## 437B.14 Tax imposition.

An annual statewide property tax of three cents per one thousand dollars of assessed value is imposed upon all property described in section 437B.12 on the assessment date of January 1.

 $\begin{array}{c} 2013 \ Acts, \ ch \ 94, \ \S 23, \ 35, \ 36 \\ \text{Referred to in } \S 441.21A, \ 443.2 \end{array}$