

Sen. Wayne Merritt 5/21
Senate File 584
Van Gilst, Chairman
Potter
Hill

SENATE FILE 584

FILED MAY 29 1973

By ORR
(Jordan and Miller of
Buchanan)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to valuation of property and property tax
2 limitations.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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

4 All real and tangible personal property subject to taxa-
5 tion shall be valued at its actual value which shall be en-
6 tered opposite each item, and shall be assessed at ~~twenty-~~
7 ~~seven~~ one hundred percent of such actual value, and such value
8 so assessed shall be taken and considered as the taxable value
9 of such property upon which the levy shall be made. After
10 the effective date of this Act, any specific millage levy
11 limitations previously authorized in the Code, if not amended
12 by this Act, shall be reduced to twenty-seven percent of the
13 stated levy, and computed as dollars and cents per thousand
14 dollars of assessed valuation.

15 Sec. 2. Section twenty-four point six (24.6), Code 1973,
16 is amended to read as follows:

17 24.6 EMERGENCY FUND--LEVY. Each municipality as defined
18 herein, may include in the estimate herein required, an es-
19 timate for an emergency fund. Each such municipality shall
20 have power to assess and levy a tax for such emergency fund
21 at a rate not to exceed ~~one-mill-upon-the~~ twenty-seven cents
22 per thousand dollars of assessed valuation of taxable prop-
23 erty of the municipality, provided that no such emergency
24 tax levy shall be made until such municipality shall have
25 first petitioned the state board to make such levy and re-
26 ceived its approval thereof. Transfers of moneys may be made
27 from the emergency fund to any other fund of the municipality
28 for the purpose of meeting deficiencies in any such fund
29 arising from any cause, provided, however, that no such
30 transfer shall be made except upon the written approval of
31 the state board, and then only when such approval is requested
32 by a two-thirds vote of the governing body of said
33 municipality. Approval may be granted by the state board
34 upon an application approved by a two-thirds vote of the board
35 of supervisors of a county to use this fund for the purpose

1 of matching funds available to such county from federal
2 programs including, but not limited to, crime control, public
3 health, civil defense, highway safety, juvenile delinquency,
4 narcotics control and pollution.

5 Sec. 3. Section thirty-seven point seven (37.7), unnum-
6 bered paragraph one (1), Code 1973, is amended to read as
7 follows:

8 For the purpose of liquidating such bonds together with
9 the interest thereon, such county shall levy upon all the
10 property within the limits thereof, subject to taxation for
11 such purpose, in addition to all other taxes provided by law,
12 a special tax not exceeding in any one year ~~four-mills-on~~
13 ~~the-dollar~~ one dollar and eight cents per thousand dollars
14 of assessed valuation for a period of not exceeding twenty
15 years.

16 Sec. 4. Section thirty-seven point eight (37.8), subsec-
17 tions one (1) through five (5), Code 1973, are amended to
18 read as follows:

19 1. By a county owning same, not to exceed ~~one-and-one-~~
20 ~~fourth-mills-on-all-the~~ thirty-four cents per thousand dollars
21 of assessed valuation of taxable property within said county.

22 2. By a city having a population in excess of fifty thou-
23 sand persons as shown by the last preceding census, owning
24 same, not to exceed ~~two-mills-on-all-the~~ fifty-four cents
25 per thousand dollars of assessed valuation of taxable prop-
26 erty within said city.

27 3. By any city having a population of at least fifteen
28 thousand but not more than fifty thousand, owning same, not
29 to exceed ~~three-mills-on-all-the~~ eighty-one cents on each
30 one thousand dollars of assessed valuation of taxable prop-
31 erty within said city.

32 4. By a city having a population of less than fifteen
33 thousand, owning same, not to exceed ~~four-mills-on-all-the~~
34 one dollar and eight cents per thousand dollars of assessed
35 valuation of taxable property within said city.

1 5. By a town owning same, not to exceed ~~five-mills-en~~
2 ~~all-the~~ one dollar and thirty-five cents per thousand dol-
3 lars of assessed valuation of taxable property within said
4 town.

5 Sec. 5. Section fifty-two point three (52.3), Code 1973,
6 is amended to read as follows:

7 52.3 TERMS OF PURCHASE--TAX LEVY. The local authorities,
8 on the adoption and purchase of a voting machine, may pro-
9 vide for the payment therefor in such manner as they may deem
10 for the best interest of the locality, and may for that pur-
11 pose issue bonds, certificates of indebtedness, or other ob-
12 ligations, which shall be a charge on the county, city, or
13 town, or levy not to exceed ~~one-half-mill~~ fourteen cents per
14 thousand dollars of assessed valuation of taxable property;
15 and any amounts so levied and collected in excess of actual
16 costs of voting machines shall revert to the general fund
17 of the county, city, or town concerned. In the case of a
18 city or town, any such funds collected under this section
19 shall be held in a separate account in the municipal enter-
20 prises fund and shall be used for no other purpose than the
21 purchase of voting machines. Such bonds, certificates, or
22 other obligations may be issued with or without interest,
23 payable at such time or times as the authorities may deter-
24 mine, but shall not be issued or sold at less than par.

25 Sec. 6. Section one hundred eleven A point six (111A.6),
26 unnumbered paragraphs one (1), two (2) and three (3), Code
27 1973, are amended to read as follows:

28 Upon the adoption of any county of the provisions of this
29 chapter, the county board of supervisors of such county may
30 by resolution appropriate an amount of money from the gen-
31 eral fund of the county for the payment of expenses incurred
32 by the county conservation board in carrying out its powers
33 and duties, and it may levy or cause to be levied an annual
34 tax, in addition to all other taxes, of not more than ~~one~~
35 ~~mill-en-the-dollar~~ twenty-seven cents per thousand dollars

1 of the assessed valuation of all real and personal property
2 subject to taxation within such county, upon proper certifi-
3 cation by said county conservation board made pursuant to
4 and in compliance with all of the provisions of chapter 24,
5 which tax shall be collected by the county treasurer as other
6 taxes are collected, and shall be paid into a separate and
7 distinct fund to be known as the county conservation fund,
8 to be paid out upon the warrants drawn by the county auditor
9 upon requisition of the county conservation board for the
10 payment of expenses incurred in carrying out the powers and
11 duties of said conservation board. The county conservation
12 board shall have no power or authority to contract any debt
13 or obligation in any year in excess of the moneys in the hands
14 of the county treasurer immediately available for such pur-
15 poses, except the board of supervisors may authorize deferred
16 payments for land acquisition purchases not to exceed a ~~one-~~
17 ~~quarter-mill~~ one-fourth of the annual conservation fund levy
18 nor to extend over a period of ten years. Any single
19 expenditure of, or contract to expend, a sum of five thou-
20 sand dollars shall be subject to the provisions of chapter
21 23. Gifts, contributions and bequests of money and all rent,
22 licenses, fees and charges and other revenue or money re-
23 ceived or collected by the board shall be deposited in the
24 county conservation fund to be used for the purchase of land,
25 property and equipment and the payment of expenses incurred
26 in carrying out the activities of the board, except that
27 moneys given, bequeathed, or contributed upon specified trusts
28 shall be held and applied in accordance with the trust speci-
29 fied.

30 In order to make immediately available to the county con-
31 servation board the proceeds of the annual tax hereinbefore
32 authorized to be levied for recreation and conservation pur-
33 poses, bonds of any county may be issued in anticipation of
34 the collection of such tax in the manner hereinafter provided.
35 Upon the filing of a petition by the conservation board with

1 the county board of supervisors asking that bonds be issued
2 in a specified amount for the purpose of paying the cost of
3 acquiring land and developing the same for public museum,
4 park, parkway, preserve, playground, or other recreation or
5 conservation purposes within the county, then the board of
6 supervisors may call a special election to be held in the
7 county to vote on the proposition of issuing such bonds.
8 Notice of such election shall be published once each week
9 for at least four consecutive weeks in one of the official
10 county newspapers, and the election shall be held on a day
11 not less than five nor more than twenty days after the last
12 publication of such notice. Voting machines may be used for
13 the purpose of voting on said proposition or, in the discre-
14 tion of the board of supervisors, the proposition may be sub-
15 mitted to the voters on paper ballots. The proposition shall
16 be submitted in substantially the following form:

17 "Shall County,
18 Iowa, issue its bonds in the amount of \$.....
19 for the purpose of?"

20 The expenses incurred in connection with the conduct of such
21 election shall be paid by the conservation board from the
22 county conservation fund. If the vote in favor of issuing
23 the bonds is equal to at least sixty percent of the total
24 votes cast for and against the proposition, the board of su-
25 pervisors shall issue the bonds in the amount voted, and shall
26 provide for the levy of an annual tax, within the limits of
27 the special tax hereinbefore authorized, sufficient to pay
28 said bonds and the interest thereon as the same respectively
29 become due. Said bonds shall mature in not more than twenty
30 years, shall bear interest at a rate or rates not exceeding
31 seven percent per annum, shall be in such form as the board
32 of supervisors shall by resolution provide, and shall be pay-
33 able as to both principal and interest from the proceeds of
34 the annual levy of the ~~one-mill~~ tax hereinbefore authorized
35 to be levied for recreation and conservation purposes, or

1 so much thereof as will be sufficient to pay the principal
2 thereof and interest thereon, and prior to the authorization
3 and issuance of such bonds the board of supervisors may, with
4 or without notice, negotiate and enter into an agreement or
5 agreements with any bank, investment banker, trust company
6 or insurance company or group thereof whereunder the market-
7 ing of such bonds may be assured and consummated. The pro-
8 ceeds of such bonds shall be deposited in a special fund,
9 to be kept separate and apart from all other funds of the
10 county, and shall be paid out upon warrants drawn by the
11 county auditor upon requisition of the conservation board
12 to pay the cost of acquiring land and developing the same
13 for recreation and conservation purposes as specified in the
14 election proposition.

15 Nothing herein contained shall be construed to limit the
16 authority of the board of supervisors to levy the full ene-
17 ~~mill~~ recreation and conservation tax, but if and to what-
18 ever extent said tax is levied in any year in excess of the
19 amount of the principal and interest falling due in such year
20 on said bonds, the first available proceeds thereof, to an
21 amount sufficient to meet maturing installments of principal
22 and interest on such bonds, shall be paid into the sinking
23 fund for such bonds before any of such taxes are deposited
24 in the county conservation fund or are otherwise made avail-
25 able to the county conservation board, and the amount re-
26 quired to be annually set aside to pay the principal of and
27 interest on the bonds shall constitute a first charge upon
28 all of the proceeds of such annual special tax, which tax
29 shall be pledged to pay said bonds and the interest thereon.

30 Sec. 7. Section one hundred forty-five A point nineteen
31 (145A.19), Code 1973, is amended to read as follows:

32 145A.19 SPECIAL TAX. In addition to the tax authorized
33 in connection with the annual budget and with the issuance
34 of bonds, the voters in any merged area may at any regular
35 election vote a special tax for a period not to exceed five

1 years for the purchase of grounds, purchase or construction
2 of buildings, purchase of equipment, and for the purpose of
3 maintaining, remodeling, improving, or expanding the hospital
4 area. Such a tax shall not exceed ~~one-fourth-mill-for-each~~
5 ~~mill~~ one-fourth of the maximum ~~millage~~ levy of each political
6 subdivision as set out in the published order of merger, but
7 the total tax levy for annual budget, bonds, and special pur-
8 poses shall not exceed the maximum ~~millage~~ levy as proposed
9 in the published order of merger.

10 Sec. 8. Section one hundred sixty-four point twenty-three
11 (164.23), Code 1973, is amended to read as follows:

12 164.23 TAX LEVY. In each county in the state, the board
13 of supervisors shall each year, when it makes the levy for
14 taxes, levy a tax sufficient to provide a fund to pay the
15 indemnity, as set out in section 164.21, and other expenses
16 provided in this chapter, and expenses of the inspection and
17 testing program provided in chapter 163A, and such levy shall
18 not exceed ~~one-half-mill~~ in any year ~~upon~~ fourteen cents per
19 thousand dollars of assessed valuation of the taxable value
20 of all the property in the county.

21 Sec. 9. Section one hundred sixty-five point eighteen
22 (165.18), Code 1973, is amended to read as follows:

23 165.18 ERADICATION FUND. In each county in the state,
24 the board of supervisors shall each year when it makes the
25 levy for taxes, levy a tax sufficient to provide a fund to
26 pay the indemnity and other expenses provided in this chap-
27 ter, except as provided herein, but such levy shall not ex-
28 ceed ~~three-fourths-mill~~ in any year ~~upon~~ twenty-one cents
29 per thousand dollars of assessed valuation of the taxable
30 value of all the property in the county.

31 Sec. 10. Section one hundred seventy-four point thirteen
32 (174.13), Code 1973, is amended to read as follows:

33 174.13 COUNTY AID. The board of supervisors of the county
34 in which any such society is located may levy a tax of not
35 to exceed ~~one-quarter-mill-upon-all~~ seven cents per thousand

1 dollars of assessed valuation of the taxable property of the
2 county, the funds realized therefrom to be known as the fair-
3 gound fund, and to be used for the purpose of fitting up or
4 purchasing fairgrounds for the society, or for the purpose
5 of aiding boys and girls 4-H Club work and payment of agri-
6 cultural and livestock premiums in connection with said fair,
7 provided such society shall be the owner in fee simple, or
8 the lessee of at least ten acres of land for fairground pur-
9 poses, and shall own or lease buildings and improvements
10 thereon of at least eight thousand dollars in value.

11 Sec. 11. Section one hundred seventy-four point seven-
12 teen (174.17), Code 1973, is amended to read as follows:

13 174.17 TAX AID. The board of supervisors of any county
14 which has acquired real estate for county or district fair
15 purposes and which has a society using said real estate, may
16 levy a tax of not to exceed ~~one-quarter-mill-upon-all~~ seven
17 cents per thousand dollars of assessed valuation of the tax-
18 able property of the county, the funds realized therefrom
19 to be known as the fairground fund.

20 Sec. 12. Section one hundred seventy-six A point ten
21 (176A.10), Code 1973, is amended to read as follows:

22 176A.10 COUNTY AGRICULTURAL EXTENSION EDUCATION TAX.
23 The extension council of each extension district shall, at
24 a regular or special meeting held in July in each year, es-
25 timate the amount of money required to be raised by taxation
26 for financing the county agricultural extension education
27 program authorized in this chapter. The amount so estimated
28 shall not exceed the amount of money which the following
29 millage rate will produce, based on the assessed value of
30 the taxable property in the extension district: For the "county
31 agricultural extension education fund" annually not to exceed
32 ~~one-half-mill-on-the-dollar~~ fourteen cents per thousand dollars
33 of assessed valuation, except in districts having a population
34 of less than forty thousand the tax levied shall not exceed
35 ~~three-fourths-mill~~ twenty-one cents per thousand dollars of

1 assessed valuation, provided, however, that no extension
2 council in an extension district shall make an estimate or
3 certify an amount in any one year in excess of forty thousand
4 dollars in districts having a population of fifty thousand
5 or more, in excess of thirty-three thousand dollars in
6 districts having a population under fifty thousand ~~population~~,
7 which shall be the maximum amount that any such extension
8 district shall be entitled to receive annually from the county.
9 The extension council in every extension district shall in
10 every respect comply with chapter 24.

11 Sec. 13. Section two hundred thirty-two point twenty-two
12 (232.22), Code 1973, is amended to read as follows:

13 232.22 ISSUANCE OF BONDS. For the purpose of providing
14 and maintaining a county or multicounty juvenile home, the
15 board of supervisors of any county may issue bonds and autho-
16 rize the expenditure of such amounts as are consistent with
17 the provisions of chapter 345. The board of supervisors of
18 any county is authorized to levy a tax not to exceed ~~one-half~~
19 ~~mill~~ fourteen cents per thousand dollars of assessed valua-
20 tion for the purpose of maintaining a county or multicounty
21 juvenile home. In counties of over one hundred fifty thou-
22 sand population, the board of supervisors is authorized to
23 levy a tax not to exceed ~~three-fourths-mill~~ twenty-one cents
24 per thousand dollars of assessed valuation for the maintenance
25 of a juvenile home. Expenses for providing and maintaining
26 a juvenile home shall be paid by the county or counties par-
27 ticipating in a manner to be determined by board or boards
28 of supervisors of participating counties.

29 Sec. 14. Section two hundred thirty-nine point eleven
30 (239.11), unnumbered paragraph one (1), Code 1973, is amended
31 to read as follows:

32 The county board of supervisors in each county in this
33 state shall appropriate annually, and pay in the manner here-
34 inafter specified from the county poor fund, such sum as shall
35 result in the payment by such county of that portion of all

1 assistance and benefits payable with respect to dependent
2 children chargeable to the county under this chapter, which
3 shall equal one-half of all such assistance and benefits
4 chargeable to the county exclusive of such receipts and con-
5 tributions to such fund other than state or county funds,
6 as may from time to time be legally received from any source
7 and credited to the state division and shall include in the
8 tax levy for such county the sum or sums so appropriated for
9 that purpose. The sums necessary as above provided shall
10 be originally determined upon the basis of an annual budget
11 prepared by the county board and approved by the state divi-
12 sion. Should the sum so appropriated, however, be expended
13 or exhausted during the year for which it was appropriated,
14 such additional sum shall be appropriated by the board of
15 supervisors from the county poor fund as shall be sufficient
16 to meet the obligation of the county to pay its share as here-
17 tofore provided of all assistance and benefits with respect
18 to dependent children chargeable to the county. The appro-
19 priation provided in this section shall not exceed statutory
20 tax limitations now or hereafter provided, except that in
21 counties having a population of sixty thousand, or more, the
22 board of supervisors may levy annually an additional tax not
23 to exceed ~~one-fourth-mill~~ seven cents per thousand dollars
24 of assessed valuation to carry out the provisions of this
25 chapter; and in counties having a population of over thirty-
26 five thousand and less than sixty thousand, the board of
27 supervisors may levy annually an additional tax not to ex-
28 ceed ~~one-eighth-mill~~ four cents per thousand dollars of as-
29 essed valuation to carry out the provisions of this chap-
30 ter.

31 Sec. 15. Section two hundred forty-one A point thirteen
32 (241A.13), unnumbered paragraph one (1), Code 1973, is amended
33 to read as follows:

34 The county board of supervisors in each county of this
35 state shall appropriate annually and pay in the manner here-

1 inafter specified from the county poor fund, such sum as shall
2 result in the payment by such county of that portion of all
3 assistance and benefits, payable with respect to disabled
4 persons chargeable to the county under this chapter, which
5 shall equal one-half of all such assistance and benefits
6 chargeable to the county, exclusive of such receipts and con-
7 tributions to such fund other than state or county funds as
8 may, from time to time, be legally received from any source
9 and credited to the state division, and shall include in the
10 tax levy for such county, the sum or sums so appropriated,
11 for that purpose. The sums necessary, as above provided,
12 shall be originally determined upon the basis of an annual
13 budget prepared by the county board. Should the sum so ap-
14 propriated, however, be expended or exhausted during the year
15 for which it was appropriated, such additional sum shall be
16 appropriated by the board of supervisors from the county poor
17 fund, as shall be sufficient to meet the obligation of the
18 county to pay its share, as heretofore provided, of all as-
19 sistance and benefits with respect to disabled persons charge-
20 able to the county. The appropriation provided for in this
21 section shall not exceed the statutory tax limitations now
22 or hereinafter provided, except that in counties having a
23 population of sixty thousand or more, the board of super-
24 visors may levy annually an additional tax not to exceed ~~one-~~
25 ~~fourth-mill~~ seven cents per thousand dollars of assessed
26 valuation to carry out the provisions of this chapter; and
27 in counties having a population of over thirty-five thousand
28 and less than sixty thousand, the board of supervisors may
29 levy annually an additional tax not to exceed ~~one-eighth-mill~~
30 four cents per thousand dollars of assessed valuation to carry
31 out the provisions of this chapter. Funds appropriated under
32 this section shall be used exclusively for the purpose stated
33 above.

34 Sec. 16. Section two hundred fifty point one (250.1),
35 Code 1973, is amended to read as follows:

1 250.1 TAX. A tax not exceeding ~~one-mill-on-the-dollar~~
2 twenty-seven cents per thousand dollars of assessed valuation
3 may be levied by the board of supervisors upon all taxable
4 property within the county, to be collected at the same time
5 and in the same manner as other taxes, to create a fund for
6 the relief of, and to pay the funeral expenses of honorably
7 discharged, indigent men and women of the United States who
8 served in the military or naval forces of the United States
9 in any war including the Korean Conflict at any time between
10 June 27, 1950, and July 27, 1953, both dates inclusive, and
11 including the Vietnam Conflict at any time between August
12 5, 1964 and ending on the date the armed forces of the United
13 States are directed by formal order of the government of the
14 United States to cease hostilities, both dates inclusive,
15 and their indigent wives, widows and minor children not over
16 eighteen years of age, having a legal residence in the county.

17 Sec. 17. Section two hundred fifty-two point forty-three
18 (252.43), unnumbered paragraphs one (1) and two (2), Code
19 1973, are amended to read as follows:

20 The expense of supporting the poor shall be paid out of
21 the county treasury in the same manner as other disburse-
22 ments for county purposes; and in case the ordinary revenue
23 of the county proves insufficient for the support of the poor,
24 the board may levy a poor tax, not exceeding ~~one-and-one-half~~
25 ~~mills-on-the-dollar~~ forty-one cents per thousand dollars of
26 assessed valuation, to be entered on the tax list and col-
27 lected as the ordinary county tax.

28 Should the ~~one-and-one-half-mill~~ forty-one cent levy fail
29 to provide adequate funds to take care of the poor, then the
30 board of supervisors, with the approval of the state comp-
31 troller, shall levy an additional tax of not to exceed ~~three~~
32 ~~mills~~ eighty-one cents per thousand dollars of assessed valua-
33 tion, to be entered on the tax list and collected as the or-
34 dinary county tax. Before any such additional levy is made,
35 a showing of the necessity for such additional levy shall

1 be made to the state comptroller and no such additional levy
2 shall be made unless it shall be approved in writing by the
3 comptroller.

4 Sec. 18. Section two hundred seventy-eight point one
5 (278.1), subsection seven (7) and unnumbered paragraph four
6 (4), Code 1973, are amended to read as follows:

7 7. Vote a schoolhouse tax, not exceeding ~~two-and-one-half~~
8 ~~mills-en-the-dollar~~ sixty-eight cents per thousand dollars
9 of assessed valuation in any one year, for the purchase of
10 grounds, construction of schoolhouses, the payment of debts
11 contracted for the erection of schoolhouses, not including
12 interest on bonds, procuring libraries for and opening roads
13 to schoolhouses. The power to levy said tax, when voted,
14 shall continue for such period of time as may be authorized
15 by the voters and shall not be affected by any change in the
16 boundaries of the school district, in whatever manner ef-
17 fected, except in case the school district is reorganized
18 pursuant to sections 275.12 to 275.23, both inclusive.

19 The voters at the regular or special election shall have
20 power to vote a schoolhouse tax not exceeding ~~five-mills-en~~
21 ~~the-dollar~~ in any one year one dollar and thirty-five cents
22 per thousand dollars of assessed valuation providing for
23 lease-purchase option of school buildings.

24 Sec. 19. Section two hundred eighty A point seventeen
25 (280A.17), Code 1973, is amended to read as follows:

26 280A.17 PREPARATION OF BUDGET. The board of directors
27 of each merged area shall prepare an annual budget desig-
28 nating the proposed expenditures for operation of the area
29 vocational school or area community college. The board shall
30 further designate the amounts which are to be raised by local
31 taxation and the amounts which are to be raised by other
32 sources of revenue for such operation. The budget of each
33 merged area shall be submitted to the state board no later
34 than June 4 first preceding the next fiscal year for approval.
35 The state board shall review the proposed budget and shall,

1 prior to July 4 first, either grant its approval or return
 2 the budget without approval with the comments of the state
 3 board attached thereto. Any unapproved budget shall be
 4 resubmitted to the state board for final approval. Upon
 5 approval of the budget by the state board, the board of di-
 6 rectors shall prorate the amount to be raised by local taxa-
 7 tion among the respective county school systems, or parts
 8 thereof, in the proportion that the value of taxable prop-
 9 erty in each system, or part thereof, bears to the total value
 10 of taxable property in the area. The board of directors shall
 11 certify the amount so determined to the respective county
 12 auditors and the boards of supervisors shall levy a tax suf-
 13 ficient to raise the amount. No tax in excess of ~~three-fourths~~
 14 ~~mill~~ twenty-one cents per thousand dollars of assessed
 15 valuation shall be levied on taxable property in a merged
 16 area for the operation of an area vocational school or area
 17 community college. Taxes collected pursuant to such levy
 18 shall be paid by the respective county treasurers to the
 19 treasurer of the merged area in the same manner that other
 20 school taxes are paid to local school districts.

21 It is the policy of this state that the property tax for
 22 the operation of area schools shall not in any event exceed
 23 ~~three-fourths-mill~~ twenty-one cents per thousand dollars of
 24 assessed valuation, and that the present and future costs
 25 of such operation in excess of the funds raised by such ~~three-~~
 26 ~~fourths-mill~~ levy shall be the responsibility of the state
 27 and shall not be paid from property tax.

28 Sec. 20. Section two hundred eighty A point twenty-two
 29 (280A.22), unnumbered paragraph one (1), Code 1973, is amended
 30 to read as follows:

31 In addition to the tax authorized under section 280A.17,
 32 the voters in any merged area may at the annual school elec-
 33 tion vote a tax not exceeding ~~three-fourths-mill-on-the-dol-~~
 34 ~~lar~~ twenty-one cents per thousand dollars of assessed valua-
 35 tion in any one year for a period not to exceed five years

1 for the purchase of grounds, construction of buildings, pay-
2 ment of debts contracted for the construction of buildings,
3 purchase of buildings and equipment for buildings, and the
4 acquisition of libraries, and for the purpose of maintaining,
5 remodeling, improving, or expanding the area vocational school
6 or area community college of the merged area which tax shall
7 be collected by the county treasurers and remitted to the
8 treasurer of the merged area as other taxes are collected
9 and remitted, and the proceeds of said tax shall be deposited
10 in a separate and distinct fund to be known as the voted tax
11 fund, to be paid out upon warrants drawn by the president
12 and secretary of the board of directors of the merged area
13 district for the payment of costs incurred in providing the
14 school facilities for which the tax was voted.

15 Sec. 21. Section two hundred ninety-seven point five
16 (297.5), Code 1973, is amended to read as follows:

17 297.5 TAX. The directors in any high school district
18 maintaining a program kindergarten through grade twelve and
19 having a total enrollment of six hundred or more may, at their
20 regular meeting in July, or at a special meeting called for
21 that purpose between the time designated for such regular
22 meeting and the third Monday in August, certify an amount
23 not exceeding ~~one-mill~~ twenty-seven cents per thousand dol-
24 lars of assessed valuation to the board of supervisors, who
25 shall levy the amount so certified, and the tax so levied
26 shall be placed in the schoolhouse fund and used only for
27 the purchase of sites in and for said school district.

28 Sec. 22. Section two hundred ninety-eight point seven
29 (298.7), Code 1973, is amended to read as follows:

30 298.7 CONTRACT FOR USE OF LIBRARY. The board of directors
31 of any school corporation in which there is no free public
32 library may contract with any free public library for the
33 free use of such library by the residents of such school dis-
34 trict, and pay such library the amount agreed therefor as
35 provided by law. During the existence of such contract, the

1 board shall certify annually a tax sufficient to pay such
2 library the consideration agreed upon, not exceeding ~~one-~~
3 ~~fourth-mill-on-the-dollar~~ seven cents per thousand dollars
4 of assessed valuation of the taxable property of such district.
5 During the existence of such contract, the school corpora-
6 tion shall be relieved from the requirement that the school
7 treasurer withhold funds for library purposes. This section
8 shall not apply in townships where a contract for other li-
9 brary facilities is in existence.

10 Sec. 23. Section three hundred point three (300.3), Code
11 1973, is amended to read as follows:

12 300.3 LEVY--COLLECTION--LIMITATION. Boards of school
13 directors in such districts shall fix and certify to the board
14 of supervisors on or before the first Monday of September
15 the amount of money required for the next fiscal year for
16 the support of the aforementioned activities, in the same
17 manner as the amount of necessary taxes for other school pur-
18 poses is certified, and said board of supervisors shall levy
19 and collect a tax upon all the property subject to taxation
20 in said school district at the same time and in the same man-
21 ner as other taxes are levied and collected by law, which
22 shall be equal to the amount of money so required for such
23 purposes by the said board of school directors; provided that
24 the tax so levied upon each dollar of the assessed valuation
25 of all property, real and personal, in said district, sub-
26 ject to taxation, shall not in any one year exceed ~~one-half~~
27 mill fourteen cents per thousand dollars of assessed valua-
28 tion for the purpose of the activities hereinbefore mentioned.
29 The said tax shall not be used or appropriated directly or
30 indirectly for any other purpose than provided in this chap-
31 ter.

32 Sec. 24. Section three hundred nine point seven (309.7),
33 Code 1973, is amended to read as follows:

34 309.7 LEVY FOR CONSTRUCTION AND MAINTENANCE. The board
35 of supervisors may annually, at its September session, levy

1 for secondary road construction and maintenance purposes:

2 1. A tax of not to exceed ~~eleven-and-one-eighth-mills~~
3 ~~on-the-dollar-on~~ three dollars and one cent per thousand dol-
4 lars of assessed valuation of all taxable property in the
5 county except on property within cities and towns which con-
6 trol their own bridge levies.

7 2. A tax not to exceed ~~five-eighths-mills-on-the-dollar~~
8 ~~on~~ seventeen cents per thousand dollars of assessed valua-
9 tion of all taxable property in the county.

10 Sec. 25. Section three hundred seventeen point nineteen
11 (317.19), unnumbered paragraph one (1), Code 1973, is amended
12 to read as follows:

13 The board of supervisors in any county may levy against
14 all the taxable property, other than incorporated cities and
15 towns, in said county not to exceed ~~three-fourths-mill~~ twenty-
16 one cents per thousand dollars of assessed valuation, the
17 proceeds of which said levy shall be known as the "road-
18 clearing fund" and shall be used for no purpose except to
19 cut, burn or otherwise destroy all weeds, second or undergrowth
20 brush on said county trunk and local county roads between
21 the fence rows of such roads thereof in time to prevent
22 reseeding.

23 Sec. 26. Section three hundred seventeen point twenty
24 (317.20), Code 1973, is amended to read as follows:

25 317.20 LEVY FOR EQUIPMENT AND MATERIALS--USE ON PRIVATE
26 PROPERTY. An additional ~~one-fourth-mill~~ seven cents per thou-
27 sand dollars of assessed valuation may be levied by the county
28 board of supervisors for the purpose of purchasing weed eradi-
29 cating equipment and materials to carry out the duties of
30 the county weed commissioner for use on all lands in the
31 county, public or private, and for the payment of the neces-
32 sary expenses and compensation of the county weed commissioner,
33 and his deputies, if any. Whenever equipment or materials
34 so purchased are used on private property within the corporate
35 limits of cities or towns by the weed commissioner, the cost

1 of materials used and an amount to be fixed by the board of
2 supervisors for the use of said equipment shall be returned
3 to this ~~one-fourth-mill~~ fund by the county treasurer upon
4 the collection of the special assessment taxed against said
5 property. In the certification to the county auditor and
6 the county treasurer by the clerk of the board of supervisors
7 this apportionment shall be designated along with the special
8 tax assessed under the provisions of section 317.21. Such
9 equipment and its use shall be subject to the authorization
10 and direction of the county board of supervisors.

11 Sec. 27. Section three hundred thirty-two point three
12 (332.3), subsection twenty-seven (27), Code 1973, is amended
13 to read as follows:

14 27. To provide for membership in the Iowa state associa-
15 tion of counties, a nonprofit corporation organized under
16 chapter 504A, for the purpose of maintaining a permanent or-
17 ganization to secure co-operation among counties and county
18 officers in their effort to procure better and more efficient
19 methods of government. The board of supervisors may autho-
20 rize attendance at schools of instruction by county officers,
21 appointees, and employees as the schools are called by the
22 association and may authorize attendance at the annual meet-
23 ing of the association by duly certified representatives of
24 each county which is affiliated with the association. The
25 board of supervisors may appropriate from the county gen-
26 eral fund necessary funds to provide membership in the Iowa
27 state association of counties, provided that the method of
28 assessment shall be established on a basis whereby each county
29 shall pay not to exceed one cent per capita and ~~one-hundredth~~
30 of-one-mill one cent per thousand dollars of each county's
31 assessed valuation. The total assessment collected from all
32 of the member counties shall not exceed seventy-five thou-
33 sand dollars per annum. In the event that more than seventy-
34 five thousand dollars is collected, the excess shall be re-
35 funded proportionately to the counties from which payment

1 is received. The association shall keep and make such ac-
2 counts as are required by the auditor of state. The accounts
3 shall be audited annually and published in the auditor of
4 state's biennial report. The association shall annually pub-
5 lish an accounting of all moneys expended in connection with
6 expenses incurred by and any salaries paid to legislative
7 representatives or lobbyists of the association. No county
8 funds may be expended for membership fees or for attendance
9 expenses for any county officers association other than the
10 Iowa state association of counties.

11 Sec. 28. Section three hundred thirty-two point thirty-
12 two (332.32), Code 1973, is amended to read as follows:

13 332.32 TAX LEVY. Said boards may within their respective
14 jurisdictions make a determination of which townships of the
15 county will be best served by such disposal ground and levy
16 a tax of not to exceed ~~one-fourth-mill-on~~ seven cents per
17 thousand dollars of assessed valuation of all the property
18 in said townships outside the incorporated limits of any city
19 or town for the purpose of acquiring and maintaining such
20 disposal grounds. Such funds shall be placed in a township
21 dump fund.

22 Sec. 29. Section three hundred thirty-two point thirty-
23 eight (332.38), Code 1973, is amended to read as follows:

24 332.38 TAX TO SUPPORT FUND. If the balance in the fund
25 on March ~~30~~ thirtieth of any year is less than three hun-
26 dred thousand dollars, the treasurer of state shall notify
27 the board of supervisors of each county to levy for that year
28 ~~a-two-hundredths-mill-levy~~ one cent per thousand dollars of
29 assessed valuation, to be collected with other taxes in the
30 next calendar year.

31 Sec. 30. Section three hundred forty-six point ten
32 (346.10), Code 1973, is amended to read as follows:

33 346.10 TAX FOR BONDED INDEBTEDNESS. The board of super-
34 visors shall not in any one year levy a tax of more than
35 ~~three-fourths-mill-on-the-dollar~~ twenty-one cents per thousand

1 dollars of assessed valuation for the payment of bonded
2 indebtedness or judgments rendered therefor, except as provided
3 in this chapter, unless the vote authorizing the issuance
4 of the bonds provided for a higher rate.

5 Sec. 31. Section three hundred forty-six point eighteen
6 (346.18), Code 1973, is amended to read as follows:

7 346.18 ADDITIONAL TAX TO PAY INTEREST. In any county
8 wherein county bonds are issued in pursuance of a vote of
9 the people to obtain money for the erection of any public
10 building and wherein the annual tax named in the proposition
11 so submitted for the purpose of paying the annual interest
12 accruing upon such bonds is insufficient to pay the same as
13 it matures, the board of supervisors is authorized to levy
14 for said purpose, a tax, not exceeding ~~one-fourth mill on~~
15 the-dollar seven cents per thousand dollars of assessed valua-
16 tion, until said bonds are paid; but this provision shall
17 not prevent the levy of a greater tax than above mentioned,
18 if any such proposition authorized such higher levy.

19 Sec. 32. Section three hundred forty-six A point two
20 (346A.2), Code 1973, is amended to read as follows:

21 346A.2 AUTHORIZED IN CERTAIN COUNTIES. Subject to and
22 in accordance with the provisions of this chapter, counties
23 having a population over one hundred thousand, as determined
24 by the last official United States census, are hereby autho-
25 rized to undertake and carry out any project as hereinbefore
26 defined, and the boards thereof are authorized to operate,
27 control, maintain and manage health centers and additions
28 thereto and facilities therefor. The boards thereof are fur-
29 ther authorized to appoint such committees, groups, or oper-
30 ating boards as they may deem necessary and advisable to fa-
31 cilitate the operation and management of such health centers,
32 additions and facilities. The board is further authorized
33 to lease space in any health center to other public corpora-
34 tions, public agencies and private nonprofit agencies engaged
35 in furnishing health, welfare and social services which lease

1 shall be on such terms and conditions as the board may deem
2 advisable. All contracts for the construction, reconstruc-
3 tion, completion, equipment, improvement, repair or remodel-
4 ing of any buildings, additions or facilities shall be let
5 in accordance with the provisions of sections 332.7, 332.8,
6 and chapter 23. To pay the cost of operating, maintaining
7 and managing a health center the board of any such county
8 is authorized to levy an annual tax not exceeding ~~two-mills~~
9 fifty-four cents per thousand dollars of assessed valuation
10 per annum on all the taxable property in the county, said
11 levy to be in addition to all other levies authorized by law
12 for similar purposes.

13 Sec. 33. Section three hundred forty-seven point seven
14 (347.7), Code 1973, is amended to read as follows:

15 347.7 TAX LEVY. If the hospital be established, the board
16 of supervisors, at the time of levying ordinary taxes, shall
17 levy a tax at the rate voted not to exceed ~~two-mills~~ fifty-
18 four cents per thousand dollars of assessed valuation in any
19 one year for the erection and equipment thereof, and also
20 a tax not to exceed ~~one-mill~~ twenty-seven cents per thousand
21 dollars of assessed valuation for the improvement, mainte-
22 nance, and replacements of the hospital, as certified by the
23 board of hospital trustees; provided, however, in counties
24 having a population of two hundred twenty-five thousand in-
25 habitants or over, the levy for improvements and maintenance
26 of the hospital shall not exceed ~~five-mills~~ one dollar and
27 thirty-five cents per thousand dollars of assessed valuation
28 in any one year. The proceeds of such taxes shall constitute
29 the county public hospital fund and such fund shall be sub-
30 ject to review by the board of supervisors in counties over
31 two hundred twenty-five thousand. Provided, however, that
32 the board of trustees of a county hospital of said county,
33 where funds are available in the county public hospital fund
34 of said county which are unappropriated, may use such unap-
35 propriated funds for erecting and equipping hospital build-

1 ings and additions thereto without authority from the voters
2 of said county.

3 No levy shall be made for the improvement, maintenance,
4 or replacements of the hospital until the hospital has been
5 constructed, staffed, and receiving patients. Whenever reve-
6 nue bonds are issued and outstanding under the provisions
7 of section 347.27, the authority contained in section 347.27
8 to levy the tax to pay operating and maintenance expenses,
9 when and as therein provided, shall be in lieu of and not
10 in addition to the authority contained in this section to
11 levy the tax of not to exceed ~~one-mill~~ twenty-seven cents
12 per thousand dollars of assessed valuation for the improve-
13 ment, maintenance and replacements of the hospital and of
14 not to exceed ~~four-and-one-half-mills~~ one dollar and thirty-
15 five cents per thousand dollars of assessed valuation for
16 improvements and maintenance of the hospital in counties
17 having a population of two hundred twenty-five thousand in-
18 habitants or over.

19 Sec. 34. Section three hundred forty-seven point twenty-
20 seven (347.27), unnumbered paragraph four (4), Code 1973,
21 is amended to read as follows:

22 The board of hospital trustees shall fix rates, fees, and
23 charges for the services furnished by the county public hos-
24 pital so that the revenues of the county public hospital will
25 be at all times sufficient to provide for the payment of the
26 interest on and principal of all revenue bonds issued and
27 outstanding under the provisions of this section, and for
28 the payment of all operating and maintenance expenses of the
29 county public hospital. If in any year, after payment of
30 the accruing interest on and principal due of any revenue
31 bonds issued hereunder from the revenues derived from the
32 operation of such hospital, there be a balance of such reve-
33 nues insufficient to pay the expenses of operation and main-
34 tenance of the county public hospital the board of hospital
35 trustees shall certify that fact as soon as ascertained to

1 the board of supervisors of such county, and thereupon it
2 shall be the duty of such board of supervisors to make the
3 amount of such deficiency for paying the expenses of operation
4 and maintenance of the county public hospital available from
5 other county funds or, the board of supervisors of such county
6 shall levy a tax not to exceed ~~one-mill~~ twenty-seven cents
7 per thousand dollars of assessed valuation in counties having
8 a population of less than two hundred twenty-five thousand
9 inhabitants, or ~~four-and-one-half-mills~~ one dollar and twenty-
10 two cents per thousand dollars of assessed valuation in
11 counties having a population of two hundred twenty-five
12 thousand inhabitants or over, in any one year on all the
13 taxable property in said county in an amount sufficient for
14 that purpose, it being conditioned that no general county
15 funds or the proceeds of any taxes shall ever be used or
16 applied to the payment of the interest on or principal of
17 any revenue bonds issued under the provisions of this section,
18 but that such general county funds or proceeds of taxes may
19 only be used and applied to pay such expenses of operation
20 and maintenance of the county public hospital as cannot be
21 paid from available revenues derived from such operation.

22 Sec. 35. Section three hundred forty-seven A point three
23 (347A.3), Code 1973, is amended to read as follows:

24 347A.3 TAX FOR MAINTENANCE AND OPERATION. If in any year,
25 after payment of the accruing interest on and principal due
26 of any revenue bonds issued hereunder from the revenues de-
27 rived from the operation of such hospital, there be a balance
28 of such revenues insufficient to pay the expenses of opera-
29 tion and maintenance of the county hospital the board of
30 hospital trustees shall certify that fact as soon as ascer-
31 tained to the board of supervisors of such county, and there-
32 upon it shall be the duty of such board of supervisors to
33 make the amount of such deficiency for paying the expenses
34 of operation and maintenance of the county hospital avail-
35 able from other county funds or, the board of supervisors

1 of such county shall levy a tax not to exceed ~~four-mills~~ one
2 dollar and eight cents per thousand dollars of assessed valua-
3 tion in any one year on all the taxable property in said
4 county in an amount sufficient for that purpose, it being
5 conditioned that no general county funds or the proceeds of
6 any taxes shall ever be used or applied to the payment of
7 the interest on or principal of any revenue bonds issued under
8 the provisions of this chapter, but that such general county
9 funds or proceeds of taxes may only be used and applied to
10 pay such expenses of operation and maintenance of the county
11 hospital as cannot be paid from available revenue derived
12 from such operation.

13 Sec. 36. Section three hundred fifty-eight point eigh-
14 teen (358.18), unnumbered paragraph one (1), Code 1973, is
15 amended to read as follows:

16 The board of trustees of any sanitary district organized
17 under this chapter shall have the power by ordinance to levy
18 annually for the purpose of paying the administrative costs
19 of such district, or for the payment of deficiencies in spe-
20 cial assessments, or for both, a tax upon property within
21 the territorial limits of such sanitary district not exceed-
22 ing ~~two-mills-on-the-dollar~~ fifty-four cents per thousand
23 dollars of the adjusted taxable valuation of the property
24 within such district for the preceding calendar year.

25 Sec. 37. Section three hundred fifty-eight B point thir-
26 teen (358B.13), Code 1973, is amended to read as follows:

27 358B.13 MAINTENANCE EXPENSE ON PROPORTIONATE BASIS. The
28 maintenance of a county library shall be on a proportionate
29 population basis whereby each taxing unit as hereinafter de-
30 fined shall bear its share in proportion to its population
31 to the whole of said county library district. The board of
32 library trustees shall on or before July ~~40~~ tenth of each
33 year make an estimate of the amount it deems necessary for
34 the maintenance of the county library and shall transmit said
35 estimate in dollars to the board or boards of supervisors

1 and to the city and town councils within the district. The
2 entire rural area of each county in the library district shall
3 be considered as a separate taxing unit. Each city and town
4 which is a part of the county library district shall be con-
5 sidered as a separate taxing unit. The board of supervisors
6 and the council of each city and town composing said county
7 library district shall make the necessary millage levies ac-
8 cordingly for library maintenance purposes of not to exceed
9 two-mills fifty-four cents per thousand dollars of assessed
10 valuation. Any unexpended balance in the library maintenance
11 fund at the end of the fiscal year shall remain in said fund
12 and be available without reappropriation.

13 Sec. 38. Section three hundred fifty-nine point thirty-
14 three (359.33), Code 1973, is amended to read as follows:

15 359.33 TAX FOR NONOWNED CEMETERY. They may levy a tax
16 not to exceed one-fourth-mill seven cents per thousand dol-
17 lars of assessed valuation to improve and maintain any ceme-
18 tery not owned by the township, provided the same is devoted
19 to general public use.

20 Sec. 39. Section three hundred fifty-nine point forty-
21 three (359.43), Code 1973, is amended to read as follows:

22 359.43 LEVY. The township trustees may levy an annual
23 tax not exceeding one-and-one-half-mills-or forty-one cents
24 per thousand dollars of assessed valuation of the taxable
25 property in the township, or portion thereof, without the
26 corporate limits of any city or town which may be wholly or
27 partially within the limits of the township, for the purpose
28 of exercising the powers granted in section 359.42, when so
29 authorized by an affirmative vote equal to at least sixty
30 percent of the total vote cast for and against a proposal
31 therefor at an election held pursuant to section 359.44.
32 However, in any township having a fire protection agreement
33 with a special charter city having a paid fire department,
34 the township trustees may levy an annual tax not exceeding
35 two-mills-or-such fifty-four cents per thousand dollars of

1 assessed valuation of the taxable property for such purpose,
2 when so authorized by an affirmative vote equal to at least
3 sixty percent of the total vote cast for and against a pro-
4 posal therefor at an election held pursuant to section 359.44;
5 provided, however, that if the levy of an annual tax not ex-
6 ceeding ~~one-and-one-half-mills~~ forty-one cents per thousand
7 dollars of assessed valuation has been authorized in such
8 township pursuant to this section prior to January 1, 1959,
9 no new or additional election shall be required in order to
10 authorize the township trustees of such township to levy an
11 annual tax not exceeding ~~two-mills~~ fifty-four cents per thou-
12 sand dollars of assessed valuation pursuant to this section.

13 Sec. 40. Section three hundred seventy-eight point fif-
14 teen (378.15), unnumbered paragraphs one (1) and six (6),
15 Code 1973, is amended to read as follows:

16 The board of supervisors, after it makes such contract,
17 shall levy annually on the taxable property of the county
18 outside of cities and towns, a tax of not more than ~~one-mill~~
19 twenty-seven cents per thousand dollars of assessed valuation
20 to create a fund to fulfill its obligation under the contract.

21 The board of supervisors shall thereafter levy annually
22 on the taxable property of the county outside of cities and
23 towns, a tax of not more than ~~one-mill~~ twenty-seven cents
24 per thousand dollars of assessed valuation to create a fund
25 to fulfill the contract obligations of the trustees appointed
26 by it.

27 Sec. 41. Section three hundred ninety point two (390.2),
28 Code 1973, is amended to read as follows:

29 390.2 PAYMENT--FUNDS--TAX. Any such city or town is
30 hereby authorized and empowered to acquire by purchase, gift,
31 lease, or otherwise, real estate for parking purposes and
32 pay the costs thereof either out of the general fund or in
33 the event the required sum is not available in such fund,
34 the city or town administration shall have the right to levy
35 a tax to be known as the parking lot fund, to provide the

1 amount required, but in no event in excess of ~~one-half-mill~~
2 fourteen cents per thousand dollars of assessed valuation
3 in any fiscal year.

4 Sec. 42. Section four hundred four point two (404.2),
5 Code 1973, is amended to read as follows:

6 404.2 FUNCTIONAL FUNDS--MAXIMUM LEVY. Municipal cor-
7 porations shall have power to establish the functional funds
8 provided by sections 404.6 to 404.12, inclusive, and to cause
9 taxes to be levied on all taxable property within the cor-
10 porate limits according to the needs of the particular cor-
11 poration for each particular function, and in the aggregate
12 not to exceed ~~thirty-mills-on-the-dollar~~ eight dollars and
13 ten cents per thousand dollars of assessed valuation in any
14 tax year for all of said functions, and they shall also have
15 power to establish a debt service fund, and trust or agency
16 funds. The aforesaid aggregate millage rate shall be ex-
17 clusive of all sources of income received or receivable by
18 cities and towns other than taxes caused to be levied under
19 the provisions of sections 404.6 to 404.12, inclusive, and
20 those taxes in lieu of which allocations may be made under
21 said sections by express authorization contained therein.

22 Sec. 43. Section four hundred four point ten (404.10),
23 subsection four (4), Code 1973, is amended to read as follows:

24 4. For the maintenance of a free public library. The
25 board of library trustees shall, on or before the first day
26 of August in each year, make an estimate of the amount it
27 deems necessary for the improvement, operation, and mainte-
28 nance of the library and shall transmit said estimate to-
29 gether with a statement of the amount necessary for the pur-
30 poses authorized by subsection 3 to the council. In no event
31 shall the amount of tax allocated for maintenance purposes
32 exceed the amount that would be derived from a ~~three-mill~~
33 levy of eighty-one cents per thousand dollars of assessed
34 valuation at current valuations, nor shall the amount allocated
35 for purposes of subsection 3 exceed the amount that would

1 be derived from a levy of ~~three-fourths-mill~~ twenty-two cents
2 per thousand dollars of assessed valuation at current
3 valuations.

4 Sec. 44. Section four hundred four point fifteen (404.15),
5 Code 1973, is amended to read as follows:

6 404.15 AGRICULTURAL LANDS. No land included within the
7 limits of any municipal corporation which is not laid off
8 into lots of ten acres or less, and which is also in good
9 faith occupied and used for agricultural or horticultural
10 purposes nor the personal property used in connection there-
11 with shall be taxable for any city or town purpose, except
12 that said lands and all personal property necessary to the
13 use and cultivation of said agricultural or horticultural
14 lands, shall be liable to taxation, not to exceed ~~one-and~~
15 ~~one-fourth-mill~~ thirty-four cents per thousand dollars of
16 assessed valuation in any year, for municipal street pur-
17 poses.

18 Sec. 45. Section four hundred forty-one point sixteen
19 (441.16), unnumbered paragraph seven (7), Code 1973, is amended
20 to read as follows:

21 Any tax for the maintenance of the office of assessor and
22 other assessment procedure shall be levied only upon the prop-
23 erty in the area assessed by said assessor and such tax levy
24 shall not exceed ~~one-and-one-half-mill~~ forty-one cents per
25 thousand dollars of assessed valuation in assessing areas
26 where the valuation upon which the tax is levied does not
27 exceed twenty-five million dollars; ~~one-and-one-quarter-mill~~
28 thirty-four cents per thousand dollars of assessed valuation
29 in assessing areas where the valuation upon which the tax
30 is levied exceeds twenty-five million dollars and does not
31 exceed thirty million dollars; ~~one-mill~~ twenty-seven cents
32 per thousand dollars of assessed valuation in assessing areas
33 where the valuation upon which the tax is levied exceeds
34 thirty million dollars. The county treasurer shall credit
35 the sums received from such levy to a separate fund to be

1 known as the "assessment expense fund" and from which fund
2 all expenses incurred under this chapter shall be paid. In
3 the case of a county where there is more than one assessor
4 the treasurer shall maintain separate assessment expense funds
5 for each assessor.

6 Sec. 46. Section four hundred forty-one point fifty
7 (441.50), Code 1973, is amended to read as follows:

8 441.50 APPRAISERS EMPLOYED. The conference board shall
9 have power to employ appraisers or other technical or expert
10 help to assist in the valuation of property, the cost thereof
11 to be paid in the same manner as other expenses of the as-
12 sessor's office. The conference board may certify for levy
13 annually an amount not to exceed ~~one-and-one-half-mills-upon~~
14 ~~all~~ forty-one cents per thousand dollars of assessed valua-
15 tion of taxable property for the purpose of establishing a
16 special appraiser's fund, to be used only for such purposes.
17 From time to time the conference board may direct the trans-
18 fer of any unexpended balance in the special appraiser's fund
19 to the assessment expense fund.

20 Sec. 47. Section four hundred forty-two point two (442.2),
21 Code 1973, is amended to read as follows:

22 442.2 FOUNDATION PROPERTY TAX. Each school district shall
23 cause to be levied each year, for the school general fund,
24 a foundation property tax of ~~twenty-mills-per-dollar~~ five
25 dollars and forty cents per thousand dollars of assessed valu-
26 ation on all taxable property in the district. For the pur-
27 pose of this chapter, a school district is defined as a school
28 corporation organized under chapter 274. Each county audi-
29 tor shall certify to each school district within the county
30 and to the state comptroller, not later than October 4 first
31 each year, the assessed valuation of taxable property for
32 the current year in each school district within the county.

33 Sec. 48. Section four hundred forty-three point three
34 (443.3), Code 1973, is amended to read as follows:

35 443.3 CORRECTION--TAX APPORTIONED. At the time of tran-

1 scribing said assessments into the tax list, the county audi-
2 tor shall correct all transfers up to date and place the legal
3 descriptions of all real estate in the name of the owner at
4 said date as shown by the transfer book in his office. At
5 the end of the list for each township, town, or city he shall
6 make an abstract thereof, and apportion the consolidated tax
7 among the respective funds to which it belongs, according
8 to the ~~number-of-mills~~ amounts levied for each.

9 Sec. 49. Section four hundred forty-four point four
10 (444.4), Code 1973, is amended to read as follows:

11 444.4 FRACTIONAL RATES DISREGARDED. If in adjusting the
12 rate to be levied in any taxing district to conform to law,
13 such rates shall make necessary the levying of a fraction
14 of a ~~mill-in-excess-of-one-half-of-one-tenth-of-a-mill~~ cent,
15 said fractional excess may be computed as ~~one-tenth-of-a-mill~~
16 one cent, which latter shall be the smallest required to be
17 spread upon the tax lists for any purpose except rates
18 applicable to a state purpose.

19 Sec. 50. Section four hundred forty-four point nine
20 (444.9), subsections two (2) and four (4), Code 1973, are
21 amended to read as follows:

22 2. ORDINARY COUNTY REVENUE. For ordinary county revenue,
23 not to exceed ~~four-and-one-half-mills-on-a-dollar~~ one dollar
24 and twenty-two cents per thousand dollars of assessed valua-
25 tion in counties having an assessed valuation of less than
26 sixteen million dollars, not to exceed ~~four-mills-on-a-del-~~
27 ~~tar~~ one dollar and eight cents per thousand dollars of assessed
28 valuation in counties having an assessed valuation of sixteen
29 million dollars or more and less than twenty-six million
30 dollars, not to exceed ~~three-and-one-half-mills-on-a-dollar~~
31 ninety-five cents per thousand dollars of assessed valuation
32 in counties having an assessed valuation of twenty-six mil-
33 lion dollars or more and less than thirty-two million dol-
34 lars, and not to exceed ~~three-mills-on-a-dollar~~ eighty-one
35 cents per thousand dollars of assessed valuation in counties

1 having an assessed valuation of thirty-two million dollars
2 or more.

3 4. DES MOINES COUNTY LEVY. In all counties having a pop-
4 ulation of thirty-five thousand, or more, and not more than
5 forty thousand, and having an ordnance plant located there-
6 in owned by the United States government, the board of super-
7 visors may, with the approval of the state comptroller, levy
8 not to exceed ~~two-mills-on-a-dollar~~ fifty-four cents per
9 thousand dollars of assessed valuation under the provisions
10 of this section.

11 Sec. 51. Section four hundred forty-four point eleven
12 (444.11), Code 1973, is amended to read as follows:

13 444.11 COUNTY ORPHAN FUND. The board of supervisors may
14 levy a tax, not exceeding ~~one-eighth-mill-on-the-dollar~~ four
15 cents per thousand dollars of assessed valuation in any one
16 year, on all the taxable property in its county, at the same
17 time other taxes are levied, and to be collected in the same
18 manner, to aid in and for the maintenance and education of
19 destitute orphans. The fund thus raised shall be called the
20 "county orphan fund", and shall be expended in such sums and
21 manner as the exigencies of each case may demand. If there
22 be such children who are without guardian, or, having one,
23 are neglected, they shall be cared for through some suitable
24 person to be appointed by the board.

25 Sec. 52. Section four hundred fifty-five B point eighty-
26 one (455B.81), Code 1973, is amended to read as follows:

27 455B.81 TAX LEVY. The board of supervisors of any county
28 may, in lieu of the levy authorized by section 332.32, an-
29 nually levy a tax not to exceed ~~one-fourth-mill-on-all~~ seven
30 cents per thousand dollars of assessed valuation of taxable
31 property in the county outside the incorporated limits of
32 any city or town for the purpose of planning a sanitary dis-
33 posal project or of paying the interest and principal of bonds
34 issued pursuant to the provisions of section 346.23 as they
35 become due. The levy authorized by this section shall be

1 the only ~~mill~~ levy that the board of supervisors may authorize
2 for the purposes of this section, notwithstanding the pro-
3 visions of section 346.11 or any other provision of law.

4 Sec. 53. Section four hundred sixty-seven B point nine
5 (467B.9), Code 1973, is amended to read as follows:

6 467B.9 TAX. The county board of supervisors may annually
7 levy a tax not to exceed ~~one-quarter-mill-on~~ seven cents per
8 thousand dollars of assessed valuation of all agricultural
9 lands in the county, the same to be used to acquire land or
10 rights or interests therein by purchase or condemnation, and
11 for repair, alteration, maintenance, and operation of the
12 present and future works of improvement built on lands under
13 the control or jurisdiction of the county, as provided for
14 in this chapter.

15 Sec. 54. Acts of the Sixty-fourth General Assembly, 1972
16 Session, chapter one thousand eighty-one (1081), section three
17 (3), is amended to read as follows:

18 Sec. 3. The board of supervisors of each county shall
19 levy in 1972 and annually thereafter for three consecutive
20 years a tax of ~~two-hundredths-of-a-mill-against~~ one cent per
21 thousand dollars of the assessed value of the taxable prop-
22 erty of the county, to be collected at the same time and in
23 the same manner as other property taxes and the proceeds of
24 the levy shall be deposited in the county indemnification
25 fund.

26 Thereafter, if the balance in the fund on March 30 ~~thir-~~
27 tieth of any year is less than three hundred thousand dol-
28 lars, the treasurer of state shall notify the board of super-
29 visors of each county to again levy for that year a ~~two-~~
30 hundredths-mill one cent levy per thousand dollars of assessed
31 valuation to be collected with other taxes in the next calendar
32 year.

33 Sec. 55. Acts of the Sixty-fourth General Assembly, 1972
34 Session, chapter one thousand eighty-eight (1088), section
35 eighty-two (82), is amended to read as follows:

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

13 Sec. 56. Acts of the Sixty-fourth General Assembly, 1972
14 Session, chapter one thousand eighty-eight (1088), section
15 eighty-eight (88), unnumbered paragraph one (1), is amended
16 to read as follows:

17 A city may establish a capital improvements reserve fund,
18 and may certify taxes not to exceed ~~two-and-one-half-mills~~
19 ~~on-the-dollar~~ sixty-eight cents per thousand dollars of tax-
20 able value each year to be levied for the fund for the pur-
21 pose of accumulating moneys for the financing of specified
22 capital improvements, or carrying out a specific capital im-
23 provement plan.

24 Sec. 57. Acts of the Sixty-fourth General Assembly, 1972
25 Session, chapter one thousand eighty-eight (1088), section
26 eighty-nine (89), is amended to read as follows:

27 Sec. 89. A city may establish an emergency fund and may
28 certify taxes not to exceed ~~one-mill-on-the-dollar~~ twenty-
29 seven cents per thousand dollars of taxable value each year
30 to be levied for the fund. Transfers may be made from the
31 emergency fund to the general fund as provided in rules promul-
32 gated by the city finance committee created in section ninety-
33 four (94) of this Act.

34 Sec. 58. Acts of the Sixty-fourth General Assembly, 1972
35 Session, chapter one thousand eighty-eight (1088), section

1 ninety-three (93), unnumbered paragraph one (1) and subsec-
2 tions one (1) through five (5), seven (7) through eleven (11),
3 thirteen (13) through fifteen (15), and seventeen (17) through
4 nineteen (19), are amended to read as follows:

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

10 1. A tax not to exceed ~~one-half-mill~~ fourteen cents per
11 thousand dollars of assessed valuation for voting machines,
12 as provided in section fifty-two point three (52.3) of the
13 Code.

14 2. A tax not to exceed ~~one-half-mill~~ fourteen cents per
15 thousand dollars of assessed valuation for the support of
16 a municipal band, subject to the following:

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

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

22 c. The levy can be eliminated by the same procedure of
23 petition and election.

24 d. A tax authorized by an election held prior to the ef-
25 fective date of this Act may be continued until eliminated
26 by the council, or by petition and election.

27 3. A tax not to exceed ~~five-mills~~ one dollar and thirty-
28 five cents per thousand dollars of assessed valuation for
29 development, operation, and maintenance of a memorial building
30 or monument, subject to the procedure provided in subsection
31 two (2) of this section.

32 4. A tax not to exceed ~~one-eighth-mill~~ four cents per
33 thousand dollars of assessed valuation for support of a
34 symphony orchestra, subject to the provisions of subsection
35 two (2) of this section.

1 5. A tax not to exceed ~~one-mill~~ twenty-seven cents per
2 thousand dollars of assessed valuation for the operation of
3 cultural and scientific facilities, subject to the provi-
4 sions of subsection two (2) of this section, except that the
5 question may be submitted on the council's own motion.

6 7. A tax to aid a company incorporated under the laws
7 of this state in the construction of a highway or combina-
8 tion bridge across any navigable boundary river of this state,
9 commencing or terminating in the city and suitable for use
10 as highway, or for both highway and railway purposes. This
11 tax levy is subject to the provisions of subsections two (2)
12 and six (6) of this section. The levy is limited to ~~one-half~~
13 ~~of-one-percent-of~~ one dollar and thirty-five cents per thou-
14 sand dollars of the assessed value of taxable property in
15 the city. The estimated cost of the bridge must be at least
16 ten thousand dollars, and the city aid may not exceed one-
17 half of the estimated cost. The notice of the special elec-
18 tion must include the name of the corporation to be aided,
19 and all conditions required of the corporation. Tax moneys
20 received for this purpose may not be paid over by the county
21 treasurer until the city has filed a statement that the cor-
22 poration has complied with all conditions.

23 8. If a tax has been voted for aid of a bridge under sub-
24 section seven (7) of this section, a further tax may be voted
25 for the purpose of purchasing the bridge, subject to the pro-
26 visions of subsection two (2) of this section. The levy un-
27 der this subsection is limited to ~~one-and-one-fourth-percent~~
28 ~~of~~ three dollars and thirty-eight cents per thousand dollars
29 of the assessed value of the taxable property in the city,
30 payable in not less than ten annual installments.

31 9. A tax for the purpose of carrying out the terms of
32 a contract for the use of a bridge by a city situated on a
33 river over which a bridge has been built. The tax may not
34 exceed ~~two-and-one-half-mills~~ sixty-eight cents per thousand
35 dollars of assessed valuation each year.

1 10. A tax for aid to a public transportation company,
2 subject to the procedure provided in subsection two (2) of
3 this section, except the question must be submitted at a
4 special election. The levy is limited to ~~one-eighth-mill~~
5 four cents per thousand dollars of assessed valuation. In
6 addition to any other conditions the following requirements
7 must be met before moneys received for this purpose may be
8 paid over by the county treasurer:

9 a. The public transportation company shall provide the
10 city with copies of state and federal income tax returns for
11 the five years preceding the year for which payment is con-
12 templated or for such lesser period of time as the company
13 has been in operation.

14 b. The city shall, in any given year, be authorized to
15 pay over only such sums as will yield not to exceed two per-
16 cent of the public transportation company's investment as
17 the same is valued in its tax depreciation schedule, provided
18 that corporate profits and losses for the five preceding years
19 or for such lesser period of time as the company has been
20 in operation shall not average in excess of a two percent
21 net return. Taxes levied under this subsection may not be
22 used to subsidize losses incurred prior to the election re-
23 quired by this subsection.

24 11. A tax for the operation and maintenance of a municipi-
25 pal transit system, and for the creation of a reserve fund
26 for the system, in an amount not to exceed ~~two-mills~~ fifty-
27 four cents per thousand dollars of assessed valuation each
28 year, when the revenues from the transit system are
29 insufficient for such purposes, but proceeds of the tax may
30 not be used to pay interest and principal on bonds issued
31 for the purposes of the transit system.

32 13. A tax not to exceed ~~one-half-mill~~ fourteen cents per
33 thousand dollars of assessed valuation each year for operat-
34 ing and maintaining a civic center owned by a city.

35 14. A tax not to exceed ~~one-fourth-mill~~ seven cents per

1 thousand dollars of assessed valuation for planning a sanitary
2 disposal project.

3 15. A tax not to exceed one-mill twenty-seven cents per
4 thousand dollars of assessed valuation each year for an avia-
5 tion authority as provided in section three hundred thirty
6 A point fifteen (330A.15) of the Code.

7 17. A tax not to exceed one-fourth-mill seven cents per
8 thousand dollars of assessed valuation each year for a levee
9 improvement fund in special charter cities as provided in
10 section four hundred twenty point one hundred fifty-five
11 (420.155) of the Code.

12 18. A tax not to exceed one-and-one-fourth-percent-on
13 three dollars and thirty-eight cents per thousand dollars
14 of the assessed value to aid a railway as provided in sec-
15 tion four hundred eighty-three point one (483.1) of the Code.

16 19. A tax not to exceed three-fourths-mill twenty-one
17 cents per thousand dollars of assessed valuation each year
18 to maintain an institution received by gift or devise, as
19 provided in section five hundred sixty-five point eight (565.8)
20 of the Code.

21 EXPLANATION

22 This bill establishes assessed value of taxable property
23 at one hundred percent of actual value and changes all mil-
24 lage limits so that they are expressed in dollars and cents
25 per thousand dollars of assessed valuation, rounding off to
26 the next highest cent.

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