

House File 2672

S-5194

1 Amend House File 2672, as passed by the House, as follows:

2 1. By striking page 1, line 1, through page 2, line 1.

3 2. Page 2, lines 21 and 22, by striking <and subject to
4 section 427C.14,>

5 3. By striking page 3, line 32, through page 4, line 25, and
6 inserting:

7 <Sec. _____. NEW SECTION. 427C.14 Program fee.

8 1. Beginning January 1, 2025, each acre of forest and
9 fruit-tree reservation that is exempt from tax pursuant to this
10 chapter shall be subject to a fee to be paid no later than
11 September 1 of each year to the county treasurer of the county
12 where the forest or fruit-tree reservation is located to be
13 deposited into the county general fund.

14 2. Fee rates shall be in the following amounts:

15 a. Subject to paragraph "c", for forest and fruit-tree
16 reservations located in the county where the owner of the
17 forest or fruit-tree reservation maintains a homestead for
18 purposes of chapter 425, two dollars per acre.

19 b. Subject to paragraph "c", for forest and fruit-tree
20 reservations located in a county that is contiguous to the
21 county where the owner of the forest or fruit-tree reservation
22 maintains a homestead for purposes of chapter 425, three
23 dollars per acre.

24 c. (1) For forest and fruit-tree reservations not described
25 by paragraph "a" or "b", and forest and fruit-tree reservations
26 located inside the corporate limits of a city, a rate per acre
27 equal to the product of the average property taxes due per acre
28 of agricultural property in the county with the most acres
29 of land subject to an exemption under this chapter for the
30 assessment year used to calculate the taxes due and payable
31 in that fiscal year multiplied by the quotient of thirteen
32 divided by the average corn suitability rating for agricultural
33 property located in the county with the most acres of property
34 subject to an exemption under this chapter.

35 (2) The department of management shall make all

1 calculations necessary to determine the fee rate in
2 subparagraph (1) and transmit the rate to each county treasurer
3 no later than July 1 of each year.>
4 4. Title page, by striking lines 1 through 3 and inserting
5 <An Act establishing forest and fruit-tree reservation program
6 fees.>
7 5. By renumbering as necessary.

COMMITTEE ON WAYS AND MEANS
DAN DAWSON, CHAIRPERSON