

of the armed forces of the United States” means a resident of this state who is or was a member of the national guard, reserve, or regular component of the armed forces of the United States who has served at least ninety days of active duty service during the period beginning September 11, 2001, and ending June 30, 2006.

Sec. 38. VETERANS HEPATITIS C AWARENESS PROGRAM REPORT. The Iowa department of public health shall submit a report to the members of the general assembly by January 1, 2007, regarding the development and distribution of the information required by the section of this Act enacting section 135.20 and any resulting impact.

Sec. 39. STATE FUNDING. The military service tax credits and exemptions provided pursuant to this Act shall be funded pursuant to chapter 426A and section 25B.7, subsection 2.

Sec. 40. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 41. APPLICABILITY DATES.

1. The section of this Act amending 2003 Iowa Acts, chapter 179, is retroactively applicable to May 17, 2004.

2. The sections of this Act relating to military service tax credits and exemptions apply to military service tax credits and exemptions for taxes due and payable for fiscal years beginning on or after July 1, 2005.

Approved May 5, 2005

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## CHAPTER 116

### SOIL AND WATER CONSERVATION DISTRICTS — ASSESSMENTS AND TAXES

H.F. 438

**AN ACT** relating to assessments associated with soil and water conservation districts, by providing for the deposit of moneys in a fund established by a district’s commissioners.

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

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

The special tax so levied under this section shall be collected in the same manner as other taxes with like a penalty for delinquency, ~~with the proceeds therefrom to be kept in. The moneys collected from the special tax and any delinquency penalty shall be deposited in a fund established by the governing body as provided by a resolution adopted by the governing body and delivered for filing with each appropriate county treasurer. Moneys earned as income from moneys in the fund, including as interest, shall remain in the fund until expended by the governing body according to procedures specified in the resolution. If the governing body does not adopt a resolution or deliver the resolution to the county treasurer, the moneys shall be deposited into a separate account in the county’s general fund by the appropriate that coun-~~

ty treasurer or treasurers. ~~The account shall be identified by the official name of the subdistrict and expenditures therefrom~~ from the account shall be made on requisition of the chairperson and secretary of the governing body of the subdistrict.

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

161A.33 ASSESSMENTS TRANSMITTED.

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

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

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

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

161A.34 PAYMENT TO COUNTY TREASURER.

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

2. If any levy of assessments is not sufficient to meet the cost and expenses of organizing and construction apportioned to each owner upon each forty-acre tract or less, additional assessments may be made on the same classification as the previous ones.

Approved May 5, 2005