

MAR 9 1978

HOUSE FILE 2311

Ways and Means

By HALVORSON

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

## A BILL FOR

1 An Act to provide payment in lieu of taxes to the county and  
2 school districts for loss of tax revenue as a result of  
3 the acquisition of lands by the state.

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

### FISCAL NOTE HOUSE FILE 2311

7 Requested by Representative Halvorson  
8 March 1, 1978

9 In compliance with a written request there is submitted a  
10 Fiscal Note for H.F. 2311 pursuant to Joint Rule 16:

11 House File 2311, An Act to provide payment in lieu of taxes  
12 to the county and school districts for loss of tax revenue  
13 as a result of the acquisition of lands by the state.

14 This proposal would require payment from the state general  
15 fund of one dollar per acre of certain recreational and open  
16 space land owned by the state to both the school district and  
17 the county within which the land is located.

18 According to information supplied by the Iowa Conservation  
19 Commission, approximately 150,000 acres of land currently  
20 owned by the State of Iowa would qualify under the provisions  
21 of this bill. Thus, the resulting cost of the proposal would  
22 be about \$300,000.

23 This would mean that county and school district revenues would  
24 increase by about \$300,000. The distribution of these revenues  
25 would depend upon the presence of qualifying land.

Source: Department of Revenue  
MARCH 30, 1978 GERRY D. RANKIN  
FILED Legislative Fiscal Bureau

1 Section 1. Section four hundred twenty-seven point one  
2 (427.1), subsection one (1), Code 1977, is amended by adding  
3 the following new unnumbered paragraph:

4 NEW UNNUMBERED PARAGRAPH. If the state holds in fee simple  
5 real property acquired under the open space land acquisition  
6 program or under chapter one hundred seven (107), one hundred  
7 eight (108), one hundred eleven (111) or one hundred eleven  
8 B (111B) of the Code which was subject to a county or school  
9 district property tax levy for the fiscal year in which the  
10 acquisition took place, then the state shall make payment  
11 in lieu of property taxes to those counties and school  
12 districts for each fiscal year in which such property is held.  
13 The payment in lieu of property taxes shall be paid to the  
14 county in which such land is located at the rate of one dollar  
15 per acre or fraction thereof and to each school district in  
16 which such land is located at the same rate. The state  
17 comptroller shall administer this payment program in co-  
18 operation with the Iowa state conservation commission and  
19 all funds shall be paid from the state general fund.

20 EXPLANATION

21 This bill requires the state to make payments to counties  
22 and school districts in which recreational and "open space"  
23 land is located if held by the state in fee simple. The  
24 payment would be one dollar per acre or fraction thereof.

25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35

LSB 3511H  
mg/jw/5