

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](#)

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