

**437A.18 Tax imposition.**

An annual statewide property tax of three cents per one thousand dollars of assessed value is imposed upon all property described in sections 437A.16 and 437A.16A on the assessment date of January 1.

98 Acts, ch 1194, §19, 40; 2010 Acts, ch 1161, §8, 11

Referred to in §437A.16A, 443.2

[SP] 2010 amendment applies retroactively to tax years beginning on or after January 1, 2010; 2010 Acts, ch 1161, §11