

property. If property not subject to any threshold recalculation is generating replacement tax for the first time, or if a taxpayer's replacement tax will not be changed by any threshold recalculation and the taxpayer believes that the replacement tax will vary more than ten percent from the previous tax year, the taxpayer shall report to the director by July 15 of the current calendar year, on forms prescribed by the director, the estimated replacement tax liability that will be attributable to that property for the current tax year. For the purposes of computing the taxable value of property in a taxing district, the taxing district's share of the estimated replacement tax liability shall be the taxing district's percentage share of the "assessed value allocated by property tax equivalent" multiplied by the total estimated replacement tax. "Assessed value allocated by property tax equivalent" shall be determined by dividing the taxpayer's current year assessed valuation in a taxing district by one thousand, and then multiplying by the prior year's consolidated tax rate.

Sec. 15. RETROACTIVE APPLICABILITY. This bill applies retroactively to tax years beginning on or after January 1, 2003.

Approved May 2, 2003

CHAPTER 107

CHILD PROTECTION ASSISTANCE TEAMS

S.F. 353

†AN ACT requiring establishment of county child protection assistance teams.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 232.71B, subsection 3, Code 2003, is amended to read as follows:

3. INVOLVEMENT OF LAW ENFORCEMENT. The department shall apply ~~a protocol protocols~~, developed with ~~representatives of law enforcement agencies at the local level~~ the local child protection assistance team established pursuant to section 915.35, to prioritize the actions taken in response to child abuse reports and to work jointly with child protection assistance teams and law enforcement agencies in performing assessment and investigative processes for child abuse reports in which a criminal act harming a child is alleged. The county attorney and appropriate law enforcement agencies shall also take any other lawful action which may be necessary or advisable for the protection of the child. If a report is determined not to constitute a child abuse allegation, but a criminal act harming a child is alleged, the department shall immediately refer the matter to the appropriate law enforcement agency.

Sec. 2. Section 235A.15, subsection 2, paragraph b, Code 2003, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (10) To the child protection assistance team established in accordance with section 915.35 for the county in which the report was made.

Sec. 3. Section 331.756, Code 2003, is amended by adding the following new subsection: NEW SUBSECTION. 83B. Establish a child protection assistance team in accordance with section 915.35.

† Estimate of additional local revenue expenditures required by state mandate on file with the Secretary of State

Sec. 4. Section 915.35, subsection 4, Code 2003, is amended to read as follows:

4. ~~a. To the greatest extent possible, a multidisciplinary~~ A child protection assistance team involving the county attorney, law enforcement personnel, ~~community-based child advocacy organizations,~~ and personnel of the department of human services shall be established for each county by the county attorney. However, by mutual agreement, two or more county attorneys may establish a single child protection assistance team to cover a multicounty area. ~~A child protection assistance team, to the greatest extent possible, may be consulted in cases involving a forcible felony against a child who is less than age fourteen in which the suspected offender is the person responsible for the care of a child, as defined in section 232.68. A child protection assistance team may also be utilized in investigating and prosecuting cases involving a violation of chapter 709 or 726 or other crime committed upon a victim as defined in subsection 1.~~

~~b. A multidisciplinary child protection assistance team may also consult with or include juvenile court officers, medical and mental health professionals, physicians or other hospital-based health professionals, court-appointed special advocates, guardians ad litem, and members of a multidisciplinary team created by the department of human services for child abuse investigations. A child protection assistance team may work cooperatively with the local community empowerment area board established under section 28.6. The child protection assistance team shall work with the department of human services in accordance with section 232.71B, subsection 3, in developing the protocols for prioritizing the actions taken in response to child abuse reports and for law enforcement agencies working jointly with the department at the local level in processes for child abuse reports. The department of justice may provide training and other assistance to support the activities of a multidisciplinary child protection assistance team referred to in this subsection.~~

Sec. 5. IMPLEMENTATION OF ACT. Section 25B.2, subsection 3, shall not apply to this Act.

Approved May 2, 2003

CHAPTER 108

NONSUBSTANTIVE CODE CORRECTIONS

H.F. 171

AN ACT relating to nonsubstantive Code corrections and including effective and retroactive applicability date provisions.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 9H.1, subsection 25, paragraph a, Code 2003, is amended to read as follows:

a. Corporations organized under the provisions of chapter 504, Code 1989, or chapter 504A; or

Sec. 2. Section 9H.1, subsection 33, Code 2003, is amended to read as follows:

33. "Testamentary trust" means a trust created by devising or bequeathing property in trust in a will as such terms are used in the Iowa probate code as provided in chapter 633. Testamentary trust includes a revocable trust that has not been revoked prior to the grantor's death.