## House File 2225 - Introduced

HOUSE FILE 2225
BY MAXWELL

## A BILL FOR

- 1 An Act relating to the additional annual tax authorized to be
- 2 imposed by a benefited fire district.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

## H.F. 2225

- 1 Section 1. Section 357B.3, subsection 2, Code 2018, is 2 amended to read as follows:
- 3 2. If the levy authorized under subsection 1 is insufficient
- 4 to provide the services authorized or required under this
- 5 section, the trustees may levy an additional annual tax not
- 6 exceeding twenty:
- 7 a. Twenty and one-fourth cents per thousand dollars of
- 8 assessed value of the taxable property in the benefited
- 9 district to provide the services for a fiscal year beginning
- 10 before July 1, 2019.
- 11 b. Thirty and one-half cents per thousand dollars of
- 12 assessed value of the taxable property in the benefited
- 13 district to provide the services for a fiscal year beginning on
- 14 or after July 1, 2019.
- 15 EXPLANATION
- The inclusion of this explanation does not constitute agreement with the explanation's substance by the members of the general assembly.
- 18 Code chapter 357B governs benefited fire districts
- 19 established prior to July 1, 1975. As part of a benefited fire
- 20 district's funding authority, if the general operating levy of
- 21 40 1/2 cents per \$1,000 of assessed value is insufficient to
- 22 provide the services authorized or required of the district,
- 23 current law allows the board of trustees to levy an additional
- 24 annual tax not to exceed 20 1/4 cents per \$1,000 of assessed
- 25 value. This bill increases the maximum additional annual tax
- 26 to a rate not to exceed 30 1/2 cents per \$1,000 of assessed
- 27 value for fiscal years beginning on or after July 1, 2019.