

**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](#)