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cities and towns 2/11/71, Pass 3/31

SENATE FILE **205**

By NEU
(Cochran)

Passed Senate, Date 5-17-71 Passed House, Date 5-24-71
Vote: Ayes 44 Nays 2 Vote: Ayes 81 Nays 2
Approved 5-28-71

A BILL FOR

*Proof of Publication 6/16
Hardin County Advt 6/4/71
The Daily Freeman-Journal 6/3*

1 An Act relating to assessments levied by drainage and levee
2 districts.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

4 Section 1. Section four hundred fifty-five point fifty-
5 seven (455.57), Code 1971, is amended as follows:

6 455.57 LEVY--INTEREST. When the board has finally deter-
7 mined the matter of assessments of benefits and apportionment,
8 it shall levy such assessments as fixed by it upon the lands
9 within such district, and-~~at~~ but the assessment shall not be
10 less than two dollars on any tract, parcel or lot within the
11 district. All assessments shall be levied at that time as a
12 tax and shall bear interest at not to exceed seven percent per
13 annum from that date, payable annually, except as hereinafter
14 provided as to cash payments thereof within a specified time.

EXPLANATION

15
16 This bill requires that when assessments are levied in a
17 drainage or levy district, no such assessment shall be less
18 than two dollars. Assessments are presently determined strictly
19 on the basis of the proportion of the total benefit from the
20 drainage or levee district which each piece of property receives,
21 but when this formula is applied without variation to very small
22 pieces of property, such as residential lots within cities or
23 towns, the amount assessed may be so low that it is less than
24 the cost of spreading the assessment on the books and collecting
25 it. This bill will eliminate such situations.

SENATE FILE 205

1 Amend Senate File 205 as follows:

- 2 1. By striking from lines 9, 10 and 11 the words
3 "the assessment shall not be less than two dollars on
4 any tract, parcel or lot within the district" and
5 inserting in lieu thereof the words "any assessment on
6 any tract, parcel or lot within the district which is
7 computed at less than two dollars shall be fixed at the
8 sum of two dollars".
- 9 2. By adding after line 14 the following new section:
10 Sec. 2. Section four hundred fifty-five point fifty-
11 nine (455.59), Code 1971, is amended as follows:
12 455.59 LEVY FOR DEFICIENCY. If the first assess-
13 ment made by the board for the original cost or for re-
14 pairs of any improvement is insufficient, the board shall
15 make an additional assessment and levy in the same ratio
16 as the first for either purpose, payable at the next
17 taxpaying period after such indebtedness is incurred
18 subject, however, to the provisions of section 455.64.
19 Any assessment made under this section on any tract,
20 parcel or lot within the district which is computed at
21 less than two dollars shall be fixed at the sum of two
22 dollars.

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- 1 Sec. 3. Section four hundred fifty-five point one
2 hundred thirty-six (455.136), unnumbered paragraph
3 one, Code 1971, is amended as follows:
4 455.136 PAYMENT. The costs of the repair or im-
5 provements provided for in section 455.135 shall be paid
6 for out of the funds of the levee or drainage
7 district. If the funds on hand are not sufficient to
8 pay such expenses, the board within two years shall levy
9 an assessment sufficient to pay the outstanding indebt-
10 edness and leave the balance which the board determines
11 is desirable as a sinking fund to pay maintenance and
12 repair expenses. Any assessment made under this section
13 on any tract, parcel or lot within the district which is
14 computed at less than two dollars shall be fixed at the
15 sum of two dollars.
- 16 Sec. 4. Section four hundred fifty-five point one
17 hundred forty-six (455.146), Code 1971, is amended as
18 follows:
19 455.146 LEVY UNDER ORIGINAL CLASSIFICATION. If the
20 amount finally charged against a district does not exceed
21 twenty-five percent of the original cost of the improve-
22 ment in said district, the board shall proceed to levy

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1 said amount against all lands, highways, and railway

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2 rights of way and property within the district, in
3 accordance with the original classification and appor-
4 tionment. Any assessment made under this section on
5 any tract, parcel or lot within the district which is
6 computed at less than two dollars shall be fixed at the
7 sum of two dollars.
8 Sec. 5. Section four hundred fifty-five point one
9 hundred forty-seven (455.147), Code 1971, is amended as
10 follows:
11 455.147 LEVY UNDER RECLASSIFICATION. If the amount
12 finally charged against a district exceeds twenty-five
13 percent of the original cost of the improvement, the
14 board shall order a reclassification as provided for
15 the original classification of a district and upon the
16 final adoption of the new classification and apportion-
17 ment shall proceed to levy said amount upon all lands,
18 highways, and railway rights of way and property within
19 the district, in accordance with said new classification
20 and apportionment. Any assessment made under this section
21 on any tract, parcel or lot within the district which is
22 computed at less than two dollars shall be fixed at the

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1 sum of two dollars.

Filed - *Adopted 5/17*
April 27, 1971

By NEU

1 Amend Senate File 205 as follows:
2 1. Page 1, by adding the following new sections after
3 line 14:
4 Sec. _____. Section four hundred fifty-five point seventy
5 nine (455.79), Code 1971, is amended as follows:
6 455.79 INTEREST - PLACE OF PAYMENT. Such certificates
7 shall bear interest not to exceed five seven percent per annum,
8 payable annually, and shall be paid by the taxpayer to the
9 county treasurer, who shall receipt for the same and cause the
10 amount to be credited on the certificate issued therefor,
11 Sec. _____. This Act, being deemed of immediate importance,
12 shall take effect and be in force from and after its publication
13 in the Hardin County Index, a newspaper published in Eldora,
14 Iowa, and in The Daily Freeman-Journal, a newspaper published
15 in Webster City, Iowa.
16 2. Page 1, line 2, by inserting after the word "district"
17 the words "and to interest rates".

Filed - *Adopted 5/17*
April 29, 1971

By POTGETER