

1. The director shall investigate each abandoned or uncontrolled hazardous waste or hazardous substance disposal site listed in the registry to determine its relative priority.

2. The director shall identify each abandoned or uncontrolled hazardous waste or hazardous substance disposal site by providing all of the following:

- a. The address and site boundaries.
- b. The time period of use for disposal of hazardous waste or hazardous substances.
- c. The name of the current owner and operator and names of reported owners and operators during the time period of use for disposal of hazardous waste or hazardous substances.
- d. The names of persons responsible for the generation and transportation of the hazardous waste or hazardous substances disposed of at the site.
- e. The type, quantity and manner of hazardous waste or hazardous substances disposal.

Sec. 10. Section 455B.430, subsections 1, 2, 3, and 5, Code 1991, are amended to read as follows:

1. A person shall not substantially change the manner in which an abandoned or uncontrolled a hazardous waste or hazardous substance disposal site on the registry pursuant to section 455B.426 is used without the written approval of the director.

2. A person shall not sell, convey, or transfer title to an abandoned or uncontrolled a hazardous waste or hazardous substance disposal site which is on the registry pursuant to section 455B.426 without the written approval of the director. The director shall respond to a request for a change of ownership within thirty days of its receipt.

3. Decisions of the director concerning the use or transfer of an abandoned or uncontrolled a hazardous waste or hazardous substance disposal site may be appealed in the manner provided in section 455B.429.

5. Immediately upon the listing of real property in the registry of abandoned or uncontrolled hazardous waste or hazardous substance disposal sites, a person liable for cleanup costs shall submit to the director a report consisting of documentation of the responsible person's liabilities and assets, including if filed, a copy of the annual report submitted to the secretary of state pursuant to chapter 490. A subsequent report pursuant to this section shall be submitted annually on April 15 for the period the site remains on the registry.

Sec. 11. Section 455B.467, subsection 2, Code 1991, is amended to read as follows:

2. When the materials sought to be disposed of resulted from remediation or cleanup of abandoned or uncontrolled hazardous waste or hazardous substance disposal sites.

Approved May 9, 1991

## CHAPTER 156

### COUNTY AGRICULTURAL EXTENSION EDUCATION TAX

*H.F. 691*

**AN ACT** relating to the county agricultural extension education tax by adjusting the maximum levy and increasing the maximum dollar amount of property tax revenue which may be raised, and providing effective and applicability dates.

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

Section 1. Section 176A.10, Code 1991, is amended to read as follows:

176A.10 COUNTY AGRICULTURAL EXTENSION EDUCATION TAX.

The extension council of each extension district shall, at a regular or special meeting held in January in each year, estimate the amount of money required to be raised by taxation for financing the county agricultural extension education program authorized in this chapter. The

annual tax levy and the amount of money to be raised from such the levy for the county agricultural extension education fund shall not exceed the following:

1. a. ~~For Except as provided in paragraph "b", for an extension district having a population of less than thirty thousand, an annual levy not to exceed of twenty and one-fourth cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of fifty-five thousand dollars for the fiscal year commencing July 1, 1982, sixty thousand dollars for the fiscal year commencing July 1, 1983, sixty-five thousand dollars for the fiscal year commencing July 1, 1984, seventy thousand dollars for the fiscal year commencing July 1, 1985, and seventy-five thousand dollars for each subsequent fiscal year.~~

b. For an extension district having a population of less than thirty thousand and as provided in subsection 6, an annual levy of thirty cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of eighty-seven thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of six thousand dollars in the amount payable during each subsequent fiscal year.

2. a. ~~For Except as provided in paragraph "b", for an extension district having a population of thirty thousand or more but less than fifty thousand population, an annual levy not to exceed of twenty and one-fourth cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of sixty-six thousand dollars for the fiscal year commencing July 1, 1982, seventy-two thousand dollars for the fiscal year commencing July 1, 1983, seventy-eight thousand dollars for the fiscal year commencing July 1, 1984, eighty-four thousand dollars for the fiscal year commencing July 1, 1985, and ninety thousand dollars for each subsequent fiscal year.~~

b. For an extension district having a population of thirty thousand or more but less than fifty thousand and as provided in subsection 6, an annual levy of twenty and one-fourth cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred four thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of seven thousand dollars in the amount payable during each subsequent fiscal year.

3. a. ~~For Except as provided in paragraph "b", for an extension district having a population of fifty thousand or more but less than one hundred ninety-five thousand population, an annual levy not to exceed of thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of eighty-two thousand five hundred dollars for the fiscal year commencing July 1, 1982, ninety thousand dollars for the fiscal year commencing July 1, 1983, ninety-seven thousand five hundred dollars for the fiscal year commencing July 1, 1984, one hundred five thousand dollars for the fiscal year commencing July 1, 1985, and one hundred twelve thousand five hundred dollars for each subsequent fiscal year.~~

b. For an extension district having a population of fifty thousand or more but less than ninety thousand and as provided in subsection 6, an annual levy of thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred thirty thousand five hundred dollars payable during the fiscal year commencing July 1, 1992, and an increase of nine thousand dollars in the amount payable during each subsequent fiscal year.

4. a. ~~For Except as provided in paragraph "b", for an extension district having a population of one hundred ninety-five thousand or more, an annual levy not to exceed of thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred ten thousand dollars for the fiscal year commencing July 1, 1982, one hundred twenty thousand dollars for the fiscal year commencing July 1, 1983, one hundred thirty thousand dollars for the fiscal year commencing July 1, 1984, one hundred forty thousand dollars for the fiscal year commencing July 1, 1985, and one hundred fifty thousand dollars for each subsequent fiscal year.~~

b. For an extension district having a population of ninety thousand or more but less than two hundred thousand and as provided in subsection 6, an annual levy of thirteen and one-half

cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred eighty thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of fifteen thousand dollars in the amount payable during each subsequent fiscal year.

5. For an extension district having a population of two hundred thousand or more and as provided in subsection 6, an annual levy of five cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of two hundred thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of twenty-five thousand dollars in the amount payable during each subsequent fiscal year.

6. An extension council of an extension district may choose to be subject to the levy and revenue limits specified in paragraphs "b" of subsections 1, 2, 3, and 4 and subsection 5 for the purpose of the annual levy for the fiscal year commencing July 1, 1991. Before an extension district may be subject to the levy and revenue limits specified in paragraphs "b" of subsections 1, 2, 3, and 4 and subsection 5, for fiscal years beginning on or after July 1, 1992, the question of whether the district shall be subject to the levy and revenue limits as specified in such subsections must be submitted to the registered voters of the district. The question shall be submitted at the time of a state general election. If the question is approved by a majority of those voting on the question the levy and revenue limits specified in paragraphs "b" of subsections 1, 2, 3, and 4 and subsection 5, shall thereafter apply to the extension district. The question need only be approved at one state general election. If a majority of those voting on the question vote against the question, the district may continue to submit the question at subsequent state general elections until approved.

The extension council in each extension district shall comply with the provisions of chapter 24.

Sec. 2. Section 1 of this Act applies to property taxes levied for the fiscal year beginning July 1, 1991, which are payable in the fiscal year beginning July 1, 1992, and applies to property taxes levied for each subsequent fiscal year.

Approved May 9, 1991

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## CHAPTER 157

### ARTS AND CULTURAL ENHANCEMENT AND ENDOWMENT PROGRAM

*S.F. 268*

**AN ACT** establishing the arts and cultural enhancement and endowment program.

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

Section 1. INTENT. The general assembly finds the following:

1. The purpose of the programs supported by the department of cultural affairs and the state's arts and cultural organizations is to encourage and broaden public appreciation of and education and involvement in cultural activities.

2. The mechanisms to provide state funding for cultural activities in Iowa already exist; what is needed is increased financial support of arts and cultural programs.

3. The arts division of the department of cultural affairs utilizes public input in the formulation and review of state arts policies and programs.

4. The number and variety of private and public sector efforts now committed to further strengthening the artistic and cultural life of Iowa both attest to the health of the state's artistic and cultural life and at the same time increase the responsibility of the department of cultural affairs to ensure that the efforts are coordinated, cost-efficient, and not duplicative.