities,  
8 shall be valued and assessed as provided by section 441.21. The levy  
9 so ascertained shall be certified to the county treasurer of the county  
10 in which such city is located and the county treasurer shall pay to  
11 the treasurer of such city, such portion of the ~~five-mill~~ tax on moneys  
12 and credits collected within such city, and such city's share of the  
13 moneys and credits tax replacement fund, as the aggregate levy so  
14 certified is of the total levy obtained by adding such certified levy to  
15 the levy for all purposes except city purposes.

1 SEC. 117. Section four hundred twenty point two hundred six  
2 (420.206), Code 1973, is amended to read as follows:

3 420.206 Levy and collection. The council shall have power to  
4 levy and collect taxes for all general and special purposes in this  
5 chapter authorized, upon all property within the city not exempted  
6 from taxation by the general law of the state, and to fix the ~~number of~~  
7 ~~mills amount~~ to be levied on the value thereof, which shall be ascer-  
8 tained by the assessor of said city.

1 SEC. 118. Section four hundred twenty point two hundred thirty  
2 (420.230), Code 1973, is amended to read as follows:

3 420.230 Tax list. All assessments and taxes levied by the council,  
4 except as otherwise provided by law, shall be placed by the auditor,  
5 clerk, or recorder, as provided by ordinance, upon the proper tax  
6 book, to be known as the "tax list", properly ruled and headed with  
7 distinct columns to correspond with the assessment books, with a  
8 column for polls and one for payments, and he shall complete the  
9 same by carrying out the consolidated tax and all other taxes levied,  
10 and at the end of the list shall make an abstract thereof and appor-  
11 tion the consolidated tax among the respective funds to which it  
12 belongs, according to the ~~number of mills amount~~ levied for each,  
13 and certify the same to the collector or treasurer at or before the  
14 regular time for the collection and payment of taxes.

1 SEC. 119. Section four hundred twenty-one point seventeen  
2 (421.17), subsection twelve (12), Code 1973, is amended to read as  
3 follows:

4 12. To make a summary of the tax situation in the state, setting  
5 out the amount of moneys raised by both direct and indirect taxa-  
6 tion; and also to formulate and recommend legislation for the better  
7 administration of the fiscal laws so as to secure just and equal taxa-  
8 tion. To recommend such additions to and changes in the present  
9 system of taxation that in the director's judgment are for the best  
10 interest of the state and will eliminate the necessity of any ~~millage~~  
11 levy for state purposes.

1 SEC. 120. Section four hundred twenty-five point one (425.1),  
2 subsections two (2), three (3) and four (4), Code 1973, are  
3 amended to read as follows:

4 2. The homestead credit fund shall be apportioned each year as  
5 hereinafter provided so as to give a credit against the tax on each  
6 eligible homestead in the state, as defined herein; the amount of  
7 such credit to be in the same proportion that the assessed valuation  
8 of each eligible homestead in the state in an amount not to exceed

9 ~~twenty-five hundred~~ *nine thousand two hundred sixty* dollars bears to  
 10 the total assessed valuation of all eligible homesteads in the state in  
 11 an amount not to exceed ~~twenty-five hundred~~ *nine thousand two hun-*  
 12 *dred sixty* dollars for each homestead.

13 3. The revenue distributable from the homestead credit fund, as pro-  
 14 vided for in subsection 1 hereof, shall be allocated every six months  
 15 to the several counties of the state in the same proportion that the  
 16 assessed valuation of all eligible homesteads in each county in an  
 17 amount not to exceed ~~twenty-five hundred~~ *nine thousand two hundred*  
 18 *sixty* dollars for each homestead, bears to the total assessed valuation  
 19 of all eligible homesteads in the state in an amount not to exceed  
 20 ~~twenty-five hundred~~ *nine thousand two hundred sixty* dollars for each  
 21 homestead. Every six months the department of revenue shall certify  
 22 and remit to the county treasurer of each county in the state the total  
 23 amount of money which has been apportioned or is then apportionable  
 24 to that county.

25 4. Annually the department of revenue shall estimate the ~~millage~~  
 26 credit not to exceed ~~twenty-five mills~~ *six dollars and seventy-five cents*  
 27 *per thousand dollars of assessed value* to be given to each dollar of  
 28 eligible homestead valuation based upon the estimated revenue that  
 29 may be distributable from the homestead credit fund for the ensuing  
 30 year, and shall certify to the county auditor of each county such  
 31 ~~millage~~ credit and the amount in dollars thereof. Each county audi-  
 32 tor shall then enter such credit against the tax levied on each eligible  
 33 homestead in each county payable during the ensuing year, designat-  
 34 ing on the tax lists such credit as being from the homestead credit  
 35 fund, and credit shall then be given to the several taxing districts in  
 36 which such eligible homesteads are located in an amount equal to the  
 37 credits allowed on the taxes of such homesteads. The amount of said  
 38 credits shall be apportioned by each county treasurer to the several  
 39 taxing districts as provided by law, in the same manner as though  
 40 the amount of the credit had been paid by the owners of said home-  
 41 steads; provided, however, that the several taxing districts shall not  
 42 be permitted to draw the funds so credited until after the semiannual  
 43 allocations have been received by the county treasurer, as provided in  
 44 this chapter. Each county treasurer shall show on each tax receipt  
 45 the amount of credit received from the homestead credit fund.

1 SEC. 121. Section four hundred twenty-five point nine (425.9),  
 2 unnumbered paragraph two (2), Code 1973, is amended to read as  
 3 follows:

4 In the event any claim for credit made hereunder has been denied  
 5 by the board of supervisors, and such action is subsequently reversed  
 6 on appeal, the same ~~millage~~ credit shall be allowed on the assessed  
 7 valuation, not to exceed ~~twenty-five hundred~~ *nine thousand two hun-*  
 8 *dred sixty* dollars in amount, of the homestead involved in said appeal,  
 9 as was allowed on other homestead valuations for the year or years  
 10 in question, and the director of revenue, the county auditor, and the  
 11 county treasurer are hereby authorized and directed to make such  
 12 ~~millage~~ credit and to change their books and records accordingly.

1 SEC. 122. Section four hundred twenty-five point eleven (425.11),  
 2 subsection one (1), paragraphs c and e, Code 1973, are amended to  
 3 read as follows:

- 4 c. If within a city or town plat, it must not exceed one-half acre  
5 in extent; if, however, its assessed valuation is less than ~~twenty-five~~  
6 ~~hundred nine thousand two hundred sixty~~ dollars, the land area may  
7 be enlarged until its assessed valuation reaches that amount.
- 8 e. It must not embrace more than one dwelling house, but where a  
9 homestead outside of a city or town has more than one dwelling house  
10 situated thereon, the ~~millage~~ credit provided for in this chapter shall  
11 apply to forty acres, the home and buildings used by the owner, but  
12 shall not apply to any other dwelling house and buildings appurtenant  
13 thereto situated upon said forty acres.

1 SEC. 123. Section four hundred twenty-five point thirteen  
2 (425.13), Code 1973, is amended to read as follows:  
3 **425.13 Conspiracy to defraud.** If any two or more persons conspire and confederate together with fraudulent intent to obtain the  
4 ~~millage~~ credit provided for under the terms of this chapter by making  
5 a false deed, or a false contract of purchase, they are guilty of a conspiracy and every person who is convicted of such a conspiracy shall  
6 be imprisoned in the county jail for a period not to exceed one year,  
7 or shall be fined in a sum not to exceed one thousand dollars, or shall  
8 be imprisoned in the penitentiary not more than three years.

1 SEC. 124. Section four hundred twenty-six point three (426.3),  
2 Code 1973, is amended to read as follows:  
3 **426.3 Where credit given.** The agricultural land credit fund shall  
4 be apportioned each year in the manner hereinafter provided so as  
5 to give a credit against the tax on each tract of agricultural lands  
6 within the several school districts of the state in which the ~~millage~~  
7 ~~levy~~ for the general school fund exceeds ~~twenty mills five dollars and~~  
8 ~~forty cents per thousand dollars of assessed value~~; the amount of  
9 such credit on each tract of such lands shall be the amount the tax  
10 levied for the general school fund exceeds the amount of tax which  
11 would be levied on said tract of such lands were the levy for the general school fund ~~twenty mills five dollars and forty cents per thousand~~  
12 ~~dollars of assessed value~~ for the previous year, except in the case of a  
13 deficiency in the agricultural land credits fund to pay said credits in full, in which case the credit on each eligible tract of such lands in the  
14 state shall be proportionate and shall be applied as hereinafter provided. The agricultural land credit as provided herein shall not be  
15 made to any taxpayer on any portion of his property upon which he  
16 made to any taxpayer on any portion of his property upon which he  
17 made to any taxpayer on any portion of his property upon which he  
18 made to any taxpayer on any portion of his property upon which he  
19 made to any taxpayer on any portion of his property upon which he

1 SEC. 125. Section four hundred twenty-six point six (426.6),  
2 unnumbered paragraph one (1), Code 1973, is amended to read as  
3 follows:  
4 **426.6 Computation by auditor — appeal.** The agricultural land  
5 tax credit allowed each year shall be computed as follows: On or  
6 before the first of June the county auditor shall list by school districts all tracts of agricultural lands which they are entitled to credit  
7 hereunder, together with the taxable value for the previous year, together with the budget from each school district for the previous  
8 year, and the tax rate determined for the general fund of the district in the manner prescribed in section 444.3 for the previous year,  
9 and if such tax rate is in excess of ~~twenty mills five dollars and forty~~  
10 ~~cents per thousand dollars of assessed value~~ he shall multiply the  
11 and if such tax rate is in excess of ~~twenty mills five dollars and forty~~  
12 ~~cents per thousand dollars of assessed value~~ he shall multiply the  
13 and if such tax rate is in excess of ~~twenty mills five dollars and forty~~  
14 ~~cents per thousand dollars of assessed value~~ he shall multiply the

14 millage tax levy which is in excess of ~~twenty mills~~ *five dollars and*  
 15 *forty cents per thousand dollars of assessed value* by the total taxable  
 16 value of the agricultural lands entitled to credit hereunder in the dis-  
 17 trict, and on or before the first of June certify the amount thereof to  
 18 the state comptroller.

1 SEC. 126. Section four hundred twenty-six A point two (426A.2),  
 2 Code 1973, is amended to read as follows:

3 426A.2 Where credit given. The military service tax credit fund  
 4 shall be apportioned each year as hereinafter provided so as to re-  
 5 place all or a portion of the tax on property eligible for military  
 6 service tax exemption in the state, were such property subject to tax-  
 7 ation the amount of such credit to be equal to not more than ~~twenty-~~  
 8 ~~five mills~~ *six dollars and seventy-five cents per thousand dollars of*  
 9 *assessed value* upon the valuation of property subject to the tax  
 10 which, but for military service tax exemption, would be payable upon  
 11 such property in the taxing district to which such property is located.

1 SEC. 127. Section four hundred twenty-six A point eight  
 2 (426A.8), unnumbered paragraph two (2), Code 1973, is amended  
 3 to read as follows:

4 In the event any claim for exemption made hereunder has been  
 5 denied by the board of supervisors, and such action is subsequently  
 6 reversed on appeal, the same millage credit shall be allowed on the  
 7 assessed valuation, not to exceed the amount of the military service  
 8 tax exemption involved in said appeal, as was allowed on other mili-  
 9 tary service tax exemption valuations for the year or years in ques-  
 10 tion, and the director of revenue, the county auditor, and the county  
 11 treasurer are hereby authorized and directed to make such millage  
 12 credit and to change their books and records accordingly.

1 SEC. 128. Section four hundred twenty-seven point three (427.3),  
 2 subsections one (1) through four (4), Code 1973, are amended to  
 3 read as follows:

4 1. The property, not to exceed ~~three~~ *eleven thousand one hundred*  
 5 *eleven* dollars in taxable value, and poll tax of any honorably dis-  
 6 charged union soldier, sailor, or marine of the Mexican war or the  
 7 war of the rebellion.

8 2. The property, not to exceed ~~eighteen~~ *six thousand six hundred*  
 9 *sixty-seven* dollars in taxable value, and poll tax of any honorably  
 10 discharged soldier, sailor, marine or nurse of the war with Spain,  
 11 Tyler Rangers, Colorado volunteers in the war of the rebellion, 1861  
 12 to 1865, Indian wars, Chinese relief expedition or the Philippine  
 13 insurrection.

14 3. The property, not to exceed ~~seven~~ *two thousand seven hundred*  
 15 *fifty seventy-eight* dollars in taxable value of any honorably dis-  
 16 charged soldier, sailor, marine, or nurse of the first World War.

17 4. The property, not to exceed ~~five~~ *one thousand eight hundred*  
 18 *fifty-two* dollars in taxable value of any honorably separated, retired,  
 19 furloughed to a reserve, placed on inactive status, or discharged  
 20 soldier, sailor, marine, or nurse of the second World War, army of  
 21 occupation in Germany November 12, 1918, to July 11, 1923, Ameri-  
 22 can expeditionary forces in Siberia November 12, 1918, to April 30,  
 23 1920, second Nicaraguan campaign with the navy or marines in Nica-  
 24 ragua or on combatant ships 1926-1933, second Haitian suppressions

25 of insurrections 1919-1920, navy and marine operations in China  
 26 1937-1939 and Yangtze service with navy and marines in Shanghai  
 27 or in the Yangtze Valley 1926-1927 and 1930-1932 or of the Korean  
 28 Conflict at any time between June 27, 1950, and January 31, 1955,  
 29 both dates inclusive, or *those who served on active duty during the*  
 30 Vietnam Conflict beginning August 5, 1964, and ending on June 30,  
 31 1973, both dates inclusive, and as defined in chapter sixty-four (64),  
 32 section three (3), Laws of the Sixty-fifth General Assembly, 1973  
 33 Session the date the armed forces of the United States are directed  
 34 by formal order of the government of the United States to cease hos-  
 35 tilities, both dates inclusive, as well as those serving honorably on  
 36 active military duty during the time of the Vietnam Conflict.

1 SEC. 129. Section four hundred twenty-seven A point two  
 2 (427A.2), unnumbered paragraph one (1), Code 1973, is amended  
 3 to read as follows:

4 Persons entitled to exemption from personal property tax under  
 5 provisions of section 427.3, shall be granted such exemption, in addi-  
 6 tion to the credits provided by this chapter. There is hereby granted  
 7 a credit of not to exceed ~~two ten thousand seven hundred~~ dollars  
 8 against the assessed value of tangible personal property as defined  
 9 in section 427A.1, owned by a person or business enterprise.

1 SEC. 130. Section four hundred twenty-seven A point four  
 2 (427A.4), unnumbered paragraphs one (1), two (2), three (3) and  
 3 five (5), Code 1973, are amended to read as follows:

4 No person or business enterprise in the state shall be allowed a  
 5 credit on personal property tax in excess of ~~two ten thousand seven~~  
 6 ~~hundred~~ dollars assessed valuation. Any person or business enter-  
 7 prise who owns personal property subject to taxation in more than  
 8 one county of the state shall designate in reporting such property to  
 9 the assessor for the purpose of assessment as required in section  
 10 427A.1 in which counties of the state the property is located and may  
 11 claim the entire credit in one county or a proportionate part thereof  
 12 in each county where the property is situated, and in no case shall he  
 13 claim more than the ~~two ten thousand seven hundred~~ dollars assessed  
 14 value for all personal property assessed in all counties.

15 Each year, on or before July ~~±~~ first, the taxpayer shall deliver to  
 16 the assessor an application for personal property tax credit and state  
 17 by such affidavit or affidavits filed in each county where his personal  
 18 property is situated, that he has not claimed a total personal property  
 19 tax credit in all counties in excess of a total of ~~two ten thousand seven~~  
 20 ~~hundred~~ dollars assessed valuation.

21 It shall be the duty of the assessor to examine claims for such  
 22 credit filed with him and recommend on each such claim the disallow-  
 23 ance thereof where it appears that an owner of tangible personal  
 24 property has attempted to divide the ownership thereof for purpose  
 25 of obtaining additional credit beyond the amount of ~~two ten thousand~~  
 26 ~~seven hundred~~ dollars in a year.

27 Any person making a false affidavit for the purpose of obtaining  
 28 the credit provided for in this section, or who knowingly receives  
 29 such credit without being legally entitled thereto, or who makes claim  
 30 for credit of more than ~~two ten thousand seven hundred~~ dollars in the  
 31 state shall be guilty of a misdemeanor and upon conviction thereof  
 32 shall be fined not more than one hundred dollars or imprisoned in the

33 county jail for not more than thirty days or be both so fined and  
34 imprisoned.

1 SEC. 131. Section four hundred twenty-seven A point five  
2 (427A.5), unnumbered paragraph one (1), Code 1973, is amended  
3 to read as follows:

4 If personal property is owned separately by a husband and wife,  
5 they may divide the credit or one may take the entire credit, but in  
6 no case may a husband and wife receive a total credit of more than  
7 ~~two ten thousand seven hundred~~ dollars unless husband, wife or  
8 minor children own farm units separately. If personal property is  
9 owned by separate business enterprises and the business enterprises  
10 are controlled or owned by the same person, the separate business  
11 enterprises may divide the credit or one may take the entire credit,  
12 but in no case may separate business enterprises which are controlled  
13 or owned by the same person receive a total exemption of more than  
14 ~~two ten thousand seven hundred~~ dollars.

1 SEC. 132. Section four hundred forty-one point sixteen (441.16),  
2 unnumbered paragraph seven (7), Code 1973, is amended to read as  
3 follows:

4 Any tax for the maintenance of the office of assessor and other  
5 assessment procedure shall be levied only upon the property in the area  
6 assessed by said assessor and such tax levy shall not exceed ~~one and~~  
7 ~~one-half mills~~ *forty and one-half cents per thousand dollars of as-*  
8 *essed value* in assessing areas where the valuation upon which the tax  
9 is levied does not exceed ~~twenty-five ninety-two million six hundred~~  
10 ~~thousand~~ dollars; ~~one and one-quarter mills~~ *thirty-three and three-*  
11 *fourths cents per thousand dollars of assessed value* in assessing  
12 areas where the valuation upon which the tax is levied exceeds  
13 ~~twenty-five ninety-two million six hundred thousand~~ dollars and does  
14 not exceed ~~thirty one hundred eleven million one hundred twenty~~  
15 ~~thousand~~ dollars; ~~one mill~~ *twenty-seven cents per thousand dollars*  
16 *of assessed value* in assessing areas where the valuation upon which  
17 the tax is levied exceeds ~~thirty one hundred eleven million one hun-~~  
18 ~~dred twenty thousand~~ dollars. The county treasurer shall credit the  
19 sums received from such levy to a separate fund to be known as the  
20 "assessment expense fund" and from which fund all expenses in-  
21 curred under this chapter shall be paid. In the case of a county where  
22 there is more than one assessor the treasurer shall maintain separate  
23 assessment expense funds for each assessor.

1 SEC. 133. Section four hundred forty-one point twenty-two  
2 (441.22), Code 1973, is amended to read as follows:

3 **441.22 Forest and fruit-tree reservations.** Forest reservations  
4 fulfilling the conditions of sections 161.1 to 161.13, inclusive, shall be  
5 assessed on a taxable valuation of ~~four~~ *fourteen dollars and eighty-*  
6 *two cents per acre.* Fruit-tree reservations shall be assessed on a  
7 taxable valuation of ~~four~~ *fourteen dollars and eighty-two cents per*  
8 *acre for a period of eight years from the time of planting.* In all other  
9 cases where trees are planted upon any tract of land, without regard  
10 to area, for forest, fruit, shade, or ornamental purposes, or for wind-  
11 breaks, the assessor shall not increase the valuation of such property  
12 because of such improvements.

1 SEC. 134. Section four hundred forty-one point forty-five  
2 (441.45), subsections one (1) through four (4), Code 1973, are  
3 amended to read as follows:

4 1. The number of acres of land and the aggregate ~~actual and~~ tax-  
5 able values of the same, exclusive of town lots, returned by the asses-  
6 sors, as corrected by the board of review.

7 2. The aggregate ~~actual and~~ taxable values of real estate in each  
8 township, city, and town in the county, returned as corrected by the  
9 board of review.

10 3. The aggregate ~~actual and~~ taxable values of personal property.

11 4. An abstract as to the number and value of all animals as the  
12 same are returned by the assessor, showing the aggregate ~~actual and~~  
13 taxable values and number of each kind or class, and such other facts  
14 as may be required by the director of revenue.

1 SEC. 135. Section four hundred forty-one point forty-nine  
2 (441.49), Code 1973, is amended to read as follows:

3 441.49 **Adjustment by assessor.** The director shall keep a record  
4 of the review and adjustment proceedings and finish such proceed-  
5 ings on or before the third Monday of October. He shall notify each  
6 assessor by mail of the final action taken by him at such proceedings  
7 and specify any adjustments in the valuations of any kind or class  
8 of property to be made effective for the assessor jurisdiction. The  
9 assessor shall, after December ~~31~~ *thirty-first* of the year in which the  
10 adjustments were ordered by the director and prior to April ~~16~~ *six-*  
11 *teenth* of the year following, review the actual and assessed valuations  
12 then in effect on any part or all of the real estate of the class or classes  
13 of property whose valuations were adjusted by the director and the  
14 assessor shall revalue and reassess to the end that the aggregate  
15 actual valuation for each class of property affected will be the amount  
16 determined by the director. In making such adjustments the assessor  
17 shall see to it that in no case shall the assessed value of an individual  
18 property exceed ~~twenty-seven~~ *one hundred* percent of its actual value  
19 determined in accordance with section 441.21. For the purposes of  
20 this section, a taxpayer affected by the assessor's revaluation and re-  
21 assessment shall have the right to have the same reviewed in the  
22 manner provided for in sections 441.37, 441.38 and 441.39, but such  
23 review shall be limited only to the action taken by the assessor for the  
24 current year, not for prior years. By no later than April ~~21~~ *twenty-*  
25 *first*, the assessor shall submit to the director of revenue, on forms  
26 prescribed by the director, a report of whatever action he has taken  
27 to comply with the equalization order issued to him the previous  
28 October. If the director of revenue determines that, for any reason,  
29 the assessor has not complied with the equalization order by making  
30 the necessary adjustments in valuations, he shall on or about May ~~1~~  
31 *first* so notify the local board of review. Upon its receipt of such  
32 notification, the board of review shall make the necessary adjust-  
33 ments to arrive at the level of assessment as provided for in the  
34 equalization order, and shall notify, through publications in official  
35 newspapers of general circulation, any class or classes of property  
36 affected by such action. By no later than May ~~31~~ *thirty-first*, the  
37 board of review shall submit to the director of revenue, on forms  
38 prescribed by the director, a report of the action taken to comply  
39 with the equalization order. The director of revenue shall reconvene



40 the local board of review as prescribed in section 421.17, subsection  
41 10.

1 SEC. 136. Section four hundred forty-one point fifty (441.50),  
2 Code 1973, is amended to read as follows:  
3 **441.50 Appraisers employed.** The conference board shall have  
4 power to employ appraisers or other technical or expert help to assist  
5 in the valuation of property, the cost thereof to be paid in the same  
6 manner as other expenses of the assessor's office. The conference  
7 board may certify for levy annually an amount not to exceed ~~one and~~  
8 ~~one-half mills upon all forty and one-half cents per thousand dollars~~  
9 *of assessed value of taxable property for the purpose of establishing*  
10 *a special appraiser's fund, to be used only for such purposes. From*  
11 *time to time the conference board may direct the transfer of any*  
12 *unexpended balance in the special appraiser's fund to the assessment*  
13 *expense fund.*

1 SEC. 137. Section four hundred forty-two point one (442.1), as  
2 amended by Acts of the Sixty-fifth General Assembly, 1973 Session,  
3 chapter two hundred fifty-eight (258), section one (1), is amended  
4 to read as follows:  
5 **442.1 State school foundation program.** This chapter establishes  
6 a state school foundation program. For each school year, each school  
7 district in the state is entitled to receive state school foundation aid,  
8 which shall be an amount per pupil equal to the difference between  
9 the amount per pupil of foundation property tax in the district, and  
10 the state foundation base or the district cost per pupil, whichever is  
11 less. However, for the school years beginning July 1, 1973, and  
12 July 1, 1974, only, if the amount so determined for any district is  
13 less than two hundred dollars per pupil, the district is entitled to  
14 receive not less than two hundred dollars per pupil except when a  
15 district's total general fund ~~millage tax~~ *rate is reduced to ninety per-*  
16 *cent or less of the district's total general fund millage tax rate for the*  
17 *school year beginning July 1, 1970. In this case the district is entitled*  
18 *to receive only that portion of the two hundred dollars per pupil*  
19 *necessary to retain that ten percent reduction. In making computa-*  
20 *tions and payments under this chapter, the state comptroller shall*  
21 *round amounts to the nearest whole dollar.*

1 SEC. 138. Section four hundred forty-two point two (442.2), un-  
2 numbered paragraph one (1), Code 1973, is amended to read as fol-  
3 lows:  
4 **442.2 Foundation property tax.** Each school district shall cause to  
5 be levied each year, for the school general fund, a foundation property  
6 tax of ~~twenty mills per dollar~~ *five dollars and forty cents per thou-*  
7 *sand dollars of assessed valuation on all taxable property in the dis-*  
8 *trict. For the purpose of this chapter, a school district is defined as*  
9 *a school corporation organized under chapter 274. Each county audi-*  
10 *tor shall certify to each school district within the county and to the*  
11 *state comptroller, not later than October 1<sup>st</sup> each year, the assessed*  
12 *valuation of taxable property for the current year in each school*  
13 *district within the county.*

1 SEC. 139. Acts of the Sixty-fifth General Assembly, 1973 Session,  
2 chapter two hundred fifty-four (254), section five (5), is amended  
3 to read as follows:

4 Sec. 5. Section four hundred forty-two point two (442.2), Code  
5 1973, is amended by adding the following new unnumbered para-  
6 graph:

7 NEW UNNUMBERED PARAGRAPH. The amount paid to each school  
8 district for the tax credit for livestock under this Act shall be re-  
9 garded as property tax. The portion of the payment which is founda-  
10 tion property tax shall be determined by applying the foundation  
11 property tax millage rate to the taxable value of livestock assessed  
12 for taxation in the district as of January 1, 1973, determined pur-  
13 suant to this Act, and adjusted to actual value as provided in section  
14 one hundred seventy-four (174) of this Act.

1 SEC. 140. Acts of the Sixty-fifth General Assembly, 1973 Ses-  
2 sion, chapter two hundred fifty-five (255), section five (5), is  
3 amended to read as follows:

4 Sec. 5. Section four hundred forty-two point two (442.2), Code  
5 1973, is amended by adding the following new paragraph:

6 NEW PARAGRAPH. The amount paid to each school district from  
7 the personal property tax replacement fund established by this Act  
8 shall be regarded as property tax. For budget years beginning after  
9 the year in which the ninth increase in the additional personal prop-  
10 erty tax credit becomes effective as provided in this Act, the portion  
11 of the payment which is foundation property tax shall be deter-  
12 mined by applying the foundation property tax millage rate to the  
13 total assessed actual value of all personal property assessed for tax-  
14 ation in the district as of January 1, 1973, excluding livestock, but  
15 including other personal property eligible for tax credits granted by  
16 chapter four hundred twenty-seven A (427A) of the Code as amended  
17 by this Act. For budget years to and including the year in which the  
18 ninth increase in the additional personal property tax credit becomes  
19 effective as provided in this Act, the portion of the payment which is  
20 foundation property tax shall be determined by the state comptroller  
21 pursuant to uniform methods established by him.

1 SEC. 141. Section four hundred forty-two point nine (442.9),  
2 subsection one (1), paragraphs b and c, as amended by Acts of the  
3 Sixty-fifth General Assembly, 1973 Session, chapter two hundred  
4 fifty-eight (258), section eight (8), and subsection two (2), Code  
5 1973, are amended to read as follows:

6 b. The district cost for the budget year is equal to the district  
7 cost per pupil for the budget year multiplied by the enrollment. A  
8 school district may not increase its district cost for the budget year  
9 except to the extent that an excess millage tax levy is authorized by  
10 the school budget review committee as provided in section 442.13,  
11 subsection eight (8).

12 c. The amount to be raised by the additional school district prop-  
13 erty tax levy is equal to the district cost for the budget year, less the  
14 product of the state or district foundation base and the enrollment.  
15 However, said amount shall be adjusted in accordance with the maxi-  
16 mum millage levy provided in section 442.10 and the maximum mill-  
17 age tax levy reduction provided in section 442.21.

18 2. No later than December 1 first of each year, the state comp-  
19 troller shall notify the county auditor of each county the amount,  
20 both in dollars and mills cents per thousand dollars of assessed value,

21 of the additional property tax levy in each school district in the  
 22 county. Each county auditor shall spread the additional property tax  
 23 levy for each school district over all taxable property in the district.

1 SEC. 142. Section four hundred forty-two point ten (442.10),  
 2 Code 1973, as amended by Acts of the Sixty-fifth General Assembly,  
 3 1973 Session, chapter two hundred fifty-eight (258), section nine  
 4 (9), is amended to read as follows:

5 **442.10 Maximum millage levy.** For the purpose of determining  
 6 the maximum ~~millage tax~~ levy for the general fund in a school dis-  
 7 trict, the state comptroller shall determine the sum of the foundation  
 8 property tax levy and the additional property tax levy, in ~~mills dollars~~  
 9 *and cents per thousand dollars of assessed value*. When this total  
 10 ~~millage~~ levy exceeds the district general fund levy in ~~mills~~ for the  
 11 school year which began July 1, 1970, he shall adjust the district  
 12 general fund ~~millage~~ levy to a rate equal to the ~~millage~~ levy for the  
 13 school year beginning July 1, 1970, except that *an excess millage tax*  
 14 *levy* authorized by the school budget review committee, as provided  
 15 in section 442.13, subsection eight (8), may be added to that rate.

1 SEC. 143. Section four hundred forty-two point eleven (442.11),  
 2 Code 1973, as amended by Acts of the Sixty-fifth General Assembly,  
 3 1973 Session, chapter two hundred fifty-eight (258), section ten  
 4 (10), is amended to read as follows:

5 **442.11 Guaranteed state aid.** For the school year beginning July  
 6 1, 1972, and for the next four succeeding school years, the state shall  
 7 provide specific funds, called guaranteed state aid, to any school dis-  
 8 trict in which the amount to be raised by the maximum ~~millage~~ levy  
 9 plus the state school foundation aid, does not meet the district cost.

10 There is hereby appropriated from the general fund of the state  
 11 to the department of public instruction moneys sufficient to pay the  
 12 guaranteed state aid provided in this section. The state comptroller  
 13 shall pay this aid in installments, at the same time as the installments  
 14 of state school foundation aid are paid.

1 SEC. 144. Section four hundred forty-two point thirteen (442.13),  
 2 subsections seven (7) and ten (10), Code 1973, as amended by Acts  
 3 of the Sixty-fifth General Assembly, 1973 Session, chapter two hun-  
 4 dred fifty-eight (258), section eleven (11), are amended to read as  
 5 follows:

6 7. If a nonpublic school closes wholly or in part, the committee  
 7 may authorize an increase in the district general fund ~~millage tax~~  
 8 levy beyond the maximum permitted by section four hundred forty-  
 9 two point ten (442.10) of the Code, but only to the extent necessary  
 10 to cover the cost of absorbing the former nonpublic school pupils into  
 11 the public school system. The school board shall establish the amount  
 12 of necessary increased cost to the satisfaction of the school budget  
 13 review committee before an increase in ~~millage tax~~ *levy* is authorized.

14 10. When the committee makes a decision under subsections three  
 15 (3) through nine (9) of this section, it shall make all necessary  
 16 changes in the district cost, budget, and ~~millage tax~~ *levy*. It shall give  
 17 written notice of its decision, including all such changes, to the school  
 18 board through the state comptroller.

1 SEC. 145. Section four hundred forty-three point two (443.2),  
 2 Code 1973, is amended to read as follows:

3     **443.2 Tax list.** Before the first day of January in each year, the  
4 county auditor shall transcribe the assessments of the several town-  
5 ships, towns, or cities into a book or record, to be known as the tax  
6 list, properly ruled and headed, with separate columns, in which  
7 shall be entered the names of the taxpayers, descriptions of lands,  
8 number of acres and value, numbers of town lots and value, value  
9 of personal property and each description of tax, with a column for  
10 polls and one for payments, and shall complete the same by entering  
11 the amount due on each installment, separately, and carrying out  
12 the total of both installments. The total of all columns of each page  
13 of each book or other record shall balance with the tax totals. In any  
14 case where in transcribing such assessments any county auditor has  
15 heretofore failed or hereafter fails to enter the actual value opposite  
16 each item of taxable property on the tax list, then the aggregate  
17 actual value, as well as the aggregate taxable value, of all such tax-  
18 able property within such county and each political or municipal cor-  
19 poration therein shall be transcribed from such books and records of  
20 assessment onto such tax list in order that the actual value of the  
21 taxable property within each county or other political or municipal  
22 corporation therein may be ascertained and shown by the tax list for  
23 the purpose of computing the debt incurring capacity of such county  
24 or other political or municipal corporation therein.

1     **SEC. 146.** Section four hundred forty-three point three (443.3),  
2 Code 1973, is amended to read as follows:

3     **443.3 Correction—tax apportioned.** At the time of transcribing  
4 said assessments into the tax list, the county auditor shall correct  
5 all transfers up to date and place the legal descriptions of all real  
6 estate in the name of the owner at said date as shown by the trans-  
7 fer book in his office. At the end of the list for each township, town,  
8 or city he shall make an abstract thereof, and apportion the consoli-  
9 dated tax among the respective funds to which it belongs, according  
10 to the number of mills amounts levied for each.

1     **SEC. 147.** Section four hundred forty-three point five (443.5),  
2 Code 1973, is amended to read as follows:

3     **443.5 Aggregate valuations certified.** At the time of delivering  
4 the list to the treasurer, the auditor shall furnish to the director of  
5 revenue a certified statement showing separately the aggregate actual  
6 and taxable valuations of the real and personal property in the county,  
7 and also the aggregate amount of each separate tax as shown by the  
8 tax list.

1     **SEC. 148.** Section four hundred forty-three point twenty-one  
2 (443.21), Code 1973, is amended to read as follows:

3     **443.21 Assessments certified to county auditor.** All assessors and  
4 assessing bodies, including the department of revenue having author-  
5 ity over the assessment of property for tax purposes shall certify to  
6 the county auditor of each county the actual and assessed values of all  
7 the taxable property in such county as finally equalized and deter-  
8 mined, and the same shall be transcribed onto the tax lists as required  
9 by section 443.2.

1     **SEC. 149.** Section four hundred forty-four point four (444.4),  
2 Code 1973, is amended to read as follows:

3     **444.4 Fractional rates disregarded.** If in adjusting the rate to be  
 4 levied in any taxing district to conform to law, such rates shall make  
 5 necessary the levying of a fraction of a mill in excess of one-half of  
 6 one-tenth of a mill cent, said fractional excess may be computed as  
 7 one-tenth of a mill one cent, which latter shall be the smallest required  
 8 to be spread upon the tax lists for any purpose except rates applicable  
 9 to a state purpose.

1     **SEC. 150.** Section four hundred forty-four point nine (444.9),  
 2 subsections two (2) and four (4), Code 1973, are amended to read  
 3 as follows:

4     **2. Ordinary county revenue.** For ordinary county revenue, not to  
 5 exceed ~~four and one-half mills on a dollar~~ *one dollar and twenty-one*  
 6 *and one-half cents per thousand dollars of assessed value* in counties  
 7 having an assessed ~~valuation~~ *value* of less than ~~sixteen~~ *fifty-nine* mil-  
 8 *lion two hundred sixty thousand* dollars, not to exceed ~~four mills on a~~  
 9 ~~dollar~~ *one dollar and eight cents per thousand dollars of assessed*  
 10 *value* in counties having an assessed ~~valuation~~ *value* of ~~sixteen~~ *fifty-*  
 11 *nine million two hundred sixty thousand* dollars or more and less than  
 12 ~~twenty-six~~ *ninety-six million three hundred thousand* dollars, not to  
 13 exceed ~~three and one-half mills on a dollar~~ *ninety-four and one-half*  
 14 *cents per thousand dollars of assessed value* in counties having an  
 15 assessed ~~valuation~~ *value\** of ~~twenty-six~~ *ninety-six million three hun-*  
 16 *dred thousand* dollars or more and less than ~~thirty-two~~ *one hundred*  
 17 *eighteen million five hundred twenty thousand* dollars, and not to  
 18 exceed ~~three mills on a dollar~~ *eighty-one cents per thousand dollars*  
 19 *of assessed value* in counties having an assessed ~~valuation~~ *value* of  
 20 ~~thirty-two~~ *one hundred eighteen million five hundred twenty thou-*  
 21 *sand* dollars or more.

22     **4. Des Moines county levy.** In all counties having a population of  
 23 thirty-five thousand, or more, and not more than forty thousand, and  
 24 having an ordnance plant located therein owned by the United States  
 25 government, the board of supervisors may, with the approval of the  
 26 state comptroller, levy not to exceed ~~two mills on a dollar~~ *fifty-four*  
 27 *cents per thousand dollars of assessed value* under the provisions of  
 28 this section.

1     **SEC. 151.** Section four hundred forty-four point eleven (444.11),  
 2 Code 1973, is amended to read as follows:

3     **444.11 County orphan fund.** The board of supervisors may levy  
 4 a tax, not exceeding ~~one-eighth mill on the dollar~~ *three and three-*  
 5 *eighths cents per thousand dollars of assessed value* in any one year,  
 6 on all the taxable property in its county, at the same time other taxes  
 7 are levied, and to be collected in the same manner, to aid in and for  
 8 the maintenance and education of destitute orphans. The fund thus  
 9 raised shall be called the "county orphan fund", and shall be expended  
 10 in such sums and manner as the exigencies of each case may demand.  
 11 If there be such children who are without guardian, or, having one,  
 12 are neglected, they shall be cared for through some suitable person  
 13 to be appointed by the board.

1     **SEC. 152.** Section four hundred forty-five point fifty-seven  
 2 (445.57), Code 1973, is amended to read as follows:

3     **445.57 Monthly apportionment.** On or before the tenth day of  
 4 each month, the treasurer shall apportion all taxes collected during

\*value probably intended

5 the preceding month among the several funds to which they belong  
6 according to the ~~number of mills amount~~ levied for each fund, and  
7 the interest and penalties thereon to the general fund, and shall enter  
8 the same upon his cash account, and report the amount of each tax  
9 and the interest and penalties collected on the same to the county  
10 auditor, who shall charge him in each fund with the same.

1 SEC. 153. Section four hundred fifty-five B point eighty-one  
2 (455B.81), Code 1973, is amended to read as follows:

3 455B.81 **Tax levy.** The board of supervisors of any county may,  
4 in lieu of the levy authorized by section 332.32, annually levy a tax  
5 not to exceed ~~one-fourth mill on all six and three-fourths cents per~~  
6 *thousand dollars of assessed value of taxable property in the county*  
7 *outside the incorporated limits of any city or town for the purpose*  
8 *of planning a sanitary disposal project or of paying the interest and*  
9 *principal of bonds issued pursuant to the provisions of section 346.23*  
10 *as they become due. The levy authorized by this section shall be the*  
11 *only mill levy that the board of supervisors may authorize for the*  
12 *purposes of this section, notwithstanding the provisions of section*  
13 *346.11 or any other provision of law.*

1 SEC. 154. Section four hundred sixty-six point five (466.5), Code  
2 1973, is amended to read as follows:

3 466.5 **Annual installments.** If the proposed improvement is the  
4 maintenance of a levee, the amount collected in any one year shall  
5 not exceed ~~twelve and one-half mills on the dollar~~ *three dollars and*  
6 *thirty-seven and one-half cents per thousand dollars* of the assess-  
7 ment valuation, which said assessment shall be levied at a level rate  
8 on the assessable value of the said lands, improvements, easements,  
9 and railroads within the district. If the amount necessary to pay for  
10 the improvement exceeds said sum, it shall be levied and collected in  
11 annual installments of twenty or less. For all other improvements,  
12 the board shall levy a rate sufficient to pay for the same, and may, at  
13 their discretion, make the same payable in annual installments of  
14 twenty or less.

1 SEC. 155. Section four hundred sixty-six point seven (466.7),  
2 Code 1973, is amended to read as follows:

3 466.7 **Cost of maintaining.** The board of supervisors shall have  
4 the right and power to keep and maintain any such levee, ditches,  
5 drains, or system of drainage, either in whole or in part, established  
6 under sections 466.1 to 466.6, inclusive, as may in their judgment be  
7 required, and to levy the expense thereof upon the real estate within  
8 such drainage district as herein provided for, and collect and expend  
9 the same; provided, however, that no such work which shall impose  
10 a tax exceeding ~~twelve and one-half mills on the dollar~~ *three dollars*  
11 *and thirty-seven and one-half cents per thousand dollars* on the  
12 assessable value of the lands and improvements within the district  
13 shall be authorized by them, unless the same is first petitioned for  
14 and authorized in substantially the manner required by this chapter  
15 for the inauguration of new work except that if such work is of the  
16 kinds contemplated by section 455.135, and the cost thereof is within  
17 the limitations of said section, or is of the kinds contemplated by  
18 section 455.201, and the cost thereof is within the limitations of said  
19 section, then the provisions of section 455.135 or section 455.201 shall  
20 supersede the limitations of this section.

1 SEC. 156. Section four hundred sixty-seven A point twenty  
2 (467A.20), unnumbered paragraph four (4), Code 1973, is amended  
3 to read as follows:

4 The board or boards of supervisors shall upon receipt of certifi-  
5 cation from the governing body of the district make the necessary  
6 millage levy on the assessed valuation of all real estate within the  
7 boundaries of the subdistrict lying within their respective county to  
8 raise said amounts, but in no event to exceed ~~four mills~~ *one dollar and*  
9 *eight cents per thousand dollars of assessed value.*

1 SEC. 157. Section four hundred sixty-seven B point nine  
2 (467B.9), Code 1973, is amended to read as follows:

3 **467B.9 Tax.** The county board of supervisors may annually levy  
4 a tax not to exceed ~~one-quarter mill~~ *on six and three-fourths cents per*  
5 *thousand dollars of assessed value of all agricultural lands in the*  
6 *county, the same to be used to acquire land or rights or interests*  
7 *therein by purchase or condemnation, and for repair, alteration,*  
8 *maintenance, and operation of the present and future works of im-*  
9 *provement built on lands under the control or jurisdiction of the*  
10 *county, as provided for in this chapter.*

1 SEC. 158. Section four hundred eighty-three point one (483.1),  
2 unnumbered paragraph one (1), Code 1973, is amended to read as  
3 follows:

4 The qualified voters of the following named districts may file a  
5 petition under the conditions hereinafter specified to vote taxes not  
6 exceeding ~~one and one-fourth~~ *thirty-four hundredths of one percent*  
7 *on the assessed value of the real property within the district for any*  
8 *of the following purposes:*

1 SEC. 159. Section four hundred eighty-three point fourteen  
2 (483.14), Code 1973, is amended to read as follows:

3 **483.14 Limitation.** The aggregate amount of taxes on property  
4 in aid of railroads shall not during any ten years exceed ~~five~~ *one and*  
5 *thirty-five hundredths percent on the assessed value thereof.*

1 SEC. 160. Section five hundred sixty-five point eight (565.8),  
2 Code 1973, is amended to read as follows:

3 **565.8 Tax voted to maintain.** When any county, city, or town  
4 shall receive by gift or devise, property, real or personal, for the  
5 purpose of establishing any institution of benevolence including hos-  
6 pitals, and no sufficient fund or endowment is provided for its main-  
7 tenance, or is received upon condition that the donee or devisee pro-  
8 vide for aiding the maintenance of such institution by a tax levy  
9 upon the assessed property of such municipality, it shall be the duty  
10 of the governing board of such municipality to submit by resolution  
11 to the qualified electors thereof at a regular or special election the  
12 question whether there shall be levied upon the assessed property of  
13 such municipality an annual tax not exceeding ~~three-fourths mill~~ *on*  
14 *the dollar twenty and one-fourth cents per thousand dollars of*  
15 *assessed value for the purpose of aiding the maintenance of such*  
16 *institution. The said proposition shall be submitted in the manner*  
17 *provided for similar propositions in the title on elections.*

1 SEC. 161. Section five hundred sixty-five point nine (565.9), Code  
2 1973, is amended to read as follows:

3 565.9 **Amount of levy.** If a majority of the votes cast at such  
4 election on the proposition so submitted shall be in favor of the prop-  
5 osition, the governing board of such municipality shall determine the  
6 amount to be levied for such purpose, not exceeding ~~three-fourths mill~~  
7 ~~on the dollar~~ *twenty and one-fourth cents per thousand dollars of*  
8 *assessed value*, and the amount so fixed shall be levied upon the as-  
9 sessed property of such municipality and collected in the same man-  
10 ner as other taxes of such municipality are levied and collected.

1 SEC. 162. Section five hundred sixty-five point twelve (565.12),  
2 Code 1973, is amended to read as follows:

3 565.12 **Condition as to annuity.** When a gift or bequest is condi-  
4 tioned upon the payment of an annuity to the donor, or any other  
5 person, the governing board of such municipality may, upon accept-  
6 ance of such gift or bequest, agree to pay such annuity providing the  
7 amount thereof does not exceed five percent of the amount of the gift  
8 or bequest and does not exceed the amount realized from a ~~one mill~~  
9 *tax levy of twenty-seven cents per thousand dollars of assessed value*  
10 upon the taxable property of said municipality.

1 SEC. 163. Section five hundred sixty-five point thirteen (565.13),  
2 Code 1973, is amended to read as follows:

3 565.13 **Annuity tax.** To provide for the payment of such annuity,  
4 said municipality, through its proper officers, shall annually there-  
5 after levy a tax, not exceeding ~~three-fourths mill~~ *twenty and one-*  
6 *fourth cents per thousand dollars of assessed value*, sufficient to pay  
7 such annuity.

1 SEC. 164. Section five hundred sixty-five point fourteen (565.14),  
2 Code 1973, is amended to read as follows:

3 565.14 **Limitation on acceptance.** No agreement shall be made  
4 unless the annuity provided for therein, and all annuities provided  
5 for under prior agreements, may be paid from the proceeds of one  
6 annual tax levy of ~~three-fourths mill~~ *twenty and one-fourth cents per*  
7 *thousand dollars of assessed value.*

1 SEC. 165. Section six hundred thirteen A point seven (613A.7),  
2 Code 1973, is amended to read as follows:

3 613A.7 **Insurance.** The governing body of any municipality may  
4 purchase a policy of liability insurance insuring against all or any  
5 part of liability which might be incurred by such municipality or its  
6 officers, employees and agents under the provisions of section 613A.2  
7 and may similarly purchase insurance covering torts specified in sec-  
8 tion 613A.4. The premium costs of such insurance may be levied  
9 in excess of any ~~millage~~ tax limitation imposed by statute. Any in-  
10 dependent or autonomous board or commission in the municipality  
11 having authority to disburse funds for a particular municipal func-  
12 tion without approval of the governing body may similarly procure  
13 liability insurance within the field of its operation. The procure-  
14 ment of such insurance constitutes a waiver of the defense of govern-  
15 mental immunity as to those exceptions listed in section 613A.4 to  
16 the extent stated in such policy but shall have no further effect on  
17 the liability of the municipality beyond the scope of this chapter.



18 The existence of any insurance which covers in whole or in part any  
 19 judgment or award which may be rendered in favor of the plaintiff,  
 20 or lack of any such insurance, shall not be material in the trial of  
 21 any action brought against the governing body of any municipality,  
 22 or their officers, employees or agents and any reference to such in-  
 23 surance, or lack of same, shall be grounds for a mistrial.

1 SEC. 166. Section six hundred thirteen A point ten (613A.10),  
 2 Code 1973, is amended to read as follows:

3 **613A.10 Tax to pay judgment or settlement.** When a final judg-  
 4 ment is entered against or a settlement is made by a municipality  
 5 for a claim within the scope of sections 613A.2 or 613A.8, payment  
 6 shall be made and the same remedies shall apply in the case of non-  
 7 payment as in the case of other judgments against the municipality.  
 8 If said judgment or settlement is unpaid at the time of the adoption  
 9 of the annual budget, it shall budget an amount sufficient to pay the  
 10 judgment or settlement together with interest accruing thereon to  
 11 the expected date of payment. Such tax may be levied in excess of  
 12 any millage limitation imposed by statute.

1 SEC. 167. Acts of the Sixty-fourth General Assembly, 1972 Ses-  
 2 sion, chapter one thousand eighty-one (1081), section three (3), un-  
 3 numbered paragraph one (1), is amended to read as follows:

4 The board of supervisors of each county shall levy in 1972 and  
 5 annually thereafter for three consecutive years a tax of ~~two hun-~~  
 6 ~~dredths of a mill against one-half cent per thousand dollars of the~~  
 7 assessed value of the taxable property of the county, to be collected  
 8 at the same time and in the same manner as other property taxes and  
 9 the proceeds of the levy shall be deposited in the county indemnifica-  
 10 tion fund.

1 SEC. 168. Acts of the Sixty-fourth General Assembly, 1972 Ses-  
 2 sion, chapter one thousand eighty-eight (1088), section eighty-two  
 3 (82), is amended to read as follows:

4 Sec. 82. A city may certify taxes to be levied by the county on  
 5 all taxable property within the city limits, for all city government  
 6 purposes. However, the tax levied by a city on lots of more than  
 7 ten acres and the personal property thereon, occupied and used for  
 8 agricultural or horticultural purposes, may not exceed ~~one and one-~~  
 9 ~~fourth mills thirty-three and three-fourths cents per thousand dollars~~  
 10 ~~of assessed value~~ in any year. A city's tax levy for the general fund  
 11 may not exceed ~~thirty mills on the dollar~~ *eight dollars and ten cents*  
 12 *per thousand dollars* of taxable value in any tax year, except for the  
 13 levies authorized in section ninety-three (93) of this Act.

1 SEC. 169. Acts of the Sixty-fourth General Assembly, 1972 Ses-  
 2 sion, chapter one thousand eighty-eight (1088), section eighty-eight  
 3 (88), unnumbered paragraph one (1), is amended to read as follows:

4 A city may establish a capital improvements reserve fund, and  
 5 may certify taxes not to exceed ~~two and one-half mills on the dollar~~  
 6 *sixty-seven and one-half cents per thousand dollars* of taxable value  
 7 each year to be levied for the fund for the purpose of accumulating  
 8 moneys for the financing of specified capital improvements, or carry-  
 9 ing out a specific capital improvement plan.

1 SEC. 170. Acts of the Sixty-fourth General Assembly, 1972 Ses-  
2 sion, chapter one thousand eighty-eight (1088), section eighty-nine  
3 (89), is amended to read as follows:

4 Sec. 89. A city may establish an emergency fund and may certify  
5 taxes not to exceed ~~one mill on the dollar~~ *twenty-seven cents per thou-*  
6 *sand dollars* of taxable value each year to be levied for the fund.  
7 Transfers may be made from the emergency fund to the general fund  
8 as provided in rules promulgated by the city finance committee cre-  
9 ated in section ninety-four (94) of this Act.

1 SEC. 171. Acts of the Sixty-fourth General Assembly, 1972 Ses-  
2 sion, chapter one thousand eighty-eight (1088), section ninety-three  
3 (93), is amended to read as follows:

4 Sec. 93. A city may certify, for the general fund levy, taxes  
5 which are not subject to the ~~thirty-mill~~ limit provided in section  
6 eighty-two (82) of this Act, and which are in addition to any other  
7 moneys the city may wish to spend for such purposes, as follows:

8 ~~1. A tax not to exceed one-half mill for voting machines, as pro-~~  
9 ~~vided in section fifty-two point three (52.3) of the Code.~~

10 ~~2 1.~~ A tax not to exceed ~~one-half mill~~ *thirteen and one-half cents*  
11 *per thousand dollars of assessed value* for the support of a municipal  
12 band, subject to the following:

13 a. Upon receipt of a petition valid under the provisions of section  
14 four (4) of this Act, the council shall submit to the voters at the next  
15 regular city election the question of whether a tax shall be levied.

16 b. If a majority approves the levy, it may be imposed.

17 c. The levy can be eliminated by the same procedure of petition and  
18 election.

19 d. A tax authorized by an election held prior to the effective date of  
20 this Act may be continued until eliminated by the council, or by peti-  
21 tion and election.

22 ~~3 2.~~ A tax not to exceed ~~five mills~~ *one dollar and thirty-five cents*  
23 *per thousand dollars of assessed value* for development, operation,  
24 and maintenance of a memorial building or monument, subject to the  
25 procedure provided in subsection ~~two (2)~~ *one (1)* of this section.

26 ~~4 3.~~ A tax not to exceed ~~one-eighth mill~~ *three and three-eighths*  
27 *cents per thousand dollars of assessed value* for support of a sym-  
28 phony orchestra, subject to the provisions of subsection ~~two (2)~~ *one*  
29 *(1)* of this section.

30 ~~5 4.~~ A tax not to exceed ~~one mill~~ *twenty-seven cents per thousand*  
31 *dollars of assessed value* for the operation of cultural and scientific  
32 facilities, subject to the provisions of subsection ~~two (2)~~ *one (1)* of  
33 this section, except that the question may be submitted on the coun-  
34 cil's own motion.

35 ~~6 5.~~ A tax to aid in the construction of a county bridge, subject to  
36 the provisions of subsection ~~two (2)~~ *one (1)* of this section, except  
37 that the question must be submitted at a special election. The  
38 expense of a special election under this subsection must be paid by  
39 the county. The notice of the special election must include full details  
40 of the proposal, including the location of the proposed bridge, the rate  
41 of tax to be levied, and all other conditions.

42 ~~7 6.~~ A tax to aid a company incorporated under the laws of this  
43 state in the construction of a highway or combination bridge across  
44 any navigable boundary river of this state, commencing or terminat-

45 ing in the city and suitable for use as highway, or for both highway  
46 and railway purposes. This tax levy is subject to the provisions of  
47 subsections ~~two (2) one (1)~~ and ~~six (6) five (5)~~ of this section. The  
48 levy is limited to ~~one-half of one percent of one dollar and thirty-five~~  
49 ~~cents per thousand dollars~~ of the assessed value of taxable property  
50 in the city. The estimated cost of the bridge must be at least ten  
51 thousand dollars, and the city aid may not exceed one-half of the  
52 estimated cost. The notice of the special election must include the  
53 name of the corporation to be aided, and all conditions required of the  
54 corporation. Tax moneys received for this purpose may not be paid  
55 over by the county treasurer until the city has filed a statement that  
56 the corporation has complied with all conditions.

57 8 7. If a tax has been voted for aid of a bridge under subsection  
58 ~~seven (7) six (6)~~ of this section, a further tax may be voted for the  
59 purpose of purchasing the bridge, subject to the provisions of sub-  
60 ~~section two (2) one (1)~~ of this section. The levy under this subsec-  
61 ~~tion is limited to one and one-fourth percent of three dollars and~~  
62 ~~thirty-seven and one-half cents per thousand dollars~~ of the assessed  
63 value of the taxable property in the city, payable in not less than ten  
64 annual installments.

65 9 8. A tax for the purpose of carrying out the terms of a contract  
66 for the use of a bridge by a city situated on a river over which a  
67 bridge has been built. The tax may not exceed ~~two and one-half mills~~  
68 ~~sixty-seven and one-half cents per thousand dollars of assessed value~~  
69 each year.

70 ~~10~~ 9. A tax for aid to a public transportation company, subject to  
71 the procedure provided in subsection ~~two (2) one (1)~~ of this section,  
72 except the question must be submitted at a special election. The levy  
73 is limited to ~~one-eighth mill three and three-eighths cents per thou-~~  
74 ~~sand dollars of assessed value~~. In addition to any other conditions the  
75 following requirements must be met before moneys received for this  
76 purpose may be paid over by the county treasurer:

77 a. The public transportation company shall provide the city with  
78 copies of state and federal income tax returns for the five years pre-  
79 ~~ceding the year for which payment is contemplated or for such lesser~~  
80 period of time as the company has been in operation.

81 b. The city shall, in any given year, be authorized to pay over only  
82 such sums as will yield not to exceed two percent of the public trans-  
83 ~~portation company's investment as the same is valued in its tax~~  
84 ~~depreciation schedule, provided that corporate profits and losses for~~  
85 ~~the five preceding years or for such lesser period of time as the com-~~  
86 ~~pany has been in operation shall not average in excess of a two per-~~  
87 ~~cent net return. Taxes levied under this subsection may not be used~~  
88 ~~to subsidize losses incurred prior to the election required by this sub-~~  
89 ~~section.~~

90 ~~11~~ 10. A tax for the operation and maintenance of a municipal  
91 transit system, and for the creation of a reserve fund for the system,  
92 in an amount not to exceed ~~two mills fifty-four cents per thousand~~  
93 ~~dollars of assessed value~~ each year, when the revenues from the  
94 transit system are insufficient for such purposes, but proceeds of the  
95 tax may not be used to pay interest and principal on bonds issued for  
96 the purposes of the transit system.

97 ~~12~~ 11. If a city has entered into a lease of a building or complex  
98 of buildings to be operated as a civic center, a tax sufficient to pay  
99 the installments of rent and for maintenance, insurance, and taxes  
100 not included in the lease rental payments.

101 ~~13~~ 12. A tax not to exceed ~~one-half mill~~ *thirteen and one-half cents*  
102 *per thousand dollars of assessed value* each year for operating and  
103 maintaining a civic center owned by a city.

104 ~~14~~ 13. A tax not to exceed ~~one-fourth mill~~ *six and three-fourths*  
105 *cents per thousand dollars of assessed value* for planning a sanitary  
106 disposal project.

107 ~~15~~ 14. A tax not to exceed ~~one mill~~ *twenty-seven cents per thou-*  
108 *sand dollars of assessed value* each year for an aviation authority as  
109 provided in section three hundred thirty A point fifteen (330A.15)  
110 of the Code.

111 ~~16~~ 15. If a city has joined with the county to form an authority  
112 for a joint county-city building, as provided in section two hundred  
113 eighty-two (282) of this Act, and has entered into a lease with the  
114 authority, a tax sufficient to pay the annual rent payable under the  
115 lease.

116 ~~17~~ 16. A tax not to exceed ~~one-fourth mill~~ *six and three-fourths*  
117 *cents per thousand dollars of assessed value* each year for a levee  
118 improvement fund in special charter cities as provided in section four  
119 hundred twenty point one hundred fifty-five (420.155) of the Code.

120 ~~18~~ 17. A tax not to exceed ~~one and one-fourth percent~~ *on three*  
121 *dollars and thirty-seven and one-half cents per thousand dollars of*  
122 *the assessed value* to aid a railway as provided in section four hun-  
123 dred eighty-three point one (483.1) of the Code.

124 ~~19~~ 18. A tax not to exceed ~~three-fourths mill~~ *twenty and one-half*  
125 *cents per thousand dollars of assessed value* each year to maintain an  
126 institution received by gift or devise, as provided in section five hun-  
127 dred sixty-five point eight (565.8) of the Code.

1 SEC. 172. Acts of the Sixty-fifth General Assembly, 1973 Ses-  
2 sion, chapter two hundred fifty-five (255), section one (1), third  
3 new section, is amended to read as follows:

4 NEW SECTION. For each annual assessment of personal property  
5 through the final assessment, the total assessed value of all personal  
6 property in each assessing jurisdiction shall not exceed the total  
7 ~~assessed~~ *actual* value of all personal property in the assessing juris-  
8 diction as of January 1, 1973, excluding livestock. The assessor shall  
9 determine the tentative assessed value of all taxable personal prop-  
10 erty in accordance with chapter four hundred forty-one (441) of the  
11 Code. If the total tentative assessed value exceeds the limitation  
12 established by this section, the assessor shall reduce the tentative  
13 assessed value of each taxpayer's personal property by the same per-  
14 centage, so that the total assessed value of all personal property in the  
15 assessing jurisdiction shall be equal to the total ~~assessed~~ *actual* value  
16 of all personal property in the assessing jurisdiction as of January 1,  
17 1973, excluding livestock. This section shall prevail over all incon-  
18 sistent statutes.

1 SEC. 173. Acts of the Sixty-fifth General Assembly, 1973 Ses-  
2 sion, chapter two hundred fifty-six (256), section one (1), subsec-  
3 tion one (1), paragraph a, and subsection two (2), paragraphs a and  
4 d, are amended to read as follows:

5 a. "Taxable value" means ~~twenty-seven~~ *one hundred* percent of the  
6 actual value of an electric power generating plant.

7 a. The first ~~twelve million~~ *forty-four million, four hundred forty-*  
8 *four thousand, four hundred forty-five* dollars of taxable value shall  
9 be apportioned to the taxing districts in which each such electric  
10 power generating plant is situated.

11 d. If an electric power generating plant is jointly owned by two or  
12 more owners, each owner's pro rata share of the first ~~twelve million~~  
13 *forty-four million, four hundred forty-four thousand four hundred*  
14 *forty-five* dollars of taxable value shall be apportioned to the taxing  
15 district or districts in which such plant is situated. Each owner's  
16 pro rata share of the remainder of such taxable value shall be allo-  
17 cated as provided in paragraphs b and c of this subsection, whichever  
18 is applicable.

1 SEC. 174. The provisions of this Act shall become effective on  
2 January 1, 1975, and shall apply to procedures relating to taxes to  
3 be collected during the fiscal year beginning July 1, 1976 and suc-  
4 ceeding fiscal years, but shall not apply to taxes collected during the  
5 extended fiscal year beginning January 1, 1974 and ending June 30,  
6 1975, or the fiscal year beginning July 1, 1975.

7 Provisions of this Act and amendments to the same statutes con-  
8 tained in Acts of the Sixty-fourth General Assembly, 1972 Session,  
9 chapters one thousand twenty (1020) and one thousand eighty-eight  
10 (1088), shall be harmonized and are not irreconcilable. If two or  
11 more amendments to the same statute, contained in this Act or in  
12 chapters one thousand twenty (1020) or one thousand eighty-eight  
13 (1088) of the Acts of the Sixty-fourth General Assembly, 1972 Ses-  
14 sion, appear to be irreconcilable, it is the intent of the legislature that  
15 the statute shall be amended by a corrective amendment in order to  
16 give effect to the intent of this Act as well as the intent of chapters  
17 one thousand twenty (1020) and one thousand eighty-eight (1088)  
18 of the Acts of the Sixty-fourth General Assembly, 1972 Session.

19 Provisions of this Act and amendments to the same statutes con-  
20 tained in any other Acts of the Sixty-fifth General Assembly, 1974  
21 Session, shall be harmonized and reconciled in order to carry out the  
22 intent of this Act to change assessed and taxable value of property  
23 to one hundred percent of actual value, and to change general prop-  
24 erty tax levies computed in mills to tax levies computed in dollars  
25 and cents per thousand dollars of assessed value.

26 If statutes pertaining to general property tax millage levies, or  
27 assessed or taxable value of property computed as twenty-seven per-  
28 cent of actual value, or millage levy limitations determined when  
29 assessed or taxable value was twenty-seven percent of actual value,  
30 are not amended by this Act or subsequently to reflect the purposes  
31 of this Act to change assessed and taxable value of property to one  
32 hundred percent of actual value, and to change general property tax  
33 levies computed in mills to tax levies computed in dollars and cents  
34 per thousand dollars of assessed value, or if it becomes necessary to  
35 compare tax levies made before and after the effective date of this  
36 Act, or assessed or taxable value determined before and after the  
37 effective date of this Act, the tax officials shall make the appropri-  
38 ate adjustments to effectuate the stated purposes of this Act.

Approved June 3, 1974.