

House Amendment 1655

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1 1 Amend the amendment, H=1645, to the Senate
1 2 amendment, H=1635, to House File 816, as amended,
1 3 passed, and reprinted by the House, as follows:
1 4 #1. Page 24, by inserting after line 41 the
1 5 following:

1 6 <Sec. _____. Section 257.1, subsection 2, unnumbered
1 7 paragraph 2, Code 2005, is amended to read as follows:

1 8 For the budget year commencing July 1, ~~1999~~ 2006,
1 9 and for each succeeding budget year, the regular
1 10 program foundation base per pupil is ~~eighty-seven and~~
1 11 ~~five-tenths ninety-two and four-tenths~~ percent of the
1 12 regular program state cost per pupil. For the budget
1 13 year commencing July 1, ~~1991~~ 2006, and for each
1 14 succeeding budget year, the special education support
1 15 services foundation base is ~~seventy-nine ninety-two~~
1 16 ~~and four-tenths~~ percent of the special education
1 17 support services state cost per pupil. The combined
1 18 foundation base is the sum of the regular program
1 19 foundation base and the special education support
1 20 services foundation base.

1 21 Sec. _____. Section 257.3, subsection 1, unnumbered
1 22 paragraph 1, Code 2005, is amended to read as follows:

1 23 Except as provided in subsections 2 and 3, a school
1 24 district shall cause to be levied each year, for the
1 25 school general fund, a foundation property tax equal
1 26 to ~~five six~~ dollars and ~~forty ninety~~ cents per
1 27 thousand dollars of assessed valuation on all taxable
1 28 property in the district. The county auditor shall
1 29 spread the foundation levy over all taxable property
1 30 in the district.

1 31 Sec. _____. Section 257.3, subsection 2, paragraphs
1 32 a and b, Code 2005, are amended to read as follows:

1 33 a. Notwithstanding subsection 1, a reorganized
1 34 school district shall cause a foundation property tax
1 35 of ~~four five~~ dollars and ~~forty ninety~~ cents per
1 36 thousand dollars of assessed valuation to be levied on
1 37 all taxable property which, in the year preceding a
1 38 reorganization, was within a school district affected
1 39 by the reorganization as defined in section 275.1, or
1 40 in the year preceding a dissolution was a part of a
1 41 school district that dissolved if the dissolution
1 42 proposal has been approved by the director of the
1 43 department of education pursuant to section 275.55.

1 44 b. In succeeding school years, the foundation
1 45 property tax levy on that portion shall be increased
1 46 to the rate of ~~four six~~ dollars and ~~ninety forty~~ cents
1 47 per thousand dollars of assessed valuation the first
1 48 succeeding year, ~~five six~~ dollars and ~~fifteen sixty-~~
1 49 ~~five~~ cents per thousand dollars of assessed valuation
1 50 the second succeeding year, and ~~five six~~ dollars and
2 1 ~~forty ninety~~ cents per thousand dollars of assessed
2 2 valuation the third succeeding year and each year
2 3 thereafter.

2 4 Sec. _____. Section 257.10, subsection 4, Code 2005,
2 5 is amended by adding the following new unnumbered
2 6 paragraph:

2 7 NEW UNNUMBERED PARAGRAPH. For the budget year
2 8 beginning July 1, 2006, and succeeding budget years,
2 9 the department of management shall increase the
2 10 special education support services district cost per
2 11 pupil for a school district containing an area
2 12 education agency with a special education support
2 13 services district cost per pupil which falls below the
2 14 special education support services state cost per
2 15 pupil, to equal the special education support services
2 16 state cost per pupil.>

2 17 #2. Page 30, by inserting after line 24 the
2 18 following:

2 19 <Sec. _____. Section 425A.3, subsection 1, Code
2 20 2005, is amended to read as follows:

2 21 1. The family farm tax credit fund shall be
2 22 apportioned each year in the manner provided in this
2 23 chapter so as to give a credit against the tax on each
2 24 eligible tract of agricultural land within the several

2 25 school districts of the state in which the levy for
2 26 the general school fund exceeds ~~five six~~ dollars and
2 27 ~~forty fifty~~ cents per thousand dollars of assessed
2 28 value. The amount of the credit on each eligible
2 29 tract of agricultural land shall be the amount the tax
2 30 levied for the general school fund exceeds the amount
2 31 of tax which would be levied on each eligible tract of
2 32 agricultural land were the levy for the general school
2 33 fund ~~five six~~ dollars and ~~forty fifty~~ cents per
2 34 thousand dollars of assessed value for the previous
2 35 year. However, in the case of a deficiency in the
2 36 family farm tax credit fund to pay the credits in
2 37 full, the credit on each eligible tract of
2 38 agricultural land in the state shall be proportionate
2 39 and applied as provided in this chapter.

2 40 Sec. _____. Section 425A.5, Code 2005, is amended to
2 41 read as follows:

2 42 425A.5 COMPUTATION BY COUNTY AUDITOR.

2 43 The family farm tax credit allowed each year shall
2 44 be computed as follows: On or before April 1, the
2 45 county auditor shall list by school districts all
2 46 tracts of agricultural land which are entitled to
2 47 credit, the taxable value for the previous year, the
2 48 budget from each school district for the previous
2 49 year, and the tax rate determined for the general fund
2 50 of the school district in the manner prescribed in
3 1 section 444.3 for the previous year, and if the tax
3 2 rate is in excess of ~~five six~~ dollars and ~~forty fifty~~
3 3 cents per thousand dollars of assessed value, the
3 4 auditor shall multiply the tax levy which is in excess
3 5 of ~~five six~~ dollars and ~~forty fifty~~ cents per thousand
3 6 dollars of assessed value by the total taxable value
3 7 of the agricultural land entitled to credit in the
3 8 school district, and on or before April 1, certify the
3 9 total amount of credit and the total number of acres
3 10 entitled to the credit to the department of revenue.

3 11 Sec. _____. Section 426.3, Code 2005, is amended to
3 12 read as follows:

3 13 426.3 WHERE CREDIT GIVEN.

3 14 The agricultural land credit fund shall be
3 15 apportioned each year in the manner hereinafter
3 16 provided so as to give a credit against the tax on
3 17 each tract of agricultural lands within the several
3 18 school districts of the state in which the levy for
3 19 the general school fund exceeds ~~five six~~ dollars and
3 20 ~~forty fifty~~ cents per thousand dollars of assessed
3 21 value; the amount of such credit on each tract of such
3 22 lands shall be the amount the tax levied for the
3 23 general school fund exceeds the amount of tax which
3 24 would be levied on said tract of such lands were the
3 25 levy for the general school fund ~~five six~~ dollars and
3 26 ~~forty fifty~~ cents per thousand dollars of assessed
3 27 value for the previous year, except in the case of a
3 28 deficiency in the agricultural land credit fund to pay
3 29 said credits in full, in which case the credit on each
3 30 eligible tract of such lands in the state shall be
3 31 proportionate and shall be applied as hereinafter
3 32 provided.

3 33 Sec. _____. Section 426.6, unnumbered paragraph 1,
3 34 Code 2005, is amended to read as follows:

3 35 The agricultural land tax credit allowed each year
3 36 shall be computed as follows: On or before April 1,
3 37 the county auditor shall list by school districts all
3 38 tracts of agricultural lands which are entitled to
3 39 credit, together with the taxable value for the
3 40 previous year, together with the budget from each
3 41 school district for the previous year, and the tax
3 42 rate determined for the general fund of the district
3 43 in the manner prescribed in section 444.3 for the
3 44 previous year, and if such tax rate is in excess of
3 45 ~~five six~~ dollars and ~~forty fifty~~ cents per thousand
3 46 dollars of assessed value, the auditor shall multiply
3 47 the tax levy which is in excess of ~~five six~~ dollars
3 48 and ~~forty fifty~~ cents per thousand dollars of assessed
3 49 value by the total taxable value of the agricultural
3 50 lands entitled to credit in the district, and on or
4 1 before April 1, certify the amount to the department
4 2 of revenue.>

4 3 #3. Page 30, by inserting after line 48 the
4 4 following:

4 5 <Sec. _____. EFFECTIVE AND APPLICABILITY DATES.

4 6 1. The sections of this Act increasing the regular
4 7 program foundation base and the special education
4 8 support services foundation base, and increasing the
4 9 foundation property tax, take effect July 1, 2005, and
4 10 are applicable to the school budget year beginning
4 11 July 1, 2006, and succeeding budget years.

4 12 2. The sections of this Act amending provisions
4 13 relating to the family farm tax credit and the
4 14 agricultural land tax credit take effect January 1,
4 15 2007, for taxes payable in the fiscal year beginning
4 16 July 1, 2007.>

4 17 [#4.](#) Page 31, line 16, by inserting after the word
4 18 <effective> the following: <, applicability,>.

4 19 [#5.](#) By renumbering as necessary.

4 20

4 21

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4 23 _____
4 23 WENDT of Woodbury

4 24 HF 816.736 81

4 25 kh/gg/2481