

*Harp and Mason 4/6*  
Senate File 470  
Griffin, Chairman  
Van Gilst  
Kinley

SENATE FILE 470

FILLED APR 3 1973

By ORR  
(Husak)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act imposing a voluntary tax upon specified tax-exempt  
2 properties for certain services and providing for the  
3 payment of the tax.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. NEW SECTION. TAX IMPOSED. There is imposed a  
2 voluntary tax for police protection, fire protection, and  
3 street construction and maintenance upon all real property  
4 which has been granted a tax exemption under subsections six  
5 (6), seven (7), eight (8), nine (9), eleven (11), twelve (12),  
6 twenty (20), and twenty-three (23), of section four hundred  
7 twenty-seven point one (427.1) of the Code. The county auditor  
8 shall compute a levy against the tax-exempt property in each  
9 tax-levying district in an amount in mills equal to the amount  
10 levied against all taxable property in that tax-levying  
11 district for police protection, fire protection, and street  
12 construction and maintenance. In computing the millage levy  
13 for police protection, fire protection, and street construction  
14 and maintenance for any tax-levying district, the county  
15 auditor shall compute the millage levy on the assessed  
16 valuation of the taxable property in the tax-levying district.

17 Sec. 2. NEW SECTION. DUTY OF AUDITOR. The county audi-  
18 tor shall determine the amount of the voluntary tax computed  
19 on all tax-exempt property specified in section one (1) of  
20 this Act as if it were taxable. The county auditor shall  
21 submit a list of the tax-exempt properties for which the  
22 millage levies have been determined for police protection,  
23 fire protection, and street construction and maintenance to  
24 the county treasurer. The list shall include the name of  
25 the owner of the property, a legal description of the property,  
26 and the actual and assessed value of the property.

27 Sec. 3. NEW SECTION. TAX STATEMENT. The county trea-  
28 surer shall prepare a special voluntary tax notice for each  
29 tax-exempt property. The county treasurer shall itemize on  
30 the notice the amount in dollars assessed against the tax-  
31 exempt property for police protection, fire protection, and  
32 street construction and maintenance. The notice shall also  
33 state that the payment of any amount of the tax is voluntary  
34 and that no tax lien may attach to the property for failure  
35 to pay any of the tax.

