

Senate File 1272
Stanley, Chairman
Bittle
Dunton
Junker
Krause

SENATE FILE 1272

By COMMITTEE ON WAYS AND MEANS

FILED MARCH 1974
Ways and Means 3/26, Page 4/23

Passed Senate, Date 3-19-74 (871) Passed House, Date _____
Vote: Ayes 43 Nays 0 Vote: Ayes 44 Nays 0
Approved 6-3-74

Passed Senate as amended by House
5-2-74 (1893)
44-0

A BILL FOR

1 An Act relating to valuation of property and property tax
2 limitations by changing assessed and taxable value of
3 property to one hundred percent of actual value, changing
4 general property tax levies computed in mills to tax
5 levies computed in dollars and cents per thousand dollars
6 of assessed value, and making coordinating amendments.

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

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1 Section 1. Section four hundred forty-one point twenty-
2 one (441.21), subsection one (1), unnumbered paragraph one
3 (1), Code 1973, is amended to read as follows:

4 All real and tangible personal property subject to taxa-
5 tion shall be valued at its actual value which shall be en-
6 tered opposite each item, and shall be assessed at ~~twenty-~~
7 seven one hundred percent of such actual value, and such value
8 so assessed shall be taken and considered as the assessed
9 value and taxable value of such property upon which the levy
10 shall be made.

11 Sec. 2. Section eight point six (8.6), subsection seven-
12 teen (17), paragraph i, subparagraph six (6), Code 1973, is
13 amended to read as follows:

14 (6) The millage amount per thousand dollars of taxable
15 value necessary to produce such amount.

16 Sec. 3. Section twenty-four point six (24.6), Code 1973,
17 is amended to read as follows:

18 24.6 EMERGENCY FUND--LEVY. Each municipality as defined
19 herein, may include in the estimate herein required, an es-
20 timate for an emergency fund. Each such municipality shall
21 have power to assess and levy a tax for such emergency fund
22 at a rate not to exceed ~~one-mill-upon-the~~ twenty-seven cents
23 per thousand dollars of assessed value of taxable property
24 of the municipality, provided that no such emergency tax levy
25 shall be made until such municipality shall have first
26 petitioned the state board to make such levy and received
27 its approval thereof. Transfers of moneys may be made from
28 the emergency fund to any other fund of the municipality for
29 the purpose of meeting deficiencies in any such fund arising
30 from any cause, provided, however, that no such transfer shall
31 be made except upon the written approval of the state board,
32 and then only when such approval is requested by a two-thirds
33 vote of the governing body of said municipality. Approval
34 may be granted by the state board upon an application ap-
35 proved by a two-thirds vote of the board of supervisors of

1 a county to use this fund for the purpose of matching funds
2 available to such county from federal programs including,
3 but not limited to, crime control, public health, civil de-
4 fense, highway safety, juvenile delinquency, narcotics con-
5 trol and pollution.

6 Sec. 4. Section thirty-seven point three (37.3), unnum-
7 bered paragraph two (2), Code 1973, is amended to read as
8 follows:

9 "Shall the county (or city or town) of
10 erect and equip (or purchase and equip) a memorial building
11 (or erect a monument) as provided in chapter 37 of the Code
12 for the purpose of

13 (set forth purpose of memorial as
14 and issue bonds in the sum
15 outlined in section 37.18)

16 of dollars to cover the expense of the same
17 (or levy a tax of ~~mills-on-the-dollar~~ per
18 thousand dollars of assessed value for a period of
19 years to defray the expense of the same)?"

20 Sec. 5. Section thirty-seven point seven (37.7), unnum-
21 bered paragraph one (1), Code 1973, is amended to read as
22 follows:

23 For the purpose of liquidating such bonds together with
24 the interest thereon, such county shall levy upon all the
25 property within the limits thereof, subject to taxation for
26 such purpose, in addition to all other taxes provided by law,
27 a special tax not exceeding in any one year ~~four-mills-on~~
28 ~~the-dollar~~ one dollar and eight cents per thousand dollars
29 of assessed value for a period of not exceeding twenty years.

30 Sec. 6. Section thirty-seven point eight (37.8), subsec-
31 tions one (1) through five (5), Code 1973, are amended to
32 read as follows:

33 1. By a county owning same, not to exceed ~~one-and-one-~~
34 ~~fourth-mills-on-all-the~~ thirty-four cents per thousand dollars
35 of assessed value of taxable property within said county.

1 2. By a city having a population in excess of fifty thou-
2 sand persons as shown by the last preceding census, owning
3 same, not to exceed ~~two-mills-on-all-the~~ fifty-four cents
4 per thousand dollars of assessed value of taxable property
5 within said city.

6 3. By any city having a population of at least fifteen
7 thousand but not more than fifty thousand, owning same, not
8 to exceed ~~three-mills-on-all-the~~ eighty-one cents on each
9 one thousand dollars of assessed value of taxable property
10 within said city.

11 4. By a city having a population of less than fifteen
12 thousand, owning same, not to exceed ~~four-mills-on-all-the~~
13 one dollar and eight cents per thousand dollars of assessed
14 value of taxable property within said city.

15 5. By a town owning same, not to exceed ~~five-mills-on~~
16 all-the one dollar and thirty-five cents per thousand dol-
17 lars of assessed value of taxable property within said town.

18 Sec. 7. Section fifty-two point three (52.3), Code 1973,
19 as amended by Acts of the Sixty-fifth General Assembly, 1973
20 Session, chapter one hundred thirty-six (136), section two
21 hundred twenty-two (222), is amended to read as follows:

22 52.3 TERMS OF PURCHASE--TAX LEVY. The county board of
23 supervisors, on the adoption and purchase of a voting machine,
24 may provide for the payment therefor in such manner as they
25 may deem for the best interest of the county, and may for
26 that purpose issue bonds, certificates of indebtedness, or
27 other obligations, which shall be a charge on the county,
28 or levy not to exceed ~~one-half-mill~~ fourteen cents per thou-
29 sand dollars of assessed value. Any amounts so levied and
30 collected in excess of actual costs of voting machines shall
31 revert to the general fund of the county. Such bonds, cer-
32 tificates, or other obligations may be issued with or without
33 interest, payable at such time or times as the county board
34 may determine, but shall not be issued or sold at less than
35 par.

1 Sec. 8. Section one hundred eleven A point six (111A.6),
2 unnumbered paragraphs one (1), two (2) and three (3), Code
3 1973, are amended to read as follows:

4 Upon the adoption of any county of the provisions of this
5 chapter, the county board of supervisors of such county may
6 by resolution appropriate an amount of money from the gen-
7 eral fund of the county for the payment of expenses incurred
8 by the county conservation board in carrying out its powers
9 and duties, and it may levy or cause to be levied an annual
10 tax, in addition to all other taxes, of not more than one
11 ~~mill-en-the-dollar~~ twenty-seven cents per thousand dollars
12 of the assessed ~~valuation~~ value of all real and personal
13 property subject to taxation within such county, upon proper
14 certification by said county conservation board made pursuant
15 to and in compliance with all of the provisions of chapter
16 24, which tax shall be collected by the county treasurer as
17 other taxes are collected, and shall be paid into a separate
18 and distinct fund to be known as the county conservation fund,
19 to be paid out upon the warrants drawn by the county auditor
20 upon requisition of the county conservation board for the
21 payment of expenses incurred in carrying out the powers and
22 duties of said conservation board. The county conservation
23 board shall have no power or authority to contract any debt
24 or obligation in any year in excess of the moneys in the hands
25 of the county treasurer immediately available for such pur-
26 poses, except the board of supervisors may authorize deferred
27 payments for land acquisition purchases not to exceed a-one-
28 ~~quarter-mill~~ one-fourth of the annual conservation fund levy
29 nor to extend over a period of ten years. Any single
30 expenditure of, or contract to expend, a sum of five thou-
31 sand dollars shall be subject to the provisions of chapter
32 23. Gifts, contributions and bequests of money and all rent,
33 licenses, fees and charges and other revenue or money re-
34 ceived or collected by the board shall be deposited in the
35 county conservation fund to be used for the purchase of land,

1 property and equipment and the payment of expenses incurred
2 in carrying out the activities of the board, except that
3 moneys given, bequeathed, or contributed upon specified trusts
4 shall be held and applied in accordance with the trust speci-
5 fied.

6 In order to make immediately available to the county con-
7 servation board the proceeds of the annual tax hereinbefore
8 authorized to be levied for recreation and conservation pur-
9 poses, bonds of any county may be issued in anticipation of
10 the collection of such tax in the manner hereinafter provided.
11 Upon the filing of a petition by the conservation board with
12 the county board of supervisors asking that bonds be issued
13 in a specified amount for the purpose of paying the cost of
14 acquiring land and developing the same for public museum,
15 park, parkway, preserve, playground, or other recreation or
16 conservation purposes within the county, then the board of
17 supervisors may call a special election to be held in the
18 county to vote on the proposition of issuing such bonds.
19 Notice of such election shall be published once each week
20 for at least four consecutive weeks in one of the official
21 county newspapers, and the election shall be held on a day
22 not less than five nor more than twenty days after the last
23 publication of such notice. Voting machines may be used for
24 the purpose of voting on said proposition or, in the discre-
25 tion of the board of supervisors, the proposition may be sub-
26 mitted to the voters on paper ballots. The proposition shall
27 be submitted in substantially the following form:

28 "Shall County,
29 Iowa, issue its bonds in the amount of \$.....
30 for the purpose of?"

31 The expenses incurred in connection with the conduct of such
32 election shall be paid by the conservation board from the
33 county conservation fund. If the vote in favor of issuing
34 the bonds is equal to at least sixty percent of the total
35 votes cast for and against the proposition, the board of su-

1 supervisors shall issue the bonds in the amount voted, and shall
2 provide for the levy of an annual tax, within the limits of
3 the special tax hereinbefore authorized, sufficient to pay
4 said bonds and the interest thereon as the same respectively
5 become due. Said bonds shall mature in not more than twenty
6 years, shall bear interest at a rate or rates not exceeding
7 seven percent per annum, shall be in such form as the board
8 of supervisors shall by resolution provide, and shall be pay-
9 able as to both principal and interest from the proceeds of
10 the annual levy of the ~~one-mill~~ tax hereinbefore authorized
11 to be levied for recreation and conservation purposes, or
12 so much thereof as will be sufficient to pay the principal
13 thereof and interest thereon, and prior to the authorization
14 and issuance of such bonds the board of supervisors may, with
15 or without notice, negotiate and enter into an agreement or
16 agreements with any bank, investment banker, trust company
17 or insurance company or group thereof whereunder the market-
18 ing of such bonds may be assured and consummated. The pro-
19 ceeds of such bonds shall be deposited in a special fund,
20 to be kept separate and apart from all other funds of the
21 county, and shall be paid out upon warrants drawn by the
22 county auditor upon requisition of the conservation board
23 to pay the cost of acquiring land and developing the same
24 for recreation and conservation purposes as specified in the
25 election proposition.

26 Nothing herein contained shall be construed to limit the
27 authority of the board of supervisors to levy the full ~~one-~~
28 ~~mill~~ recreation and conservation tax, but if and to what-
29 ever extent said tax is levied in any year in excess of the
30 amount of the principal and interest falling due in such year
31 on said bonds, the first available proceeds thereof, to an
32 amount sufficient to meet maturing installments of principal
33 and interest on such bonds, shall be paid into the sinking
34 fund for such bonds before any of such taxes are deposited
35 in the county conservation fund or are otherwise made avail-

1 able to the county conservation board, and the amount re-
2 quired to be annually set aside to pay the principal of and
3 interest on the bonds shall constitute a first charge upon
4 all of the proceeds of such annual special tax, which tax
5 shall be pledged to pay said bonds and the interest thereon.

6 Sec. 9. Section one hundred forty-five A point three
7 (145A.3), Code 1973, is amended to read as follows:

8 145A.3 OFFICIAL PLANNING--MAXIMUM LEVY. The officials
9 of any political subdivision are hereby authorized to plan
10 for the merger of an area to establish and operate an area
11 hospital; and in planning for such hospitals, a county board
12 of supervisors may exclude any township of the county which
13 the board of supervisors determines would not sufficiently
14 benefit by the merger. Plans for an area hospital shall in-
15 clude the maximum ~~millage~~ amount to be levied in each political
16 subdivision taking part in the merger, and the maximum ~~millage~~
17 tax rates for the various political subdivisions may vary
18 as the officials determine, such variance to be based upon
19 the need for hospital service of the residents of each
20 political subdivision, the proximity of such residents to
21 the proposed location of the hospital, the property values
22 within said subdivision, and the expected service benefits
23 to the residents of each subdivision by the proposed area
24 hospital.

25 Sec. 10. Section one hundred forty-five A point five
26 (145A.5), Code 1973, is amended to read as follows:

27 145A.5 ORDER OF APPROVAL. When a plan is approved, the
28 officials approving such plan shall jointly issue an order
29 of approval. Such order shall specify the area to be merged,
30 the maximum ~~millage~~ levy in each political subdivision, the
31 proposed location of the hospital building, the estimated
32 cost of the establishment of the hospital and any other details
33 concerning the establishment and operation of the hospital
34 they deem pertinent. The order shall then be published in
35 one or more newspapers which have general circulation within

1 the merged area for once each week for three consecutive
2 weeks, but the newspapers selected need not be published in
3 the merged area. Such published order shall also contain
4 a notice to the residents of each subdivision of the proposed
5 merged area that if they fail to protest as provided herein,
6 that the order shall be deemed approved upon the expiration
7 of a sixty-day period following the last published notice.

8 Sec. 11. Section one hundred forty-five A point fourteen
9 (145A.14), Code 1973, is amended to read as follows:

10 145A.14 BUDGET FOR OPERATION. The board shall prepare
11 an annual budget designating the proposed expenditures for
12 operation of the area hospital, and the amount to be raised
13 by taxation, following the requirements of chapter 24. The
14 board shall prorate the amount to be raised by local taxa-
15 tion among the respective political subdivisions forming a
16 part of the merged area in the proportion that the value of
17 taxable property in each political subdivision bears to the
18 total value of taxable property in the area, but not in an
19 amount which would exceed the maximum millage levy set out
20 in the published order of merger. The board of hospital
21 trustees shall certify the amount so determined to the re-
22 spective officials of the merged area, and said officials
23 shall levy a tax sufficient to raise the annual budget. Taxes
24 collected pursuant to such levy shall be paid by the respec-
25 tive officials to the treasurer of the merged area hospital
26 in the same manner that school taxes are paid to local school
27 districts.

28 Sec. 12. Section one hundred forty-five A point eighteen
29 (145A.18), Code 1973, is amended to read as follows:

30 145A.18 TAXES. Taxes for the payment of bonds issued
31 under section 145A.17 shall be levied in accordance with
32 chapter 76, provided, however, that the total tax levy for
33 the annual budget and for bonds issued under this chapter,
34 shall not exceed the maximum millage for each political sub-
35 division as provided in the published order of merger. Any

1 indebtedness incurred shall not be considered an indebted-
2 ness incurred for general and ordinary purposes as prescribed
3 under section 407.1.

4 Sec. 13. Section one hundred forty-five A point nineteen
5 (145A.19), Code 1973, is amended to read as follows:

6 145A.19 SPECIAL TAX. In addition to the tax authorized
7 in connection with the annual budget and with the issuance
8 of bonds, the voters in any merged area may at any regular
9 election vote a special tax for a period not to exceed five
10 years for the purchase of grounds, purchase or construction
11 of buildings, purchase of equipment, and for the purpose of
12 maintaining, remodeling, improving, or expanding the hospital
13 area. Such a tax shall not exceed ~~one-fourth-mill-for-each~~
14 ~~mill~~ one-fourth of the maximum ~~millage~~ levy of each political
15 subdivision as set out in the published order of merger, but
16 the total tax levy for annual budget, bonds, and special pur-
17 poses shall not exceed the maximum ~~millage~~ levy as proposed
18 in the published order of merger.

19 Sec. 14. Section one hundred sixty-four point twenty-three
20 (164.23), Code 1973, is amended to read as follows:

21 164.23 TAX LEVY. In each county in the state, the board
22 of supervisors shall each year, when it makes the levy for
23 taxes, levy a tax sufficient to provide a fund to pay the
24 indemnity, as set out in section 164.21, and other expenses
25 provided in this chapter, and expenses of the inspection and
26 testing program provided in chapter 163A, and such levy shall
27 not exceed ~~one-half-mill~~ in any year ~~upon~~ fourteen cents per
28 thousand dollars of assessed value of the taxable value of
29 all the property in the county.

30 Sec. 15. Section one hundred sixty-five point eighteen
31 (165.18), Code 1973, as amended by Acts of the Sixty-fifth
32 General Assembly, 1973 Session, chapter one hundred sixty-
33 nine (169), section two (2), is amended to read as follows:

34 165.18 ERADICATION FUND. In each county in the state,
35 the board of supervisors shall each year when it makes the

1 levy for taxes, levy a tax sufficient to provide a fund to
2 pay the indemnity and other expenses provided in this chapter
3 and section one (1) of this Act, except as provided herein,
4 but such levy shall not exceed ~~three-fourths-mill~~ twenty-one
5 cents per thousand dollars in any year upon the taxable value
6 of all the property in the county. However, moneys shall
7 be paid on expenses arising under section one (1) of this
8 Act only to the extent that such moneys are not required to
9 pay expenses for bovine tuberculosis under this chapter.

10 Sec. 16. Section one hundred seventy-four point thirteen
11 (174.13), Code 1973, is amended to read as follows:

12 174.13 COUNTY AID. The board of supervisors of the county
13 in which any such society is located may levy a tax of not
14 to exceed ~~one-quarter-mill-upon-all~~ seven cents per thousand
15 dollars of assessed value of the taxable property of the
16 county, the funds realized therefrom to be known as the fair-
17 ground fund, and to be used for the purpose of fitting up
18 or purchasing fairgrounds for the society, or for the purpose
19 of aiding boys and girls 4-H Club work and payment of agri-
20 cultural and livestock premiums in connection with said fair,
21 provided such society shall be the owner in fee simple, or
22 the lessee of at least ten acres of land for fairground pur-
23 poses, and shall own or lease buildings and improvements
24 thereon of at least eight thousand dollars in value.

25 Sec. 17. Section one hundred seventy-four point seven-
26 teen (174.17), Code 1973, is amended to read as follows:

27 174.17 TAX AID. The board of supervisors of any county
28 which has acquired real estate for county or district fair
29 purposes and which has a society using said real estate, may
30 levy a tax of not to exceed ~~one-quarter-mill-upon-all~~ seven
31 cents per thousand dollars of assessed value of the taxable
32 property of the county, the funds realized therefrom to be
33 known as the fairground fund.

34 Sec. 18. Section one hundred seventy-six A point ten
35 (176A.10), Code 1973, is amended to read as follows:

1 176A.10 COUNTY AGRICULTURAL EXTENSION EDUCATION TAX.
2 The extension council of each extension district shall, at
3 a regular or special meeting held in July in each year, es-
4 timate the amount of money required to be raised by taxation
5 for financing the county agricultural extension education
6 program authorized in this chapter. The amount so estimated
7 shall not exceed the amount of money which the following
8 millage rate will produce, based on the assessed value of
9 the taxable property in the extension district: For the "county
10 agricultural extension education fund" annually not to exceed
11 ~~one-half-mill-on-the-dollar~~ fourteen cents per thousand dollars
12 of assessed ~~valuation~~ value, except in districts having a
13 population of less than forty thousand the tax levied shall
14 not exceed ~~three-fourths-mill~~ twenty-one cents per thousand
15 dollars of assessed value, provided, however, that no extension
16 council in an extension district shall make an estimate or
17 certify an amount in any one year in excess of forty thousand
18 dollars in districts having a population of fifty thousand
19 or more, in excess of thirty-three thousand dollars in
20 districts having a population under fifty thousand ~~population~~,
21 which shall be the maximum amount that any such extension
22 district shall be entitled to receive annually from the county.
23 The extension council in every extension district shall in
24 every respect comply with chapter 24.

25 Sec. 19. Section one hundred seventy-six A point fifteen
26 (176A.15), Code 1973, is amended to read as follows:

27 176A.15 CONSOLIDATION OF EXTENSION DISTRICTS. Any two
28 or more extension districts may be consolidated to form a
29 single extension district, by resolution duly adopted by the
30 extension council of each such extension district. Upon
31 adoption of such resolutions providing for such consolida-
32 tion, the extension councils shall do all things which may
33 be necessary or convenient to carry into effect such consoli-
34 dation. The initial extension council for such new exten-
35 sion district shall consist of the members of the extension

1 councils of the consolidated extension districts. The ex-
2 tension council of such new extension district shall promptly
3 elect officers as provided in this chapter, and upon such
4 election the terms of the officers of the extension councils
5 of the consolidated extension districts shall terminate.
6 The extension council of the new extension district shall
7 select a name for such district and shall file the name,
8 together with copies of the resolutions providing for such
9 consolidation, with the recorder of each county affected
10 thereby. The new extension district shall be regarded for
11 all purposes as an extension district, the same as if such
12 extension district consisted of a single county, and its
13 extension council and officers thereof shall have all the
14 powers and duties which now or hereafter may pertain to
15 extension councils and officers thereof. All assets and
16 liabilities of the consolidated extension districts shall
17 become the assets and liabilities of the new extension
18 district. The ~~millage~~ tax rate for the "county agricultural
19 extension education fund" shall be the same in each county
20 included in an extension district formed by consolidation.
21 For the purposes of any law requiring extension districts
22 to file any document with or certify any information to any
23 county officer or board, an extension district formed by
24 consolidation shall file or certify the same with or to the
25 appropriate officer or board of each county included in the
26 extension district. An extension district formed by
27 consolidation may be dissolved and the original extension
28 districts as they existed prior to such consolidation may
29 be re-established, by resolution duly adopted by the extension
30 council of such extension district; and upon adoption of such
31 resolution, the extension council shall do all things which
32 may be necessary or convenient to carry into effect such
33 dissolution and the re-establishment of the original extension
34 districts.

35 Sec. 20. Section two hundred thirty-two point twenty-two

1 (232.22), Code 1973, is amended to read as follows:

2 232.22 ISSUANCE OF BONDS. For the purpose of providing
3 and maintaining a county or multicounty juvenile home, the
4 board of supervisors of any county may issue bonds and autho-
5 rize the expenditure of such amounts as are consistent with
6 the provisions of chapter 345. The board of supervisors of
7 any county is authorized to levy a tax not to exceed ~~one-half~~
8 mill fourteen cents per thousand dollars of assessed value
9 for the purpose of maintaining a county or multicounty juvenile
10 home. In counties of over one hundred fifty thousand
11 population, the board of supervisors is authorized to levy
12 a tax not to exceed ~~three-fourths-mill~~ twenty-one cents per
13 thousand dollars of assessed value for the maintenance of
14 a juvenile home. Expenses for providing and maintaining a
15 juvenile home shall be paid by the county or counties par-
16 ticipating in a manner to be determined by board or boards
17 of supervisors of participating counties.

18 Sec. 21. Section two hundred thirty-nine point fifteen
19 (239.15), unnumbered paragraph two (2), Code 1973, is amended
20 to read as follows:

21 If any contribution or grant has been accepted, and there-
22 after the same is discontinued or rejected, the county tax
23 levy for the purpose of this chapter shall not be increased
24 more than ~~one-half-mill~~ fourteen cents per thousand dollars
25 of assessed value and the state appropriation shall not be
26 increased more than seven hundred fifty thousand dollars in
27 any one fiscal year by reason of such discontinuance or re-
28 jection of any such contribution or grant.

29 Sec. 22. Section two hundred fifty point one (250.1),
30 Code 1973, as amended by Acts of the Sixty-fifth General As-
31 sembly, 1973 Session, chapter one hundred eighty-eight (188),
32 section one (1), is amended to read as follows:

33 250.1 TAX. A tax not exceeding ~~one-mill-on-the-dollar~~
34 twenty-seven cents per thousand dollars of assessed value
35 may be levied by the board of supervisors upon all taxable

1 property within the county, to be collected at the same time
2 and in the same manner as other taxes, to create a veteran
3 affairs fund for the relief of, and to pay the funeral ex-
4 penses of honorably discharged, indigent men and women of
5 the United States who served in the military or naval forces
6 of the United States in any war including the Korean Conflict
7 at any time between June 27, 1950, and July 27, 1953, both
8 dates inclusive, and including the Vietnam Conflict at any
9 time between August 5, 1964 and ending on the date the armed
10 forces of the United States are directed by formal order of
11 the government of the United States to cease hostilities,
12 both dates inclusive, and their indigent wives, widows and
13 minor children not over eighteen years of age, having a legal
14 residence in the county.

15 Sec. 23. Section two hundred fifty-two point forty-three
16 (252.43), unnumbered paragraphs one (1) and two (2), Code
17 1973, are amended to read as follows:

18 The expense of supporting the poor shall be paid out of
19 the county treasury in the same manner as other disburse-
20 ments for county purposes; and in case the ordinary revenue
21 of the county proves insufficient for the support of the poor,
22 the board may levy a poor tax, not exceeding ~~one-and-one-half~~
23 ~~mills-on-the-dollar~~ forty-one cents per thousand dollars of
24 assessed value, to be entered on the tax list and collected
25 as the ordinary county tax.

26 Should the ~~one-and-one-half-mill~~ forty-one cent levy fail
27 to provide adequate funds to take care of the poor, then the
28 board of supervisors, with the approval of the state comp-
29 troller, shall levy an additional tax of not to exceed ~~three~~
30 ~~mills~~ eighty-one cents per thousand dollars of assessed value,
31 to be entered on the tax list and collected as the ordinary
32 county tax. Before any such additional levy is made, a showing
33 of the necessity for such additional levy shall be made to
34 the state comptroller and no such additional levy shall be
35 made unless it shall be approved in writing by the comptroller.

1 Sec. 24. Section two hundred seventy-eight point one
2 (278.1), subsection seven (7) and unnumbered paragraph four
3 (4), Code 1973, are amended to read as follows:

4 7. Vote a schoolhouse tax, not exceeding ~~two-and-one-half~~
5 ~~mills-on-the-dollar~~ sixty-eight cents per thousand dollars
6 of assessed value in any one year, for the purchase of grounds,
7 construction of schoolhouses, the payment of debts contracted
8 for the erection of schoolhouses, not including interest on
9 bonds, procuring libraries for and opening roads to
10 schoolhouses. The power to levy said tax, when voted, shall
11 continue for such period of time as may be authorized by the
12 voters and shall not be affected by any change in the
13 boundaries of the school district, in whatever manner ef-
14 fected, except in case the school district is reorganized
15 pursuant to sections 275.12 to 275.23, both inclusive.

16 The voters at the regular or special election shall have
17 power to vote a schoolhouse tax not exceeding ~~five-mills-on~~
18 ~~the-dollar~~ in any one year one dollar and thirty-five cents
19 per thousand dollars of assessed value providing for lease-
20 purchase option of school buildings.

21 Sec. 25. Section two hundred eighty A point seventeen
22 (280A.17), Code 1973, is amended to read as follows:

23 280A.17 PREPARATION OF BUDGET. The board of directors
24 of each merged area shall prepare an annual budget desig-
25 nating the proposed expenditures for operation of the area
26 vocational school or area community college. The board shall
27 further designate the amounts which are to be raised by local
28 taxation and the amounts which are to be raised by other
29 sources of revenue for such operation. The budget of each
30 merged area shall be submitted to the state board no later
31 than June 4 first preceding the next fiscal year for approval.
32 The state board shall review the proposed budget and shall,
33 prior to July 4 first, either grant its approval or return
34 the budget without approval with the comments of the state
35 board attached thereto. Any unapproved budget shall be

1 resubmitted to the state board for final approval. Upon
2 approval of the budget by the state board, the board of di-
3 rectors shall prorate the amount to be raised by local taxa-
4 tion among the respective county school systems, or parts
5 thereof, in the proportion that the value of taxable prop-
6 erty in each system, or part thereof, bears to the total value
7 of taxable property in the area. The board of directors shall
8 certify the amount so determined to the respective county
9 auditors and the boards of supervisors shall levy a tax suf-
10 ficient to raise the amount. No tax in excess of ~~three-fourths~~
11 mill twenty-one cents per thousand dollars of assessed value
12 shall be levied on taxable property in a merged area for the
13 operation of an area vocational school or area community
14 college. Taxes collected pursuant to such levy shall be paid
15 by the respective county treasurers to the treasurer of the
16 merged area in the same manner that other school taxes are
17 paid to local school districts.

18 It is the policy of this state that the property tax for
19 the operation of area schools shall not in any event exceed
20 ~~three-fourths-mill~~ twenty-one cents per thousand dollars of
21 assessed value, and that the present and future costs of such
22 operation in excess of the funds raised by such ~~three-fourths~~
23 ~~mill~~ levy shall be the responsibility of the state and shall
24 not be paid from property tax.

25 Sec. 26. Section two hundred eighty A point twenty-two
26 (280A.22), unnumbered paragraph one (1), Code 1973, is amended
27 to read as follows:

28 In addition to the tax authorized under section 280A.17,
29 the voters in any merged area may at the annual school elec-
30 tion vote a tax not exceeding ~~three-fourths-mill-on-the-dei-~~
31 tax twenty-one cents per thousand dollars of assessed value
32 in any one year for a period not to exceed five years for
33 the purchase of grounds, construction of buildings, payment
34 of debts contracted for the construction of buildings, purchase
35 of buildings and equipment for buildings, and the acquisition

1 of libraries, and for the purpose of maintaining, remodeling,
2 improving, or expanding the area vocational school or area
3 community college of the merged area which tax shall be
4 collected by the county treasurers and remitted to the
5 treasurer of the merged area as other taxes are collected
6 and remitted, and the proceeds of said tax shall be deposited
7 in a separate and distinct fund to be known as the voted tax
8 fund, to be paid out upon warrants drawn by the president
9 and secretary of the board of directors of the merged area
10 district for the payment of costs incurred in providing the
11 school facilities for which the tax was voted.

12 Sec. 27. Section two hundred ninety-four point twelve
13 (294.12), unnumbered paragraph two (2), Code 1973, is amended
14 to read as follows:

15 In any school district which has pursuant to section 294.11
16 terminated a previously existing pension and annuity retire-
17 ment system and has after actuarial computation established
18 a retirement reserve fund pursuant to this section in order
19 to pay to surviving beneficiaries entitled to receive retire-
20 ment benefits at date of termination of said system in the
21 amount in effect with respect to such beneficiaries immediately
22 prior to the date of termination, the board of directors may
23 authorize each and every payment to each surviving beneficiary
24 falling due subsequent to June 30, 1971, to be increased by
25 an amount to be determined by the board such increased payments
26 to be paid from the retirement reserve fund according to an
27 actuarial computation thereof plus such additional amounts
28 transferred from the general fund as may be required. In order
29 to provide the additional amounts required from the general
30 fund for such increased payments, the board of directors may
31 annually at the meeting at which it estimates the amount
32 required for the general fund in accordance with section 298.1
33 estimate such additional amount as an actuarial computation
34 shall show is necessary from the general fund for the payment
35 of such increased benefits for the current school year; pro-

1 vided the amount estimated and certified to be transferred
2 from the general fund to the retirement reserve fund shall
3 not exceed ~~five-hundredths-of-a-mill-on-the-dollar~~ two cents
4 per thousand dollars of the assessed valuation of the taxable
5 property of the school corporation. The board of supervisors
6 shall in accordance with the provisions of section 298.8 levy
7 the taxes necessary to raise the amount estimated by the board
8 of directors as above provided and certified to the board
9 of supervisors. Upon the death of the last beneficiary to
10 survive, any balance remaining in said retirement reserve
11 fund shall be transferred to the general fund of said school
12 district.

13 Sec. 28. Section two hundred ninety-seven point five
14 (297.5), Code 1973, is amended to read as follows:

15 297.5 TAX. The directors in any high school district
16 maintaining a program kindergarten through grade twelve and
17 having a total enrollment of six hundred or more may, at their
18 regular meeting in July, or at a special meeting called for
19 that purpose between the time designated for such regular
20 meeting and the third Monday in August, certify an amount
21 not exceeding ~~one-mill~~ twenty-seven cents per thousand dol-
22 lars of assessed value to the board of supervisors, who shall
23 levy the amount so certified, and the tax so levied shall
24 be placed in the schoolhouse fund and used only for the
25 purchase of sites in and for said school district.

26 Sec. 29. Section two hundred ninety-eight point five
27 (298.5), Code 1973, is amended to read as follows:

28 298.5 TAXES ESTIMATED IN-MILLS. School corporations
29 containing territory in adjoining counties may vote and es-
30 timate all taxes for school purposes in ~~mills~~ dollars and
31 cents per thousand dollars of assessed value.

32 Sec. 30. Section two hundred ninety-eight point seven
33 (298.7), Code 1973, is amended to read as follows:

34 298.7 CONTRACT FOR USE OF LIBRARY. The board of directors
35 of any school corporation in which there is no free public

1 library may contract with any free public library for the
2 free use of such library by the residents of such school dis-
3 trict, and pay such library the amount agreed therefor as
4 provided by law. During the existence of such contract, the
5 board shall certify annually a tax sufficient to pay such
6 library the consideration agreed upon, not exceeding one-
7 ~~fourth-mill-on-the-dollar~~ seven cents per thousand dollars
8 of assessed value of the taxable property of such district.
9 During the existence of such contract, the school corpora-
10 tion shall be relieved from the requirement that the school
11 treasurer withhold funds for library purposes. This section
12 shall not apply in townships where a contract for other li-
13 brary facilities is in existence.

14 Sec. 31. Section two hundred ninety-eight point eighteen
15 (298.18), unnumbered paragraphs two (2), three (3), four (4),
16 six (6), seven (7), and eight (8), Code 1973, are amended
17 to read as follows:

18 The amount estimated and certified to apply on principal
19 and interest for any one year shall not exceed ~~ten-mills-on~~
20 ~~the-dollar~~ two dollars and seventy cents per thousand dol-
21 lars of the assessed valuation of the taxable property of
22 the school corporation except as hereinafter provided.

23 For the sole purpose of computing the amount of bonds which
24 may be issued as a result of the application of any ~~millage~~
25 limitation referred to in this section, all interest on the
26 bonds in excess of that accruing in the first twelve months
27 may be excluded from the first annual levy of taxes, so that
28 the need for including more than one year's interest in the
29 first annual levy of taxes to pay the bonds and interest shall
30 not operate to further restrict the amount of bonds which
31 may be issued, and in certifying the annual levies to the
32 county auditor or auditors such first annual levy of taxes
33 shall be sufficient to pay all principal of and interest on
34 said bonds becoming due prior to the next succeeding annual
35 levy and the full amount of such first annual levy shall be

1 entered for collection by said auditor or auditors, as provided
2 in chapter 76.

3 The amount estimated and certified to apply on principal
4 and interest for any one year may exceed ~~ten-mills~~ two dollars
5 and seventy cents per thousand dollars of assessed value by
6 ~~such-number-of-mills-as-may-be~~ the amount approved by the
7 voters of the school corporation, but not exceeding ~~fifteen~~
8 ~~mills,-on-the-dollar~~ four dollars and five cents per thousand
9 dollars of the assessed ~~valuation~~ value of the taxable property
10 within any school corporation, provided that the qualified
11 voters of such school corporation have first approved such
12 increased ~~millage~~ amount at a special election, which may
13 be held at the same time as the regular school election.
14 The proposition submitted to the voters at such special
15 election shall be in substantially the following form:

16 "Shall the board of directors of the
17 (insert
18, in the
19 name of school corporation)
20 County of, State of Iowa, be autho-
21 rized to levy annually a tax exceeding ~~ten-mills~~ two dollars
22 and seventy cents per thousand dollars, but not exceeding
23 ~~mills,-on-the-dollar~~ dollars and
24 cents per thousand dollars of the assessed
25 ~~valuation~~ value of the taxable property within said school
26 corporation to pay the principal of and interest on bonded
27 indebtedness of said school corporation, it being understood
28 that the approval of this proposition shall not limit the
29 source of payment of the bonds and interest but shall only
30 operate to restrict the amount of bonds which may be issued?"

31 The voted ~~millage~~ tax levy referred to herein shall not
32 limit the source of payment of bonds and interest but shall
33 only restrict the amount of bonds which may be issued.

34 The ability of a school corporation to exceed ~~ten-mills~~
35 two dollars and seventy cents per thousand dollars of assessed

1 value to service principal and interest payments on bonded
2 indebtedness is limited and conferred only to those school
3 corporations engaged in the administration of elementary and
4 secondary education.

5 Provided further that if a school corporation leases a
6 building or property, which has been used as a junior col-
7 lege by such corporation, to a merged area school corporation
8 operating or proposing to operate an area community college,
9 the annual amounts certified as herein provided by such leasing
10 school corporation for payment of interest and principal due
11 on lawful bonded indebtedness incurred by such leasing school
12 corporation for purchasing, building, furnishing,
13 reconstructing, repairing, improving or remodeling the building
14 leased or acquiring or adding to the site of such property
15 leased, to the extent of the respective annual rent the school
16 corporation will receive under such lease, shall not be
17 considered as a part of the total amount estimated and
18 certified for the purposes of determining if such amount ex-
19 ceeds any ~~millage~~ limitation contained in this section.

20 Sec. 32. Section three hundred point three (300.3), Code
21 1973, is amended to read as follows:

22 300.3 LEVY--COLLECTION--LIMITATION. Boards of school
23 directors in such districts shall fix and certify to the board
24 of supervisors on or before the first Monday of September
25 the amount of money required for the next fiscal year for
26 the support of the aforementioned activities, in the same
27 manner as the amount of necessary taxes for other school pur-
28 poses is certified, and said board of supervisors shall levy
29 and collect a tax upon all the property subject to taxation
30 in said school district at the same time and in the same man-
31 ner as other taxes are levied and collected by law, which
32 shall be equal to the amount of money so required for such
33 purposes by the said board of school directors; provided that
34 the tax so levied upon each dollar of the assessed valuation
35 of all property, real and personal, in said district, sub-

1 ject to taxation, shall not in any one year exceed ~~one-half~~
2 ~~mill~~ fourteen cents per thousand dollars of assessed value
3 for the purpose of the activities hereinbefore mentioned.
4 The said tax shall not be used or appropriated directly or
5 indirectly for any other purpose than provided in this chap-
6 ter.

7 Sec. 33. Section three hundred nine point seven (309.7),
8 Code 1973, is amended to read as follows:

9 309.7 LEVY FOR CONSTRUCTION AND MAINTENANCE. The board
10 of supervisors may annually, at its September session, levy
11 for secondary road construction and maintenance purposes:

12 1. A tax of not to exceed ~~eleven-and-one-eighth-mills~~
13 ~~on-the-dollar-on~~ three dollars and one cent per thousand dol-
14 lars of assessed value of all taxable property in the county
15 except on property within cities and towns which control their
16 own bridge levies.

17 2. A tax not to exceed ~~five-eighths-mills-on-the-dollar~~
18 ~~on~~ seventeen cents per thousand dollars of assessed value
19 of all taxable property in the county.

20 Sec. 34. Section three hundred nine point eighty-nine
21 (309.89), Code 1973, is amended to read as follows:

22 309.89 LEVY--BOND. In order to build and maintain such
23 bridge, the board may, from year to year and on all the prop-
24 erty in the county, levy an annual tax of not to exceed ~~one-~~
25 ~~fourth-mill~~ seven cents per thousand dollars of assessed
26 value. The board may, in the manner provided for funding
27 outstanding county indebtedness, issue the bonds of the county
28 in the amount of the authorized expenditure. The maturity
29 of such bonds may be distributed through a period of twenty
30 years. In case bonds are so issued, the board shall maintain
31 sufficient levies to meet the principal and interest as in
32 other cases of bonds issued for outstanding county
33 indebtedness.

34 Sec. 35. Section three hundred seventeen point nineteen
35 (317.19), unnumbered paragraph one (1), Code 1973, is amended

1 to read as follows:

2 The board of supervisors in any county may levy against
3 all the taxable property, other than incorporated cities and
4 towns, in said county not to exceed ~~three-fourths-mill~~ twenty-
5 one cents per thousand dollars of assessed value, the proceeds
6 of which said levy shall be known as the "road-clearing fund"
7 and shall be used for no purpose except to cut, burn or
8 otherwise destroy all weeds, second or undergrowth brush on
9 said county trunk and local county roads between the fence
10 rows of such roads thereof in time to prevent reseeding.

11 Sec. 36. Section three hundred seventeen point twenty
12 (317.20), Code 1973, is amended to read as follows:

13 317.20 LEVY FOR EQUIPMENT AND MATERIALS--USE ON PRIVATE
14 PROPERTY. An additional ~~one-fourth-mill~~ seven cents per thou-
15 sand dollars of assessed value may be levied by the county
16 board of supervisors for the purpose of purchasing weed eradi-
17 cating equipment and materials to carry out the duties of
18 the county weed commissioner for use on all lands in the
19 county, public or private, and for the payment of the neces-
20 sary expenses and compensation of the county weed commissioner,
21 and his deputies, if any. Whenever equipment or materials
22 so purchased are used on private property within the corporate
23 limits of cities or towns by the weed commissioner, the cost
24 of materials used and an amount to be fixed by the board of
25 supervisors for the use of said equipment shall be returned
26 to this ~~one-fourth-mill~~ fund by the county treasurer upon
27 the collection of the special assessment taxed against said
28 property. In the certification to the county auditor and
29 the county treasurer by the clerk of the board of supervisors
30 this apportionment shall be designated along with the special
31 tax assessed under the provisions of section 317.21. Such
32 equipment and its use shall be subject to the authorization
33 and direction of the county board of supervisors.

34 Sec. 37. Section three hundred thirty A point fifteen
35 (330A.15), Code 1973, is amended to read as follows:

1 330A.15 TAX FOR PURPOSES OF AN AUTHORITY. The governing
2 body of a municipality after joining an authority and after
3 determination by the authority pursuant to planning studies
4 may by ordinance provide for the assessment of an annual levy
5 not to exceed ~~one-mill~~ twenty-seven cents per thousand dollars
6 of assessed value upon all the taxable property in such
7 municipality for a period not to exceed forty years as shall
8 be agreed by the member municipalities or for such longer
9 time as any revenue bonds of an authority shall be outstanding
10 or until such municipality withdraws from the authority,
11 whichever is sooner. A county which is a member municipality
12 may levy such tax only upon the property in the unincorporated
13 area of such county. Such tax may be levied in excess of
14 any ~~millage~~ tax limitation imposed by statute. Such ordinance
15 shall be enacted only after publication of notice and hearing
16 in the manner prescribed in section 330A.6. Upon such en-
17 actment, a copy thereof shall be certified to the authority.
18 An authority shall have the power to enforce the collection
19 of such levy by mandamus or other appropriate remedy and such
20 levy shall be collected in the manner other taxes are collected
21 and allocated and paid to the authority for the exclusive
22 and proper use of the authority, including but not limited
23 to the purchase of land, and the acquiring, establishing,
24 constructing, enlarging, operating, and maintaining of avia-
25 tion facilities. In addition to the purposes listed above,
26 moneys in said fund may be pledged to the payment of the
27 principal, interest, and redemption premium, if any, on bonds
28 of the authority. Money paid to the authority pursuant to
29 this section shall be deposited by the authority in a special
30 trust fund to be called the "..... Authority
31 Capital Reserve Fund". Member municipalities may, in addi-
32 tion, deposit money from current operating funds in the capital
33 reserve fund pursuant to agreement for the purpose of providing
34 initial funds to the authority to be used for funding studies,
35 plans, and other expenses of an authority pending receipt

1 of funds from the annual levy herein authorized. Any such
2 money so deposited shall be considered a gift and is not
3 repayable.

4 Sec. 38. Section three hundred thirty-two point three
5 (332.3), subsection twenty-seven (27), Code 1973, is amended
6 to read as follows:

7 27. To provide for membership in the Iowa state associa-
8 tion of counties, a nonprofit corporation organized under
9 chapter 504A, for the purpose of maintaining a permanent or-
10 ganization to secure co-operation among counties and county
11 officers in their effort to procure better and more efficient
12 methods of government. The board of supervisors may autho-
13 rize attendance at schools of instruction by county officers,
14 appointees, and employees as the schools are called by the
15 association and may authorize attendance at the annual meet-
16 ing of the association by duly certified representatives of
17 each county which is affiliated with the association. The
18 board of supervisors may appropriate from the county gen-
19 eral fund necessary funds to provide membership in the Iowa
20 state association of counties, provided that the method of
21 assessment shall be established on a basis whereby each county
22 shall pay not to exceed one cent per capita and ~~one-hundredth~~
23 ~~of one mill~~ one cent per thousand dollars of each county's
24 assessed ~~valuation~~ value of taxable property. The total
25 assessment collected from all of the member counties shall
26 not exceed seventy-five thousand dollars per annum. In the
27 event that more than seventy-five thousand dollars is
28 collected, the excess shall be refunded proportionately to
29 the counties from which payment is received. The association
30 shall keep and make such accounts as are required by the
31 auditor of state. The accounts shall be audited annually
32 and published in the auditor of state's biennial report.
33 The association shall annually publish an accounting of all
34 moneys expended in connection with expenses incurred by and
35 any salaries paid to legislative representatives or lobbyists

1 of the association. No county funds may be expended for
2 membership fees or for attendance expenses for any county
3 officers association other than the Iowa state association
4 of counties.

5 Sec. 39. Section three hundred thirty-two point thirty-
6 two (332.32), Code 1973, is amended to read as follows:

7 332.32 TAX LEVY. Said boards may within their respective
8 jurisdictions make a determination of which townships of the
9 county will be best served by such disposal ground and levy
10 a tax of not to exceed ~~one-fourth-mill-or~~ seven cents per
11 thousand dollars of assessed value of all the property in
12 said townships outside the incorporated limits of any city
13 or town for the purpose of acquiring and maintaining such
14 disposal grounds. Such funds shall be placed in a township
15 dump fund.

16 Sec. 40. Section three hundred thirty-two point thirty-
17 eight (332.38), Code 1973, is amended to read as follows:

18 332.38 TAX TO SUPPORT FUND. If the balance in the fund
19 on March ~~30~~ thirtieth of any year is less than three hun-
20 dred thousand dollars, the treasurer of state shall notify
21 the board of supervisors of each county to levy for that year
22 ~~a-two-hundredths-mill-levy~~ one cent per thousand dollars of
23 assessed value, to be collected with other taxes in the next
24 calendar year.

25 Sec. 41. Section three hundred forty-five point eight
26 (345.8), Code 1973, is amended to read as follows:

27 345.8 RATE OF TAX. The rate of such tax shall in no case
28 be more than ~~one-fourth~~ seven hundredths of one percent on
29 the county taxable valuation in any one year. When the object
30 is to borrow money for the erection and equipment of public
31 buildings, or for the procuring of sites or grounds therefor,
32 or for both, the rate shall be such as to pay the debt in
33 a period not exceeding ten years; but in counties having a
34 population of twenty-five thousand or over, or in any county
35 where one hundred thousand dollars or more has been or is

1 proposed to be expended, the rate of levy shall be such as
2 to pay the debt in not exceeding twenty-five years.

3 Sec. 42. Section three hundred forty-five point nine
4 (345.9), Code 1973, is amended to read as follows:

5 345.9 BONDS--MATURITY--TAX. In issuing bonds for such
6 indebtedness, no bond shall be issued with a maturity date
7 deferred more than twenty-five years from date thereof. Such
8 bonds shall be consecutively numbered and issued and paid
9 in the order of such numbering. The interest and principal
10 of such bonds shall be paid as rapidly as funds for such pay-
11 ment are collected. When the object is to construct, or to
12 aid in constructing, any highway or bridge, the annual rate
13 shall not be less than ~~one-fourth-mill-on-the-dollar~~ seven
14 cents per thousand dollars of the assessed valuation; and
15 any of the above taxes becoming delinquent shall draw the
16 same interest as ordinary taxes.

17 Sec. 43. Section three hundred forty-six point ten
18 (346.10), Code 1973, is amended to read as follows:

19 346.10 TAX FOR BONDED INDEBTEDNESS. The board of super-
20 visors shall not in any one year levy a tax of more than
21 ~~three-fourths-mill-on-the-dollar~~ twenty-one cents per thousand
22 dollars of assessed value for the payment of bonded indebted-
23 ness or judgments rendered therefor, except as provided in
24 this chapter, unless the vote authorizing the issuance of
25 the bonds provided for a higher rate.

26 Sec. 44. Section three hundred forty-six point eighteen
27 (346.18), Code 1973, is amended to read as follows:

28 346.18 ADDITIONAL TAX TO PAY INTEREST. In any county
29 wherein county bonds are issued in pursuance of a vote of
30 the people to obtain money for the erection of any public
31 building and wherein the annual tax named in the proposition
32 so submitted for the purpose of paying the annual interest
33 accruing upon such bonds is insufficient to pay the same as
34 it matures, the board of supervisors is authorized to levy
35 for said purpose, a tax, not exceeding ~~one-fourth-mill-on~~

1 ~~the-dollar~~ seven cents per thousand dollars of assessed value,
2 until said bonds are paid; but this provision shall not prevent
3 the levy of a greater tax than above mentioned, if any such
4 proposition authorized such higher levy.

5 Sec. 45. Section three hundred forty-six point twenty-
6 three (346.23), Code 1973, as amended by Acts of the Sixty-
7 fifth General Assembly, 1973 Session, chapter two hundred
8 twenty-eight (228), section one (1), is amended to read as
9 follows:

10 346.23 GENERAL OBLIGATION BONDS FOR SANITARY DISPOSAL.
11 The boards of supervisors of counties are hereby authorized
12 to contract indebtedness and to issue general obligation bonds
13 of the county to provide funds to pay the cost of establish-
14 ing, constructing, acquiring, purchasing, equipping, improv-
15 ing, extending, reconstructing and repairing sanitary dis-
16 posal projects as defined in section four hundred fifty-five
17 B point seventy-five (455B.75) of the Code.

18 Such bonds shall be in denominations of not less than one
19 hundred dollars nor more than ten thousand dollars, and shall
20 draw interest at a rate not to exceed seven percent per annum,
21 payable annually or semiannually. Such bonds shall be due
22 and payable in not more than twenty years from the date of
23 issuance but may be made subject to redemption in such man-
24 ner and upon such terms as is stated on the face thereof,
25 shall be in such form as the board of supervisors shall by
26 resolution provide, and shall show on their face that they
27 are county sanitary disposal bonds payable from the fund here-
28 inafter provided. Funds available pursuant to the levy autho-
29 rized by section four hundred fifty-five B point eighty-one
30 (455B.81) of the Code shall be used to pay the interest and
31 principal of such bonds as they become due. The ~~millage~~
32 limitation referred to in section four hundred fifty-five
33 B point eighty-one (455B.81) of the Code shall not limit the
34 source of payment of bonds and interest but shall only re-
35 strict the amount of bonds which may be issued. The money

1 arising from such levies shall be known as the sanitary dis-
2 posal bond fund and shall be used for the payment of such
3 bonds and interest thereon only; and the treasurer shall open
4 and keep in his books a separate account thereof, which shall
5 show the exact condition of such fund. Such bonds shall be
6 sold at public sale and the county treasurer shall comply
7 with and be governed by all provisions of chapter 75.

8 Sec. 46. Section three hundred forty-six A point two
9 (346A.2), Code 1973, is amended to read as follows:

10 346A.2 AUTHORIZED IN CERTAIN COUNTIES. Subject to and
11 in accordance with the provisions of this chapter, counties
12 having a population over one hundred thousand, as determined
13 by the last official United States census, are hereby autho-
14 rized to undertake and carry out any project as hereinbefore
15 defined, and the boards thereof are authorized to operate,
16 control, maintain and manage health centers and additions
17 thereto and facilities therefor. The boards thereof are fur-
18 ther authorized to appoint such committees, groups, or oper-
19 ating boards as they may deem necessary and advisable to fa-
20 cilitate the operation and management of such health centers,
21 additions and facilities. The board is further authorized
22 to lease space in any health center to other public corpora-
23 tions, public agencies and private nonprofit agencies engaged
24 in furnishing health, welfare and social services which lease
25 shall be on such terms and conditions as the board may deem
26 advisable. All contracts for the construction, reconstruc-
27 tion, completion, equipment, improvement, repair or remodel-
28 ing of any buildings, additions or facilities shall be let
29 in accordance with the provisions of sections 332.7, 332.8,
30 and chapter 23. To pay the cost of operating, maintaining
31 and managing a health center the board of any such county
32 is authorized to levy an annual tax not exceeding ~~two-mills~~
33 fifty-four cents per thousand dollars of assessed value per
34 annum on all the taxable property in the county, said levy
35 to be in addition to all other levies authorized by law for

1 similar purposes.

2 Sec. 47. Section three hundred forty-seven point seven
3 (347.7), Code 1973, is amended to read as follows:

4 347.7 TAX LEVY. If the hospital be established, the board
5 of supervisors, at the time of levying ordinary taxes, shall
6 levy a tax at the rate voted not to exceed ~~two-mills~~ fifty-
7 four cents per thousand dollars of assessed value in any one
8 year for the erection and equipment thereof, and also a tax
9 not to exceed ~~one-mill~~ twenty-seven cents per thousand dollars
10 of assessed value for the improvement, maintenance, and
11 replacements of the hospital, as certified by the board of
12 hospital trustees; provided, however, in counties having a
13 population of two hundred twenty-five thousand inhabitants
14 or over, the levy for improvements and maintenance of the
15 hospital shall not exceed ~~five-mills~~ one dollar and thirty-
16 five cents per thousand dollars of assessed value in any one
17 year. The proceeds of such taxes shall constitute the county
18 public hospital fund and such fund shall be subject to review
19 by the board of supervisors in counties over two hundred
20 twenty-five thousand. Provided, however, that the board of
21 trustees of a county hospital of said county, where funds
22 are available in the county public hospital fund of said
23 county which are unappropriated, may use such unappropriated
24 funds for erecting and equipping hospital buildings and
25 additions thereto without authority from the voters of said
26 county.

27 No levy shall be made for the improvement, maintenance,
28 or replacements of the hospital until the hospital has been
29 constructed, staffed, and receiving patients. Whenever reve-
30 nue bonds are issued and outstanding under the provisions
31 of section 347.27, the authority contained in section 347.27
32 to levy the tax to pay operating and maintenance expenses,
33 when and as therein provided, shall be in lieu of and not
34 in addition to the authority contained in this section to
35 levy the tax of not to exceed ~~one-mill~~ twenty-seven cents

1 per thousand dollars of assessed value for the improvement,
2 maintenance and replacements of the hospital and of not to
3 exceed four-and-one-half-mills one dollar and twenty-two
4 cents per thousand dollars of assessed value for improvements
5 and maintenance of the hospital in counties having a population
6 of two hundred twenty-five thousand inhabitants or over.

7 Sec. 48. Section three hundred forty-seven point thirteen
8 (347.13), subsection fourteen (14), Code 1973, is amended
9 to read as follows:

10 14. There shall be published quarterly in each of the
11 official newspapers of the county as selected by the board
12 of supervisors pursuant to section 349.1 the schedule of bills
13 allowed and there shall be published annually in such news-
14 papers the schedule of salaries paid by job classification
15 and category, but not by listing names of individual employees.
16 The names, addresses, salaries, and job classification of
17 all employees paid in whole or in part from a millage tax
18 levy shall be a public record and open to inspection at rea-
19 sonable times as designated by the board of trustees.

20 Sec. 49. Section three hundred forty-seven point twenty-
21 seven (347.27), unnumbered paragraph four (4), Code 1973,
22 is amended to read as follows:

23 The board of hospital trustees shall fix rates, fees, and
24 charges for the services furnished by the county public hos-
25 pital so that the revenues of the county public hospital will
26 be at all times sufficient to provide for the payment of the
27 interest on and principal of all revenue bonds issued and
28 outstanding under the provisions of this section, and for
29 the payment of all operating and maintenance expenses of the
30 county public hospital. If in any year, after payment of
31 the accruing interest on and principal due of any revenue
32 bonds issued hereunder from the revenues derived from the
33 operation of such hospital, there be a balance of such reve-
34 nues insufficient to pay the expenses of operation and main-
35 tenance of the county public hospital the board of hospital

1 trustees shall certify that fact as soon as ascertained to
2 the board of supervisors of such county, and thereupon it
3 shall be the duty of such board of supervisors to make the
4 amount of such deficiency for paying the expenses of operation
5 and maintenance of the county public hospital available from
6 other county funds or, the board of supervisors of such county
7 shall levy a tax not to exceed one-mill twenty-seven cents
8 per thousand dollars of assessed value in counties having
9 a population of less than two hundred twenty-five thousand
10 inhabitants, or ~~four-and-one-half-mills~~ one dollar and twenty-
11 two cents per thousand dollars of assessed value in counties
12 having a population of two hundred twenty-five thousand
13 inhabitants or over, in any one year on all the taxable
14 property in said county in an amount sufficient for that
15 purpose, it being conditioned that no general county funds
16 or the proceeds of any taxes shall ever be used or applied
17 to the payment of the interest on or principal of any revenue
18 bonds issued under the provisions of this section, but that
19 such general county funds or proceeds of taxes may only be
20 used and applied to pay such expenses of operation and
21 maintenance of the county public hospital as cannot be paid
22 from available revenues derived from such operation.

23 Sec. 50. Section three hundred forty-seven A point three
24 (347A.3), Code 1973, is amended to read as follows:

25 347A.3 TAX FOR MAINTENANCE AND OPERATION. If in any year,
26 after payment of the accruing interest on and principal due
27 of any revenue bonds issued hereunder from the revenues de-
28 rived from the operation of such hospital, there be a balance
29 of such revenues insufficient to pay the expenses of opera-
30 tion and maintenance of the county hospital the board of
31 hospital trustees shall certify that fact as soon as ascer-
32 tained to the board of supervisors of such county, and there-
33 upon it shall be the duty of such board of supervisors to
34 make the amount of such deficiency for paying the expenses
35 of operation and maintenance of the county hospital avail-

1 able from other county funds or, the board of supervisors
2 of such county shall levy a tax not to exceed ~~four-mills~~ one
3 dollar and eight cents per thousand dollars of assessed value
4 in any one year on all the taxable property in said county
5 in an amount sufficient for that purpose, it being conditioned
6 that no general county funds or the proceeds of any taxes
7 shall ever be used or applied to the payment of the interest
8 on or principal of any revenue bonds issued under the pro-
9 visions of this chapter, but that such general county funds
10 or proceeds of taxes may only be used and applied to pay such
11 expenses of operation and maintenance of the county hospital
12 as cannot be paid from available revenue derived from such
13 operation.

14 Sec. 51. Section three hundred fifty-seven point twenty-
15 two (357.22), Code 1973, is amended to read as follows:

16 357.22 LIEN OF ASSESSMENTS--TAX. When the assessment
17 has been completed and the bonds sold and the schedule of
18 assessment shall be turned over to the county auditor, the
19 installments due thereon shall be collected in the same manner
20 as ordinary taxes and shall constitute a lien on the property
21 against which they are made. If the treasurer does not receive
22 sufficient funds to enable him to pay the interest and re-
23 tire the bonds as they become due, he shall levy ~~a-three-mill~~
24 ~~annual-tax-on-all~~ an annual tax of eighty-one cents per thou-
25 sand dollars of assessed value of all taxable property within
26 the district to pay such deficiency, and the county treasurer
27 shall apply the proceeds of such levy to the payment of the
28 bonds and the interest on the same so long as the bonds are
29 in arrears on either interest or principal.

30 Sec. 52. Section three hundred fifty-seven point twenty-
31 three (357.23), Code 1973, is amended to read as follows:

32 357.23 SURPLUS. The board of supervisors shall be re-
33 quired to levy ~~such-three-mill-annual-tax~~ the annual tax of
34 eighty-one cents per thousand dollars of assessed value of
35 taxable property so long as the bonds are in arrears.

1 Sec. 53. Section three hundred fifty-seven point twenty-
2 five (357.25), Code 1973, is amended to read as follows:

3 357.25 MANAGEMENT BY TRUSTEES. After the final acceptance
4 of the work by the board of supervisors, the management of
5 the utility shall automatically go to the three trustees pre-
6 viously appointed by the board of supervisors. The trustees
7 shall have power to levy an annual tax not to exceed ~~one-half~~
8 ~~mill-~~ fourteen cents per thousand dollars of assessed value
9 of all taxable property in the district, for the maintenance
10 of the system. This levy shall be optional with the trustees.
11 The trustees may purchase material and employ labor to properly
12 maintain and operate the utility. The trustees shall be
13 allowed necessary expenses in the discharge of their duties,
14 but shall not receive any salary.

15 Sec. 54. Section three hundred fifty-seven B point nine
16 (357B.9), Code 1973, as amended by Acts of the Sixty-fifth
17 General Assembly, 1973 Session, chapter one hundred thirty-
18 six (136), section three hundred sixty-seven (367), is amended
19 to read as follows:

20 357B.9 ELECTION. When the preliminary report has been
21 approved by the board of supervisors, a date not more than
22 thirty days after such approval shall be set for an election
23 within the district to approve the levy of a tax of not more
24 than ~~one-and-one-half-mills~~ forty-one cents per thousand dol-
25 lars of assessed value, on all the taxable property within
26 the district for the purposes set out in sections 357B.11
27 and 357B.12, and to choose candidates for the offices of
28 trustees within the district. Notice of the election,
29 including the time and place of holding the same, shall be
30 given in the same manner as for the public hearing heretofore
31 provided for. The vote shall be by ballot which shall state
32 clearly the proposition to be voted upon, and any qualified
33 elector residing within the district at the time of the
34 election shall be entitled to vote. It shall not be mandatory
35 for the county commissioner of elections to conduct elections

1 held pursuant to this chapter, but they shall be conducted
2 in accordance with the provisions of chapter forty-nine (49)
3 of the Code where not in conflict with this chapter. Judges
4 shall be appointed to serve without pay by the board of su-
5 pervisors from among the qualified electors of the district
6 who will have charge of the election. The proposition shall
7 be deemed to have carried if sixty percent of those voting
8 thereon vote in favor of same.

9 Sec. 55. Section three hundred fifty-seven B point eleven
10 (357B.11), Code 1973, is amended to read as follows:

11 357B.11 POWERS OF TRUSTEES. The trustees may purchase,
12 own, rent or maintain fire apparatus or equipment within the
13 state or outside of the territorial jurisdiction and bound-
14 ary limits of the state of Iowa and provide housing for same
15 and furnish or contract with any city or town within or with-
16 out the county, or any adjoining township or townships, or
17 fire district or fire districts for services in the extin-
18 guishing of fires within the state or outside of the terri-
19 torial jurisdiction and boundary limits of the state of Iowa.
20 The trustees shall have the power after approval given by
21 section 357B.9 to levy an annual tax ~~not to exceed one and~~
22 ~~one-half mills~~ as outlined in section 357B.9 for the purpose
23 of exercising the powers granted in this section. This levy
24 shall be optional with the trustees. The trustees may pur-
25 chase material and employ labor to properly maintain and
26 operate the benefited fire district. The trustees shall be
27 allowed necessary expenses in the discharge of the duties,
28 but shall not receive any salary.

29 Sec. 56. Section three hundred fifty-seven B point four-
30 teen (357B.14), Code 1973, as amended by Acts of the Sixty-
31 fifth General Assembly, 1973 Session, chapter one hundred
32 thirty-six (136), section three hundred sixty-eight (368),
33 is amended to read as follows:

34 357B.14 DISSOLUTION OF DISTRICT. Upon petition of thirty-
35 five percent of the resident eligible electors, the board

1 of supervisors may dissolve the benefited fire district and
2 dispose of any remaining property, proceeds of which shall
3 first be applied against outstanding obligations and any
4 balance shall be applied to tax credit of property owners
5 of the district. The board of supervisors shall continue
6 to levy tax after dissolution of district not to exceed one
7 ~~and one-half mills~~ forty-one cents per thousand dollars of
8 assessed value on all the taxable property of the district
9 until all outstanding obligations of the district are paid.

10 Sec. 57. Section three hundred fifty-seven C point seven
11 (357C.7), Code 1973, as amended by Acts of the Sixty-fifth
12 General Assembly, 1973 Session, chapter one hundred thirty-
13 six (136), section three hundred seventy (370), is amended
14 to read as follows:

15 357C.7 ELECTION ON PROPOSED LEVY. When a preliminary
16 plat has been approved by the board of supervisors, an elec-
17 tion shall be held within the district within sixty days to
18 approve or disapprove the levy of a tax of not more than two
19 ~~mills~~ fifty-four cents per thousand dollars of assessed value
20 on all the taxable property within the district, and to choose
21 candidates for the offices of trustees of the district.
22 Notice of the election, including the time and place of hold-
23 ing the same, shall be given in the same manner as for the
24 original public hearing as provided herein. The vote shall
25 be by ballot which shall state clearly the proposition to
26 be voted upon, and any qualified elector residing within the
27 district at the time of the election shall be entitled to
28 vote. It shall not be mandatory for the county commissioner
29 of elections to conduct elections held pursuant to this chap-
30 ter, but they shall be conducted in accordance with the pro-
31 visions of chapter forty-nine (49) of the Code where not
32 in conflict with this chapter. Judges shall be appointed
33 to serve without pay by the board of supervisors from among
34 the qualified electors of the district who will have charge
35 of the election. The proposition shall be deemed to have

1 carried if sixty percent of those voting thereon vote in favor
2 of same.

3 Sec. 58. Section three hundred fifty-seven C point nine
4 (357C.9), Code 1973, is amended to read as follows:

5 357C.9 TRUSTEES' POWERS. The trustees may purchase street
6 lighting service and facilities and may levy an annual tax
7 not to exceed ~~two-mills~~ fifty-four cents per thousand dol-
8 lars of assessed value for the purpose of exercising the
9 powers granted in this chapter. This levy shall be optional
10 with the trustees, but no levy shall be made unless first
11 approved by the voters as provided herein. The trustees may
12 purchase material, employ labor, and may perform all other
13 acts necessary to properly maintain and operate the benefited
14 street lighting district. The trustees shall be allowed
15 necessary expenses in the discharge of the duties, but shall
16 not receive any salary.

17 Sec. 59. Section three hundred fifty-seven C point eleven
18 (357C.11), Code 1973, as amended by Acts of the Sixty-fifth
19 General Assembly, 1973 Session, chapter one hundred thirty-
20 six (136), section three hundred seventy-one (371), is amended
21 to read as follows:

22 357C.11 DISSOLUTION OF DISTRICT. Upon petition of thirty-
23 five percent of the resident eligible electors, the board
24 of supervisors may dissolve a benefited street lighting dis-
25 trict and dispose of any remaining property, proceeds of which
26 shall first be applied against outstanding obligations and
27 any balance shall be applied to tax credit of property owners
28 of the district. The board of supervisors shall continue
29 to levy tax after dissolution of a district, of not to exceed
30 ~~two-mills~~ fifty-four cents per thousand dollars of assessed
31 value on all the taxable property of the district, until all
32 outstanding obligations of the district are paid.

33 Sec. 60. Section three hundred fifty-eight point eigh-
34 teen (358.18), unnumbered paragraph one (1), Code 1973, is
35 amended to read as follows:

1 The board of trustees of any sanitary district organized
2 under this chapter shall have the power by ordinance to levy
3 annually for the purpose of paying the administrative costs
4 of such district, or for the payment of deficiencies in spe-
5 cial assessments, or for both, a tax upon property within
6 the territorial limits of such sanitary district not exceed-
7 ing ~~two-mills-en-the-dollar~~ fifty-four cents per thousand
8 dollars of the adjusted taxable valuation of the property
9 within such district for the preceding calendar year.

10 Sec. 61. Section three hundred fifty-eight point twenty-
11 one (358.21), unnumbered paragraph four (4), Code 1973, is
12 amended to read as follows:

13 The proceeds of any bond issue made under the provisions
14 of this section shall be used only for the purpose of acquir-
15 ing, locating, laying out, establishing and construction of
16 drainage facilities, conduits, treatment plants, pumping
17 plants, works, ditches, channels and outlets of such capacity
18 and character as may be required for the treatment, carrying
19 off and disposal of the sewage and industrial wastes and other
20 drainage incidental thereto of such district, or to repair,
21 change, enlarge and add to such facilities as may be necessary
22 or proper to meet the requirements present and future for
23 the purposes aforesaid. Proceeds from such bond issue may
24 also be used for the payment of special assessment
25 deficiencies. Said bonds shall be payable in not more than
26 twenty annual installments and at interest not exceeding seven
27 percent per annum, and shall be made payable at such place
28 and be of such form as the board of trustees shall by
29 resolution designate. Any sanitary district issuing bonds
30 as authorized in this section is hereby granted authority
31 to pledge the future avails of a tax levy not exceeding ~~five~~
32 mills one dollar and thirty-five cents per thousand dollars
33 of assessed value of taxable property per annum to the payment
34 of the principal and interest of such bonds after the same
35 come due, and the power to impose and certify said levy is

1 hereby granted to the trustees of sanitary districts organized
2 under the provisions of this chapter.

3 Sec. 62. Section three hundred fifty-eight B point thir-
4 teen (358B.13), Code 1973, is amended to read as follows:

5 358B.13 MAINTENANCE EXPENSE ON PROPORTIONATE BASIS. The
6 maintenance of a county library shall be on a proportionate
7 population basis whereby each taxing unit as hereinafter de-
8 fined shall bear its share in proportion to its population
9 to the whole of said county library district. The board of
10 library trustees shall on or before July 4th tenth of each
11 year make an estimate of the amount it deems necessary for
12 the maintenance of the county library and shall transmit said
13 estimate in dollars to the board or boards of supervisors
14 and to the city and town councils within the district. The
15 entire rural area of each county in the library district shall
16 be considered as a separate taxing unit. Each city and town
17 which is a part of the county library district shall be con-
18 sidered as a separate taxing unit. The board of supervisors
19 and the council of each city and town composing said county
20 library district shall make the necessary ~~millage~~ levies ac-
21 cordingly for library maintenance purposes of not to exceed
22 ~~two-mills~~ fifty-four cents per thousand dollars of assessed
23 value. Any unexpended balance in the library maintenance
24 fund at the end of the fiscal year shall remain in said fund
25 and be available without reappropriation.

26 Sec. 63. Section three hundred fifty-nine point thirty-
27 three (359.33), Code 1973, is amended to read as follows:

28 359.33 TAX FOR NONOWNED CEMETERY. They may levy a tax
29 not to exceed ~~one-fourth-mill~~ seven cents per thousand dol-
30 lars of assessed value of taxable property to improve and
31 maintain any cemetery not owned by the township, provided
32 the same is devoted to general public use.

33 Sec. 64. Section three hundred fifty-nine point forty-
34 three (359.43), Code 1973, is amended to read as follows:

35 359.43 LEVY. The township trustees may levy an annual

1 tax not exceeding ~~one-and-one-half-mills-on~~ forty-one cents
2 per thousand dollars of assessed value of the taxable prop-
3 erty in the township, or portion thereof, without the cor-
4 porate limits of any city or town which may be wholly or
5 partially within the limits of the township, for the purpose
6 of exercising the powers granted in section 359.42, when so
7 authorized by an affirmative vote equal to at least sixty
8 percent of the total vote cast for and against a proposal
9 therefor at an election held pursuant to section 359.44.
10 However, in any township having a fire protection agreement
11 with a special charter city having a paid fire department,
12 the township trustees may levy an annual tax not exceeding
13 ~~two-mills-on-six~~ fifty-four cents per thousand dollars of
14 assessed value of the taxable property for such purpose, when
15 so authorized by an affirmative vote equal to at least sixty
16 percent of the total vote cast for and against a proposal
17 therefor at an election held pursuant to section 359.44;
18 provided, however, that if the levy of an annual tax not ex-
19 ceeding ~~one-and-one-half-mills~~ forty-one cents per thousand
20 dollars of assessed value has been authorized in such township
21 pursuant to this section prior to January 1, 1959, no new
22 or additional election shall be required in order to authorize
23 the township trustees of such township to levy an annual tax
24 not exceeding ~~two-mills~~ fifty-four cents per thousand dollars
25 of assessed value pursuant to this section.

26 Sec. 65. Section three hundred sixty point one (360.1),
27 Code 1973, as amended by Acts of the Sixty-fifth General
28 Assembly, 1973 Session, chapter one hundred thirty-six (136),
29 section three hundred eighty-three (383), is amended to read
30 as follows:

31 360.1 ELECTION. The trustees, on a petition of a majority
32 of the resident freeholders of any civil township, shall re-
33 quest the county commissioner of elections to submit the
34 question of building or acquiring by purchase, or acquiring
35 by a lease with purchase option, a public hall to the elec-

1 tors thereof. The county commissioner shall conduct the
2 election pursuant to the applicable provisions of chapters
3 thirty-nine (39) through fifty-three (53) of the Code and
4 certify the result to the trustees. The form of the propo-
5 sition shall be: "Shall the proposition to levy a tax of
6 ~~mills-on-the-dollar~~ cents per thousand dollars of
7 assessed value for the erection of a public hall be adopted?"
8 Notice of the election shall be given as provided by chapter
9 forty-nine (49) of the Code.

10 Sec. 66. Section three hundred sixty point two (360.2),
11 Code 1973, is amended to read as follows:

12 360.2 TAX. If a majority of the votes cast are in favor
13 of the tax, the trustees shall certify such fact to the board
14 of supervisors, and they shall thereupon levy a tax not to
15 exceed the rate voted and not to exceed ~~three-fourths-mill~~
16 ~~on-the-dollar~~ twenty-one cents per thousand dollars of as-
17 essed value each year for a period not exceeding five years
18 on the taxable property of the township, except that such
19 five-year limitation shall not apply in case of a public hall
20 acquired by a lease with a purchase option. When such tax
21 is collected by the treasurer, it shall be paid to the town-
22 ship clerk; but said clerk shall not receive to exceed one
23 percent for handling said money.

24 Sec. 67. Section three hundred sixty point eight (360.8),
25 Code 1973, is amended to read as follows:

26 360.8 TAX FOR REPAIRS. The trustees of any township where
27 such building has been erected or acquired by purchase, lease
28 with purchase option, or by gift are hereby authorized to
29 certify to the board of supervisors that a tax of not exceeding
30 in any one year, ~~one-half-mill-on-the-dollar~~ fourteen cents
31 per thousand dollars of assessed value, on the taxable property
32 of the township, should be levied, to be used in keeping such
33 building in repair, to furnish same with necessary furniture,
34 and provide for the care thereof. Provided, that in counties
35 with a population of seventeen thousand to seventeen thousand

1 two hundred fifty census 1960, where such buildings are of
2 brick construction with at least one hundred thousand cubic
3 feet of space, such tax may be ~~one-mill-on-the-dollar~~ twenty-
4 seven cents per thousand dollars of assessed value on the
5 taxable property. When such certificate is filed in the
6 auditor's office, the board of supervisors shall levy such
7 tax.

8 Sec. 68. Section three hundred sixty-eight point forty-
9 five (368.45), Code 1973, is amended to read as follows:

10 368.45 SEWER DISTRICTS--ASSESSMENTS. Such city shall
11 have power to establish sewer districts to embrace all or
12 such portions of said cities as in the judgment of the council
13 thereof will receive special benefits from the construction,
14 repair, improvement, or reconstruction of such sewer or sewers,
15 to change the boundaries of same from time to time as may
16 become in the judgment of such council just and equitable,
17 and to assess so much of the cost of such drains and sewers
18 against all lots or tracts of land contained in the sewer
19 district within which such improvements are made as shall
20 equal and be in proportion to the special benefits conferred
21 by said improvement and not in excess thereof. In no case
22 shall such assessment exceed twenty-five six and seventy-five
23 hundredths percent of the assessed value of said lots or
24 tracts at the time of levy thereof.

25 Sec. 69. Section three hundred seventy point six (370.6),
26 Code 1973, is amended to read as follows:

27 370.6 TAX LEVY. The board shall, on or before the first
28 day of August of each year, determine and fix the amount or
29 rate not exceeding ~~one-mill-on-the-dollar~~ twenty-seven cents
30 per thousand dollars in all cities and towns on the taxable
31 valuation of such city or town, to be levied, collected, and
32 appropriated for the ensuing year for general park purposes,
33 and shall cause the same to be certified to the city council,
34 which shall levy such tax or so much thereof as it may deem
35 necessary to promote park interests, and certify the percent

1 .thereof to the county auditor with the other taxes for said
2 year; provided, however, that in cities acting under special
3 charter and in cities having a population in excess of seven
4 thousand and less than fifteen thousand, having two hundred
5 or more acres devoted to and set apart for park purposes,
6 said board may in the manner herein provided, determine and
7 fix an additional amount or rate for general park purposes
8 not exceeding ~~three-eighths-of-a-mill-on-the-dollar~~ eleven
9 cents per thousand dollars on the taxable valuation to be
10 levied, collected, and appropriated for the ensuing year for
11 general park purposes and the said city council, upon
12 certification thereto by said board, may levy such additional
13 tax or so much thereof as it may deem necessary to promote
14 park interests and certify the total percent thereof as
15 hereinbefore provided.

16 Sec. 70. Section three hundred seventy point twenty-eight
17 (370.28), Code 1973, is amended to read as follows:

18 370.28 PARKS IN CERTAIN CITIES--LEVY. In all cities where
19 the board of park commissioners have, prior to January 1,
20 1914, made purchase of property for park purposes by means
21 of the additional tax of ~~one-mill~~ twenty-seven cents per
22 thousand dollars of assessed value on the taxable property
23 authorized by special Acts of the general assembly the said
24 board is authorized in its discretion to certify to the council
25 each year and cause to be collected an additional tax of ~~one~~
26 ~~mill~~ twenty-seven cents per thousand dollars of assessed value
27 on the taxable property each year to be used for the sole
28 and only purpose of grading, beautifying, and otherwise
29 improving any lands acquired for park purposes by means of
30 the tax so authorized or other lands then owned and used for
31 park purposes or for acquiring and improving any driveways
32 or boulevards connecting one park with another.

33 Sec. 71. Section three hundred seventy point twenty-nine
34 (370.29), Code 1973, is amended to read as follows:

35 370.29 LAKES IN PUBLIC PARKS. Where any city had, prior

1 to July 1, 1880, received a grant of the title from the United
2 States to a meandered lake within its corporate limits, to
3 be held and used for public uses, recreation and park purposes,
4 and where such city has, for more than twenty years devoted
5 the same to the public use, recreation and park purposes,
6 its board of park commissioners is authorized, in the
7 discretion of said board, to certify to the council and cause
8 to be collected an additional tax of not exceeding ~~one-mill~~
9 twenty-seven cents per thousand dollars of assessed value
10 of taxable property each year, to be used for the sole and
11 only purpose of improving such lake by dredging or otherwise
12 deepening the same, constructing dikes and levees for the
13 protection of the same and for changing the form and size
14 thereof, and for the regulation, control, and improvement
15 of the water supply and for the improvement and beautifying
16 of such lake, the park land surrounding the same, and for
17 the furnishing of suitable equipment thereof for public use
18 and pleasure.

19 Sec. 72. Section three hundred seventy point thirty
20 (370.30), Code 1973, is amended to read as follows:

21 370.30 TAX FOR IMPROVEMENT OF CERTAIN PARKS. In all
22 cities where said board shall have, prior to January 1, 1919,
23 acquired property for park purposes, the said board is further
24 authorized to certify to the council in all succeeding years
25 and cause to be collected an additional tax of ~~one-mill~~ twenty-
26 seven cents per thousand dollars of assessed value of taxable
27 property each year, to be used for the sole and only purpose
28 of grading, road-building, building retaining walls, or riprap
29 along watercourses and otherwise permanently improving by
30 the construction of buildings in public parks any and all
31 lands theretofore acquired for park purposes or improving
32 any driveway or boulevard connecting one part with another.

33 Sec. 73. Section three hundred seventy-two point ten
34 (372.10), Code 1973, is amended to read as follows:

35 372.10 ADDITIONAL POWERS--ANNUAL REPORT--TAX. Said com-

1 mission may acquire real estate and riparian and other rights
2 within such city in the vicinity of such stream by donation
3 or purchase, or by condemnation for the public uses herein
4 authorized in the manner provided by law for the taking of
5 private property for public use, and shall take the title
6 to property in the name of the commission and its successors,
7 in trust for the public, and hold the same exempt from taxa-
8 tion. It may sell and convey or lease or exchange any prop-
9 erty acquired by it, by virtue of this chapter and otherwise.
10 It shall have exclusive control of all the lands acquired
11 by it, and of the banks and waters of such stream for carrying
12 out the purposes of this chapter; may make contracts, and
13 sue and be sued. It shall keep a record of all its
14 transactions, which shall during ordinary business hours be
15 open to inspection by the public, and shall, immediately after
16 the close of each municipal fiscal year, make an annual report
17 of all moneys received and expended by it and for what general
18 purposes, and of all moneys owing to it and by it and for
19 what general purposes, to the city council at the regular
20 November meeting, and publish such report in some newspaper
21 in the city. The commission shall, subject to the approval
22 of the city council, in each year determine and fix the amount
23 or rate, not exceeding ~~three-quarters-of-one-mill-on-the~~
24 dollar twenty-one cents per thousand dollars, on the taxable
25 value of the taxable property of such city, to be levied,
26 collected, and appropriated for the ensuing year for the
27 purpose of paying for real estate, including the channel or
28 bed of any stream acquired by the commission pursuant to
29 section 372.7, riparian and other rights, for improvements,
30 and for accomplishing the purposes of the creation of said
31 commission, and to provide for the payment of interest upon
32 bonds and to retire such bonds, if any, and to meet the
33 necessary expenses incident to the business of said commission.
34 Said commission shall, on or before the first Monday in
35 September of each year, certify to the county auditor the

1 amount or rate of taxes so fixed, to be known as river-front
2 improvement fund, and when collected, the same is to be paid
3 over to the city treasurer, and by him paid out on its orders,
4 and the board of supervisors of the county in which said city
5 is situated shall levy said tax as fixed by said commission.

6 Sec. 74. Section three hundred seventy-two point eleven
7 (372.11), unnumbered paragraph two (2), Code 1973, is amended
8 to read as follows:

9 Before issuing such bonds the commission shall, by reso-
10 lution, subject to the approval of the city council, provide
11 for the assessment of the annual levy authorized in section
12 372.10, and not in excess of the ~~millage~~ amount therein
13 authorized, sufficient to pay the principal and interest of
14 such bonds within a period named not exceeding thirty years,
15 which levy shall be certified to the county auditor or auditors
16 of the county or counties in which such city is located, and
17 the tax therein provided for shall be entered annually for
18 collection all in the manner provided in chapter 76.

19 Sec. 75. Section three hundred seventy-five point one
20 (375.1), Code 1973, is amended to read as follows:

21 375.1 LEVY. Cities having a population of not over forty
22 thousand and towns may, when authorized as hereinafter pro-
23 vided, levy each year on taxable property a tax of not to
24 exceed ~~one-half-mill~~ fourteen cents per thousand dollars of
25 assessed value for the purpose of providing a fund for the
26 maintenance or employment of a band for musical purposes;
27 provided, however, that when there is so maintained or employed
28 in such city or town a band incorporated not for profit under
29 chapter 504 or chapter 504A for educational purposes throughout
30 the entire year, which, as a part of such educational program,
31 trains and maintains throughout the entire year subsidiary
32 units of such band whereby the youth of the city or town
33 receive instruction and training in band music, an additional
34 tax of not to exceed ~~one-half-mill~~ fourteen cents per thousand
35 dollars of assessed value may be levied on taxable property

1 for such educational purposes without further authorization
2 by an election.

3 Cities having a population of over forty thousand may,
4 when authorized as hereinafter provided, levy each year a
5 tax on taxable property of not to exceed ~~one-eighth-mill~~ four
6 cents per thousand dollars of assessed value for the purpose
7 of providing for the maintenance or employment of a band for
8 musical purposes and for the continuance of musical educa-
9 tion of children of such cities having a population of over
10 forty thousand.

11 Sec. 76. Section three hundred seventy-five point two
12 (375.2), Code 1973, is amended to read as follows:

13 375.2 PETITION. Said authority shall be initiated by
14 a petition signed by ten percent of the legal voters of the
15 city or town, as shown by the last regular municipal election.
16 Said petition shall be filed with the council or commission
17 and shall request that the following question be submitted
18 to the voters, to wit: "Shall a tax of not exceeding (here
19 insert number) ~~-mill~~ cents per thousand dollars of assessed
20 value be levied each year for the purpose of furnishing a
21 band fund?"

22 Sec. 77. Section three hundred seventy-five point four
23 (375.4), Code 1973, is amended to read as follows:

24 375.4 DUTY TO LEVY TAX. Said levy shall be deemed autho-
25 rized if a majority of the votes cast at said election be
26 in favor of said proposition, and the council or commission
27 shall then levy a tax sufficient to support or employ such
28 band, not to exceed ~~one-half-mill~~ fourteen cents per thou-
29 sand dollars on the assessed valuation of such municipality.

30 Sec. 78. Section three hundred seventy-eight point fourteen
31 (378.14), Code 1973, is amended to read as follows:

32 378.14 TOWNSHIP TAX. The board of trustees of any town-
33 ship which has entered into such a contract shall at the April
34 meeting levy a tax not exceeding ~~one-fourth-mill-on-the-dollar~~
35 seven cents per thousand dollars of assessed value on all

1 taxable property in the township to create a fund to fulfill
2 its obligation under the contract.

3 Sec. 79. Section three hundred seventy-eight point fif-
4 teen (378.15), unnumbered paragraphs one (1) and six (6),
5 Code 1973, is amended to read as follows:

6 The board of supervisors, after it makes such contract,
7 shall levy annually on the taxable property of the county
8 outside of cities and towns, a tax of not more than ~~one-mill~~
9 twenty-seven cents per thousand dollars of assessed value
10 to create a fund to fulfill its obligation under the contract.

11 The board of supervisors shall thereafter levy annually
12 on the taxable property of the county outside of cities and
13 towns, a tax of not more than ~~one-mill~~ twenty-seven cents
14 per thousand dollars of assessed value to create a fund to
15 fulfill the contract obligations of the trustees appointed
16 by it.

17 Sec. 80. Section three hundred seventy-eight A point ten
18 (378A.10), Code 1973, is amended to read as follows:

19 378A.10 PROJECT UNDERTAKEN BY CERTAIN CITIES. In addi-
20 tion to the powers otherwise conferred upon cities having
21 a population in excess of fifty thousand as provided by this
22 chapter and as an alternative to leasing civic centers from
23 nonprofit corporations as hereinbefore provided, such cities
24 are hereby authorized to undertake and carry out any project
25 as hereinbefore defined, and the governing bodies thereof
26 are authorized to operate, control, maintain and manage civic
27 centers and additions thereto and facilities therefor. To
28 pay the cost of operating, maintaining and managing a civic
29 center which is owned and operated by any such city, the city
30 council thereof is authorized to levy an annual special tax
31 not exceeding ~~one-half-mill-per-annum~~ fourteen cents per
32 thousand dollars of assessed value on all the taxable prop-
33 erty in the city, said levy to be in addition to all other
34 levies authorized by law for similar purposes.

35 Sec. 81. Section three hundred seventy-nine A point one

1 (379A.1), Code 1973, is amended to read as follows:

2 379A.1 TAX--PURPOSES. Cities having a population of over
3 seventy-five thousand and less than one hundred twenty-five
4 thousand may when authorized as herein provided levy each
5 year a tax of not to exceed ~~one-eighth-of-a-mill~~ four cents
6 per thousand dollars of assessed value on the taxable prop-
7 erty of the city for the purpose of providing a fund for the
8 maintenance or employment of a symphony orchestra for musical
9 purposes; provided, however, that where there is maintained
10 or employed in such city a symphony orchestra, not for profit
11 under chapter 504, for educational purposes throughout the
12 entire year, which, as a part of such educational program
13 trains and maintains throughout the entire year subsidiary
14 units of such orchestra whereby the youth of the city receive
15 instruction and training in symphony music, an additional
16 tax of not to exceed ~~one-eighth-mill~~ four cents per thousand
17 dollars of assessed value on the taxable property of the city
18 may be levied for such educational purposes without further
19 authorization by an election.

20 Sec. 82. Section three hundred seventy-nine A point two
21 (379A.2), Code 1973, is amended to read as follows:

22 379A.2 PETITION. Said authority shall be initiated by
23 a petition signed by ten percent of the legal voters of the
24 city, as shown by the last municipal election. Said peti-
25 tion shall be filed with the council or commission and shall
26 request that the following question be submitted to the voters
27 at a general municipal election, to wit: "Shall a tax of
28 not exceeding ~~one-eighth-mill~~ four cents per thousand dollars
29 of assessed value on the taxable property of the city be
30 levied each year for the purpose of furnishing a symphony
31 orchestra fund?"

32 Sec. 83. Section three hundred seventy-nine A point four
33 (379A.4), Code 1973, is amended to read as follows:

34 379A.4 LEVY. Said levy shall be deemed authorized if
35 a majority of the votes cast at said election be in favor

1 of said proposition, and the council or commission shall then
2 levy a tax sufficient to support or employ such orchestra
3 not to exceed ~~one-eighth-mill-on-the-assessed~~ four cents per
4 thousand dollars of assessed value on the taxable property
5 of such city. In lieu of the levy provided herein the council
6 may allocate a portion of the proceeds of the recreation fund
7 not to exceed the amount which would have been raised by the
8 levy provided herein.

9 Sec. 84. Section three hundred seventy-nine B point one
10 (379B.1), Code 1973, is amended to read as follows:

11 379B.1 TAX LEVY. Cities having a population between
12 seventy-five thousand and one hundred twenty-five thousand,
13 other than special charter cities, may levy each year a tax
14 of not to exceed ~~one-mill~~ twenty-seven cents per thousand
15 dollars of assessed value on the taxable property of the city
16 for the purpose of providing a fund for the acquisition, de-
17 velopment, maintenance, and payment of appropriate salaries
18 and wages for the operation of cultural and scientific fa-
19 cilities.

20 Sec. 85. Section three hundred eighty-one point nine
21 (381.9), unnumbered paragraph two (2), Code 1973, is amended
22 to read as follows:

23 A city having a population of five thousand or more may
24 vote a tax, not to exceed ~~one-half~~ fourteen hundredths of
25 one percent of the assessed value of the taxable property
26 in such city, to construct, or aid any company which is or
27 may be incorporated under the laws of this state in the
28 construction of, a highway or combination bridge across any
29 navigable boundary river of this state, commencing or
30 terminating in such city, suitable for use as highway, or
31 for both highway and railway and street railway purposes.

32 Sec. 86. Section three hundred eighty-one point sixteen
33 (381.16), Code 1973, is amended to read as follows:

34 381.16 CONTRACT FOR USE OF BRIDGE. Cities situated on
35 a river wholly in the state, or one forming its boundary line,

1 and from which to the opposite shore a bridge has been or
2 may be constructed by any railroad company, corporation, or
3 person, shall have power to contract with the railroad company,
4 corporation, or person owning such bridge for the use of the
5 same as a public highway; which contract may be for the joint
6 use of such bridge, or for the sole use of such portion thereof
7 as may be devoted or adapted to highway travel; and may assume
8 the sole liability, or any portion thereof, for damages to
9 persons or property by reason of their being on any portion
10 of said bridge or approach to either end thereof, caused by
11 the running of cars or locomotives thereon by any corporation,
12 company, or person entitled to its use, whether the damage
13 results from the negligence of the person engaged in running
14 said cars or locomotives or otherwise, and to indemnify the
15 owners of said bridge, and all others entitled to use the
16 same, from liability for damage so caused, to the extent or
17 proportion thereof assumed in the said contract; and the city
18 may thereafter, and during the continuance of said contract,
19 manage and control said bridge so far as necessary to regulate
20 the highway travel thereon, and may regulate the same as a
21 free or toll bridge, and prescribe such rates of toll as to
22 it from time to time shall seem proper, and make all necessary
23 police regulations for the government of the highway travel
24 thereon, and levy the necessary tax, not exceeding in any
25 one year ~~two-and-one-half-mills-on-the-dollar~~ sixty-eight
26 cents per thousand dollars of assessed value of taxable
27 property, for the purpose of carrying out the terms of such
28 contract.

29 Sec. 87. Section three hundred eighty-one point seventeen
30 (381.17), Code 1973, is amended to read as follows:

31 381.17 TAX TO PURCHASE. Any city in this state which
32 has voted aid to any company for the construction of a high-
33 way or combination bridge across any navigable boundary river
34 of this state, a condition of which vote, or the granting
35 or acceptance of such aid, was that the city should have the

1 right to purchase such bridge from the company so aided, its
2 successors or assigns, may, at any time after such taxes voted
3 in aid are collected, vote an additional tax of not exceeding
4 ~~one-and-one-fourth~~ thirty-four hundredths of one percent of
5 the assessed value of the taxable property of such city for
6 the purpose of securing the funds necessary to enable it to
7 make such purchase. Such taxes shall be payable in such
8 annual installments, not less than ten, as the electors may
9 determine.

10 Sec. 88. Section three hundred eighty-three point eight
11 (383.8), Code 1973, is amended to read as follows:

12 383.8 PRELIMINARY EXPENSE--TAX--BONDS. Cities may levy
13 a tax of not to exceed ~~one-fourth mill on the dollar~~ seven
14 cents per thousand dollars of assessed value, on the taxable
15 valuation of such city, to be levied, collected, and appro-
16 priated solely to finance preliminary work, including in-
17 vestigation, soundings, employment of engineers and archi-
18 tects, securing of estimates, and any other useful work, or
19 appropriate expense in connection with the proposed acqui-
20 sition, or construction or purchase of any bridge or bridges
21 and the preliminary financing thereof, and notwithstanding
22 any limitation now or hereafter imposed by law upon the limit
23 of indebtedness, except constitutional limitation, may an-
24 ticipate such tax and issue bonds with interest coupons ma-
25 turing in not less than five years, and the provisions of
26 chapter 408 shall be operative as to such bonds and coupons,
27 insofar as they may be applicable and except as set forth
28 in this section. The amount of such bonds may be included
29 as a part of the cost of the bridge and may be repaid out
30 of the proceeds of any bonds issued for permanent financing.

31 Sec. 89. Section three hundred eighty-four point three
32 (384.3), subsections ten (10) and thirteen (13), Code 1973,
33 are amended to read as follows:

34 10. TAX LEVY--DOCK FUND. To defray the expense of exer-
35 cising the powers conferred by this chapter, or any portion

1 of such expense in excess of the income from the aforesaid
 2 rates and charges to be collected by the board, the council
 3 of the municipality shall levy a special tax upon the tax-
 4 able property in the municipality not exceeding ~~one-half-mill~~
 5 ~~on-the-dollar~~ fourteen cents per thousand dollars of assessed
 6 value. The board shall annually make to the council a report
 7 of the receipts and disbursements made by or on account of
 8 said board, and shall file with the council an estimate of
 9 the amounts necessary to be raised by taxation to defray the
 10 expenses of the board. The council shall at the time of levy-
 11 ing annual taxes levy a sufficient tax not exceeding said
 12 ~~one-half-mill~~ fourteen cents per thousand dollars of assessed
 13 value to meet the said estimate and which shall be collected
 14 as other taxes and paid over to the treasurer of the munici-
 15 pality and by him credited to the fund to be known as the
 16 dock fund.

17 13. ADDITIONAL TAX. In cities having a population of
 18 less than thirty thousand the council shall have power to
 19 levy an additional annual special tax upon the taxable prop-
 20 erty in the municipality, of not to exceed ~~one-half-mill-on~~
 21 ~~the-dollar~~ fourteen cents per thousand dollars of assessed
 22 value, to defray the expense of exercising the powers con-
 23 ferred by this chapter, or any portion of such expense in
 24 excess of the income from the rates and charges to be col-
 25 lected by the dock board.

26 Sec. 90. Section three hundred eighty-six A point one
 27 (386A.1), Code 1973, is amended to read as follows:

28 386A.1 PETITION FOR TAX. The qualified voters of any
 29 following named district may file a petition under the con-
 30 ditions hereinafter specified to vote taxes not exceeding
 31 ~~one-eighth-mill~~ four cents per thousand dollars on the assessed
 32 value of the real and personal property within the district
 33 for aid to a public transportation company operating within
 34 said district. Said district shall be composed of all the
 35 area within the city where the principal office of the company

1 to be aided is located plus all the area of any other city
2 or town, through, or along all routes traveled by the vehicles
3 of such transportation company.

4 Sec. 91. Section three hundred eighty-six B point twelve
5 (386B.12), Code 1973, is amended to read as follows:

6 386B.12 DEFICIT--TRANSFER FROM ENTERPRISES FUND. If in
7 any year it appears to the board that after providing for
8 the payment of the accruing interest on and principal due
9 of any bonds or certificates issued hereunder from the revenues
10 derived from the operation of such transit system, there will
11 be a balance of such revenues in such year insufficient to
12 pay the expenses of operation and maintenance of the transit
13 system and the creation of the reserve fund as provided in
14 section 386B.8, the board of transit trustees shall certify
15 the fact of such anticipated deficit as soon as ascertained
16 to the council of the municipal corporation and thereupon
17 it shall be the duty of such council to make the amount of
18 such deficiency for paying the expenses of operation and main-
19 tenance and the creation of said reserve fund available from
20 the municipal enterprises fund in an amount not exceeding
21 a sum that may be equivalent to a ~~two-mill~~ levy of fifty-four
22 cents per thousand dollars of assessed value on the taxable
23 property, it being conditioned that no general municipal funds
24 or the proceeds of any taxes shall ever be used or applied
25 to the payment of the interest on or principal of any bonds
26 issued under the provisions of this chapter, but that such
27 general municipal funds or proceeds of taxes may only be used
28 and applied to pay such expenses of operation and maintenance
29 and for the creation of the reserve fund as provided in section
30 386B.8 as cannot be paid from available revenue derived from
31 such operation.

32 Sec. 92. Section three hundred eighty-seven point six
33 (387.6), Code 1973, is amended to read as follows:

34 387.6 TAX PERMISSIBLE. In cities having a population
35 of twelve thousand or over, where a viaduct or underpass is

1 required to be constructed and the plans therefor have been
2 approved and there are no available funds of said city which
3 may be legally used for the payment of such damages, such
4 city may levy an annual tax not exceeding ~~one-half-mill-on~~
5 ~~the-dollar~~ fourteen cents per thousand dollars of assessed
6 value on the taxable property for the purpose of creating
7 a fund to be known as a viaduct or underpass fund for the
8 payment of damages caused to property by reason of the con-
9 struction of such viaduct or underpass and approaches thereto.

10 Sec. 93. Section three hundred eighty-nine point eight
11 (389.8), Code 1973, is amended to read as follows:

12 389.8 INCREASED AWARD--ASSESSMENT. If upon appeal any
13 award shall be raised and the cost and expense of acquiring
14 such property thereby increased, the amount of such increased
15 cost may also be assessed upon and against the property
16 situated within such benefited district, and if the council
17 so elects, there may be also assessed against the property
18 in such benefited district the cost and expense of clearing
19 and grading the ground so acquired; and street improvement
20 certificates or bonds issued in like manner as provided in
21 section 389.7. If two assessments are made and two sets of
22 certificates or bonds are issued, the first of such
23 certificates or bonds shall be designated as "Series A" and
24 the second as "Series B". The aggregate amount of both such
25 assessments shall not exceed ~~twenty-five~~ six and seventy-five
26 hundredths percent of the assessed value of the property.

27 Sec. 94. Section three hundred eighty-nine point eighteen
28 (389.18), Code 1973, is amended to read as follows:

29 389.18 SPECIAL LIGHTING TAX. When any such city or town
30 has been so divided into lighting districts, the city or town
31 council of such city or town may levy a special tax upon the
32 property embraced in such metropolitan lighting district,
33 in addition to all other taxes provided by law, not to ex-
34 ceed ~~one-half-mill~~ fourteen cents per thousand dollars of
35 assessed value to defray the expense in connection with the

1 lighting of such district; such special tax to be paid at
2 the same time and in the same manner as general taxes.

3 Sec. 95. Section three hundred ninety point two (390.2),
4 Code 1973, is amended to read as follows:

5 390.2 PAYMENT--FUNDS--TAX. Any such city or town is
6 hereby authorized and empowered to acquire by purchase, gift,
7 lease, or otherwise, real estate for parking purposes and
8 pay the costs thereof either out of the general fund or in
9 the event the required sum is not available in such fund,
10 the city or town administration shall have the right to levy
11 a tax to be known as the parking lot fund, to provide the
12 amount required, but in no event in excess of ~~one-half-mill~~
13 fourteen cents per thousand dollars of assessed value in any
14 fiscal year.

15 Sec. 96. Section three hundred ninety point ten (390.10),
16 Code 1973, is amended to read as follows:

17 390.10 BENEFITED DISTRICT--TAX. Wherever the free move-
18 ment and parking of vehicular traffic is substantially im-
19 peded by traffic congestion in cities and towns, the council
20 of said cities and towns may establish a benefited district
21 for the control, regulation and parking of said vehicles.
22 Said district shall be established by ordinance after a pub-
23 lic hearing to determine the necessity therefor, and said
24 cities and towns may then levy a tax not exceeding ~~one-half~~
25 mill fourteen cents per thousand dollars of assessed value
26 per annum against all the privately owned business, profes-
27 sional, commercial and industrial property within said dis-
28 trict, but no such tax shall be levied against private prop-
29 erty used solely and only for private family residential pur-
30 poses. Funds derived from said tax shall be used only for
31 the purpose of retiring the revenue bonds, and then only after
32 first applying on said retirement all funds available from
33 the income from said parking lots or from parking meters.

34 Sec. 97. Section three hundred ninety-two point two
35 (392.2), Code 1973, is amended to read as follows:

1 392.2 CONSTRUCTION--ASSESSMENT. When any two such cities
2 or towns shall have so contracted with each other for the
3 joint use of such sanitary sewer system for outletting pur-
4 poses, the city or town obligating itself to pay a considera-
5 tion for the use of the sanitary sewer system of the other
6 city or town, shall have the authority to build the necessary
7 line or lines of sanitary sewer to connect the sanitary sewer
8 system of such city or town with the sanitary sewer system
9 of such other city or town, and its council shall have
10 authority to levy, by resolution, a special assessment against
11 all of the property in such city or town which abuts upon
12 any line of sanitary sewer therein or which is adjacent
13 thereto, for the payment in whole or in part, of the cost
14 of constructing such connecting line or lines, and the amount
15 agreed to be paid for the use of the sanitary sewer system
16 of such other city or town as an outlet, and costs incident
17 thereto, hereinafter spoken of as the project cost, and its
18 council shall have authority to establish, by resolution,
19 a joint sewer district or districts, including therein such
20 property within its corporate limits, as its council may
21 determine will be benefited, and its council may annually
22 levy a tax thereon, of not to exceed five-mills one dollar
23 and thirty-five cents per thousand dollars of assessed value
24 for a joint sewer fund, provided, that if anticipation of
25 the collection of such tax be proposed by said council, such
26 anticipated tax may be levied at one time for current and
27 succeeding years not exceeding twenty, but that the levy of
28 such tax for any such year shall not exceed said-five-mills
29 one dollar and thirty-five cents per thousand dollars of
30 assessed value.

31 Sec. 98. Section three hundred ninety-three point seven
32 (393.7), Code 1973, is amended to read as follows:

33 393.7 RENTALS SUPPLANTING TAXES. Said sewer rentals,
34 charges or rates may supplant or replace, in whole or in part,
35 any ~~millage-levy~~ taxes which may be, or have been, authorized

1 by resolution of the council of the municipality for any of
2 the following purposes:

3 1. To meet interest and principal payments on bonds le-
4 gally authorized for the financing of such sanitary utilities
5 in any manner.

6 2. To pay any costs of the construction, maintenance or
7 repair of such sanitary facilities or utilities, including
8 payments to be made under any contract between municipalities
9 for either the joint use of sewerage or sewage facilities,
10 or for the use by one municipality of all or a part of the
11 sewerage or sewer system of another municipality.

12 And when such sewer rental ordinance has been passed and
13 put into effect, prior ordinances or resolutions providing
14 for millage taxes against real and personal property for such
15 purposes, or the portion thereof replaced, may be rescinded,
16 repealed or rendered inactive.

17 Sec. 99. Section three hundred ninety-five point twenty-
18 two (395.22), Code 1973, is amended to read as follows:

19 395.22 LEVY FOR DEFICIENCY. After the contract or con-
20 tracts for making such improvement have been entered into,
21 the council shall ascertain the cost of the work, including
22 the cost of property purchased or condemned and appropriated,
23 and the cost of filling the old channel as ordered by the
24 council, and the cost of surveys, plans and specifications,
25 estimates, notices, inspection, and supervision, and the pre-
26 paring of plats and schedules of assessments, and shall there-
27 upon by resolution levy the whole of the said cost remain-
28 ing, after deducting the amount of the special assessments
29 for benefits conferred upon the lands and other property
30 within the improvement district, at one time as a special
31 tax. Such tax shall be levied upon all the taxable property
32 of the city except moneys and credits, and the levy shall
33 not exceed in the aggregate one-and-one-fourth-mills thirty-
34 four cents per thousand dollars of assessed value per year
35 for all improvements made.

1 Sec. 100. Section three hundred ninety-eight point one
2 (398.1), Code 1973, is amended to read as follows:

3 398.1 TAX--SINKING FUND. Cities having a population of
4 over ten thousand, shall have power to levy, in addition to
5 the regular water tax authorized by law, a tax of ~~one-half~~
6 ~~mill-upon-the-dollar~~ fourteen cents per thousand dollars of
7 assessed value upon all the property within the corporate
8 limits of said cities, excepting lots greater than ten acres
9 in area used for horticultural or agricultural purposes, for
10 the purpose of creating a sinking fund to be used as provided
11 in this chapter for the purchase or erection of waterworks
12 in such cities, or for the payment of any indebtedness incurred
13 by such cities for waterworks now owned by the same. The
14 proceeds of such ~~one-half-mill~~ levy, together with such other
15 surplus funds as may be set aside as a sinking fund by the
16 board of waterworks trustees, shall be deposited in one or
17 more solvent banks or trust companies of the city making such
18 levy, at a rate of interest not less than three percent per
19 annum, compounded semiannually, and payable, principal and
20 interest, on demand, after sixty days' notice in writing.
21 The city treasurer depositing the proceeds of such tax shall
22 exact from the bank or trust company wherein such money is
23 deposited a satisfactory bond, payable to the city, to be
24 approved by the treasurer and mayor of such city, and to be
25 filed in the office of the city treasurer.

26 Sec. 101. Section three hundred ninety-eight point five
27 (398.5), Code 1973, is amended to read as follows:

28 398.5 AUTHORITY GRANTED. Cities having a population of
29 over ten thousand are hereby authorized to purchase or erect
30 waterworks, under the provisions of this chapter, for the
31 purpose of supplying said cities and the inhabitants thereof
32 with water, and are authorized to continue the levy of the
33 ~~one-half-mill~~ tax herein provided for at the rate of four-
34 teen cents per thousand dollars of assessed value until the
35 purchase price, principal and interest, or the cost incurred

1 in the erection of said works, or the indebtedness hereto-
2 fore incurred for and on account of such works, is fully paid
3 and discharged.

4 Sec. 102. Section three hundred ninety-eight point six
5 (398.6), unnumbered paragraph one (1) and subsection two (2),
6 Code 1973, are amended to read as follows:

7 Cities levying such sinking fund tax are hereby authorized
8 to let a contract or contracts for the purchase or erection
9 of waterworks, and, upon the approval and adoption of such
10 contract or contracts as hereinafter provided, to apply such
11 sinking fund upon the cost thereof, and cities so purchasing
12 or constructing and those now owning such water works are
13 authorized to pledge the proceeds of the continuing ~~one-half~~
14 ~~mill~~ levy provided for in this chapter, and the regular water
15 levy, and the net revenues derived from the operation of the
16 waterworks, and shall have the right to mortgage or bond such
17 works, to secure the payment of the purchase price or the
18 cost of constructing such waterworks, or the cost of making
19 necessary extensions and improvements of such waterworks;
20 and such cities shall have the right to execute additional
21 mortgage or mortgages or bonds upon such works for the purposes
22 above set forth. Provided that said additional mortgage or
23 mortgages or bonds shall bear not more than seven percent
24 interest per annum; but no part of the general fund of such
25 city shall be applied upon such contracts, bonds, or mortgages.
26 In the payment thereof, the city and holders of said contracts,
27 bonds, or mortgages shall be restricted to the proceeds of
28 the said taxes and the net revenues of the said waterworks,
29 as hereinbefore provided; and such contract, contracts, or
30 bonds shall not bear a higher rate of interest than seven
31 percent per annum, payable semiannually. Cities having a
32 population of over ten thousand, which have adopted or may
33 adopt an ordinance availing themselves of the privileges
34 conferred herein, shall in addition thereto have and possess
35 the following powers:

1 2. They shall have power to issue the general bonds of
2 the city creating an indebtedness of said city to an amount
3 which with its other existing indebtedness, shall not exceed
4 five one and thirty-five hundredths percent of the assessed
5 value of the taxable property of said city as shown by the
6 last preceding assessment, the said bonds or proceeds of sale
7 thereof to be used in the purchase or construction of a water
8 plant, as herein provided; provided, however, that such bonds
9 can be issued by order of the city council of said city only
10 after a contract for the purchase or construction of a water
11 plant and providing for the issuance of such bonds has been
12 approved by the majority of the electors of said city voting
13 at an election thereon to be held in accordance with the pro-
14 visions of section 398.7. Neither the said bonds nor the
15 proceeds thereof shall be diverted to another purpose than
16 as herein provided. Said cities may purchase or contract
17 a water plant and pay for the same partly out of the water
18 bonds and partly out of the general bonds herein provided,
19 or wholly out of either class of bonds or proceeds thereof,
20 as such city may determine. The general bonds of the city
21 herein provided shall bear interest at not exceeding seven
22 percent per annum, payable semiannually, and shall be payable
23 not more than twenty years after date and be in the general
24 form of bonds provided by section 346.3, with such changes
25 as may be necessary to conform the same to this statute and
26 the ordinances or contract of the city under which they are
27 issued.

28 Sec. 103. Section three hundred ninety-eight point ten
29 (398.10), Code 1973, is amended to read as follows:

30 398.10 FIXING RATES. The board of trustees shall from
31 time to time fix the water rentals or rates to be charged
32 for the furnishing of water, and such rates, with the pro-
33 ceeds of the ~~one-and-one-fourth-mill~~ water levy of thirty-
34 four cents per thousand dollars of assessed value and the
35 sinking fund levy of ~~one-half-mill~~ fourteen cents per thousand

1 dollars of assessed value, shall be sufficient for the main-
2 tenance and operation of such works and the proper and nec-
3 essary extension thereof, for all repairs, and for the pay-
4 ment of the purchase price or cost, principal and interest,
5 incurred in the purchase or erection of such works, as the
6 same falls due, according to the tenor of the mortgage and
7 bonds given to secure the payment of such purchase price or
8 cost. The board shall make quarterly statements giving full
9 and complete reports of the receipts and disbursements of
10 the board for the first three quarters of the fiscal year.
11 Said reports shall be filed in the office of the city clerk
12 on the second Monday in April, July, and October, for the
13 quarters preceding the first day of said months. The re-
14 ports shall be audited by the city council.

15 Sec. 104. Section three hundred ninety-nine point five
16 (399.5), Code 1973, is amended to read as follows:

17 399.5 POWER TO TAX. It shall have the power to levy upon
18 all the taxable property within the corporate limits of said
19 city for said purposes in addition to all other taxes now
20 provided by law a special tax not exceeding in any one year
21 ~~one-and-one-fourth-mills-on-the-dollar~~ thirty-four cents per
22 thousand dollars of assessed value, for a period of years
23 not exceeding fifty.

24 Sec. 105. Section four hundred four point two (404.2),
25 Code 1973, is amended to read as follows:

26 404.2 FUNCTIONAL FUNDS--MAXIMUM LEVY. Municipal cor-
27 porations shall have power to establish the functional funds
28 provided by sections 404.6 to 404.12, inclusive, and to cause
29 taxes to be levied on all taxable property within the cor-
30 porate limits according to the needs of the particular cor-
31 poration for each particular function, and in the aggregate
32 not to exceed ~~thirty-mills-on-the-dollar~~ eight dollars and
33 ten cents per thousand dollars of assessed value in any tax
34 year for all of said functions, and they shall also have power
35 to establish a debt service fund, and trust or agency funds.

1 The aforesaid aggregate ~~millage~~ rate shall be exclusive of
2 all sources of income received or receivable by cities and
3 towns other than taxes caused to be levied under the provisions
4 of sections 404.6 to 404.12, inclusive, and those taxes in
5 lieu of which allocations may be made under said sections
6 by express authorization contained therein.

7 Sec. 106. Section four hundred four point ten (404.10),
8 subsection four (4), Code 1973, is amended to read as follows:

9 4. For the maintenance of a free public library. The
10 board of library trustees shall, on or before the first day
11 of August in each year, make an estimate of the amount it
12 deems necessary for the improvement, operation, and mainte-
13 nance of the library and shall transmit said estimate to-
14 gether with a statement of the amount necessary for the pur-
15 poses authorized by subsection 3 to the council. In no event
16 shall the amount of tax allocated for maintenance purposes
17 exceed the amount that would be derived from a ~~three-mill~~
18 levy of eighty-one cents per thousand dollars of assessed
19 value at current valuations, nor shall the amount allocated
20 for purposes of subsection 3 exceed the amount that would
21 be derived from a levy of ~~three-fourths-mill~~ twenty-one cents
22 per thousand dollars of assessed value at current valuations.

23 Sec. 107. Section four hundred four point thirteen
24 (404.13), unnumbered paragraph one (1), Code 1973, is amended
25 to read as follows:

26 Municipal corporations shall establish a debt service fund
27 and shall cause to be levied for said fund a tax ~~in such num-~~
28 ~~ber of mills on the dollar~~ on all taxable property within
29 the corporate limits, in the amount as is necessary for the
30 following purposes:

31 Sec. 108. Section four hundred four point fifteen (404.15),
32 Code 1973, is amended to read as follows:

33 404.15 AGRICULTURAL LANDS. No land included within the
34 limits of any municipal corporation which is not laid off
35 into lots of ten acres or less, and which is also in good

1 faith occupied and used for agricultural or horticultural
2 purposes nor the personal property used in connection there-
3 with shall be taxable for any city or town purpose, except
4 that said lands and all personal property necessary to the
5 use and cultivation of said agricultural or horticultural
6 lands, shall be liable to taxation, not to exceed ~~one-and~~
7 ~~one-fourth-mill~~ thirty-four cents per thousand dollars of
8 assessed value in any year, for municipal street purposes.

9 Sec. 109. Section four hundred four point twenty-six
10 (404.26), subsection five (5), Code 1973, is amended to read
11 as follows:

12 5. No other statute whether heretofore or hereafter en-
13 acted relating to the taxing power of municipal corporations,
14 shall be construed to increase, the limits on ~~millage~~ levies
15 established in section 404.2 unless this chapter is amended,
16 but nothing contained in this subsection shall be construed
17 to limit the source of payment of bonds issued by municipal
18 corporations and interest thereon. In all laws hereafter
19 enacted such amendment shall be a separate section of the
20 Act.

21 Sec. 110. Section four hundred four point twenty-seven
22 (404.27), Code 1973, is amended to read as follows:

23 404.27 CITY AND TOWN FINANCING OF SANITARY DISPOSAL PROJ-
24 ECTS. The governing body of any city or town may cause to
25 be levied a tax on all taxable property within its corporate
26 limits not to exceed ~~one-quarter-mill~~ seven cents per thou-
27 sand dollars of assessed value for the purpose of planning
28 a sanitary disposal project and such tax shall not be subject
29 to the ~~thirty-mill~~ levy limitation contained in section 404.2,
30 and shall be in addition to the taxes authorized by that sec-
31 tion and this provision shall not be construed to be a sub-
32 stitute for or a limitation upon any levy otherwise autho-
33 rized by law. The tax herein authorized may be levied one
34 time by each city and town in this state.

35 Sec. 111. Section four hundred seven point nine (407.9),

1 unnumbered paragraph two (2), Code 1973, is amended to read
2 as follows:

3 Shall (Here name city or town)

4 (Here state the particular proposition to be voted upon)

5 and contract indebtedness for such purpose not exceeding

6 \$..... and issue bonds for such purpose not ex-

7 ceeding \$.....

8 and levy tax annually upon the taxable

9 property in (Here name of city or town),

10 not exceeding YES _____

11 ~~mills~~ dollars and

12 cents per thousand dollars of assessed

13 value per annum for the payment of such

14 bonds and the interest thereon? NO _____

15 Sec. 112. Section four hundred ten point one (410.1),

16 unnumbered paragraphs one (1) and two (2), Code 1973, are

17 amended to read as follows:

18 Any city or town having an organized fire department may,

19 and all cities having an organized police department or a

20 paid fire department shall, levy annually on taxable prop-

21 erty a tax not to exceed ~~one-eighth-mill~~ four cents per

22 thousand dollars of assessed value for each such department,

23 for the purpose of creating firemen's and policemen's pension

24 funds.

25 Provided that cities having a population of more than six

26 thousand five hundred may annually levy on taxable property

27 a tax of not more than ~~one-half-mill~~ fourteen cents per thou-

28 sand dollars of assessed value for each such department for

29 such purpose. Provided, further, that cities, in which a

30 police and/or fire retirement system based upon actuarial

31 tables shall be established by law, shall levy for the police

32 and/or fire pension funds a tax sufficient in amount to meet

33 all necessary obligations and expenditures; and said

34 obligations and expenditures shall be direct liabilities of

35 said cities.

1 Sec. 113. Section four hundred nineteen point eleven
2 (419.11), Code 1973, is amended to read as follows:
3 419.11 TAX EQUIVALENT TO BE PAID--ASSESSMENT PROCEDURE-
4 -APPEAL. Any municipality acquiring, purchasing, construct-
5 ing, reconstructing, improving or extending any industrial
6 buildings or pollution control facilities, as provided in
7 this chapter, shall annually pay out of the revenue from such
8 industrial buildings or pollution control facilities to the
9 state of Iowa and to the city, town, school district and any
10 other political subdivision, authorized to levy taxes, a sum
11 equal to the amount of tax, determined by applying the mid-
12 ~~age~~ rate tax rate of the taxing district to the assessed value
13 of the property, which the state, county, city, town, school
14 district or other political subdivision would receive if the
15 property were owned by any private person or corporation,
16 any other statute to the contrary notwithstanding. For pur-
17 poses of arriving at such tax equivalent, the property shall
18 be valued and assessed by the assessor in whose jurisdiction
19 the property is located, in accordance with chapter 441, but
20 the municipality, the lessee on behalf of the municipality,
21 and such other persons as are authorized by chapter 441 shall
22 be entitled to protest any assessment and take appeals in
23 the same manner as any taxpayer. Such valuations shall be
24 included in any summation of valuations in the taxing district
25 for all purposes known to the law. Income from this source
26 shall be considered under the provisions of section 24.3,
27 subsection 1. If and to the extent the proceedings under
28 which the bonds authorized to be issued under the provisions
29 of this chapter so provide, the municipality may agree to
30 co-operate with the lessee of a project in connection with
31 any administrative or judicial proceedings for determining
32 the validity or amount of any such payments and may agree
33 to appoint or designate and reserve the right in and for such
34 lessee to take all action which the municipality may lawfully
35 take in respect of such payments and all matters relating

1 thereto, provided, however, that such lessee shall bear and
2 pay all costs and expenses of the municipality thereby in-
3 curred at the request of such lessee or by reason of any such
4 action taken by such lessee in behalf of the municipality.
5 Any lessee of a project which has paid, as rentals additional
6 to those required to be paid pursuant to section 419.5, the
7 amounts required by the first sentence of this section to
8 be paid by the municipality shall not be required to pay any
9 such taxes to the state or to any such county, city, town,
10 school district or other political subdivision, any other
11 statute to the contrary notwithstanding. This section shall
12 not be applicable to any municipality acquiring, purchasing,
13 constructing, reconstructing, improving, or extending any
14 buildings for the purpose of establishing, maintaining, or
15 assisting any private college or university. The payment,
16 collection, and apportionment of the tax equivalent shall
17 be subject to the provisions of chapters 445, 446 and 447.

18 Sec. 114. Section four hundred twenty point one hundred
19 fifty-five (420.155), Code 1973, is amended to read as fol-
20 lows:

21 420.155 WATER-FRONT IMPROVEMENT--FUND. Any city acting
22 under special charter, which is bounded in part or divided
23 by a river, may improve said water front by constructing re-
24 taining walls, filling, grading, paving, macadamizing, or
25 riprapping the same and may improve and beautify its water
26 front and the river bank and nearby uplands and made and re-
27 claimed lands in such city; and to pay for such improvements
28 the council of such city is empowered to levy a tax of not
29 exceeding ~~one-fourth-mill-on-the-dollar~~ seven cents per
30 thousand dollars of assessed value per annum on the taxable
31 property thereof, the same when collected to be known as the
32 levee improvement fund. The proceeds of such fund shall be
33 used exclusively for said purposes.

34 Sec. 115. Section four hundred twenty point one hundred
35 fifty-seven (420.157), Code 1973, is amended to read as fol-

1 lows:

2 420.157 BONDS. In the event that the proceeds of such
3 tax in any one year shall be insufficient to pay for the im-
4 provements of that year, or if the city council shall deem
5 best to extend the payment over a number of years, then upon
6 a majority vote of said council approving the same, said
7 cities may borrow the money to make such improvements and
8 issue the negotiable interest-bearing bonds of said city to
9 evidence said debt; provided that the total bond that may
10 be issued under this chapter by any one city shall not ex-
11 ceed twenty-seven hundredths of one percent of the assessed
12 value of said city.

13 Sec. 116. Section four hundred twenty point two hundred
14 four (420.204), Code 1973, is amended to read as follows:

15 420.204 VALUATION. The assessed or taxable value of all
16 property except moneys and credits including moneyed capital
17 other than moneyed capital within the meaning of section 548
18 of Title 12 of the United States Code as amended, and the
19 value at which it shall be listed and upon which the levy
20 shall be made, in special charter cities, shall be valued
21 and assessed as provided by section 441.21. The levy so
22 ascertained shall be certified to the county treasurer of
23 the county in which such city is located and the county trea-
24 surer shall pay to the treasurer of such city, such portion
25 of the ~~five-mill~~ tax on moneys and credits collected within
26 such city, and such city's share of the moneys and credits
27 tax replacement fund, as the aggregate levy so certified is
28 of the total levy obtained by adding such certified levy to
29 the levy for all purposes except city purposes.

30 Sec. 117. Section four hundred twenty point two hundred
31 six (420.206), Code 1973, is amended to read as follows:

32 420.206 LEVY AND COLLECTION. The council shall have power
33 to levy and collect taxes for all general and special purposes
34 in this chapter authorized, upon all property within the city
35 not exempted from taxation by the general law of the state,

1 and to fix the ~~number-of-mills~~ amount to be levied on the
2 value thereof, which shall be ascertained by the assessor
3 of said city.

4 Sec. 118. Section four hundred twenty point two hundred
5 thirty (420.230), Code 1973, is amended to read as follows:

6 420.230 TAX LIST. All assessments and taxes levied by
7 the council, except as otherwise provided by law, shall be
8 placed by the auditor, clerk, or recorder, as provided by
9 ordinance, upon the proper tax book, to be known as the "tax
10 list", property ruled and headed with distinct columns to
11 correspond with the assessment books, with a column for polls
12 and one for payments, and he shall complete the same by car-
13 rying out the consolidated tax and all other taxes levied,
14 and at the end of the list shall make an abstract thereof
15 and apportion the consolidated tax among the respective funds
16 to which it belongs, according to the ~~number-of-mills~~ amount
17 levied for each, and certify the same to the collector or
18 treasurer at or before the regular time for the collection
19 and payment of taxes.

20 Sec. 119. Section four hundred twenty-one point seventeen
21 (421.17), subsection twelve (12), Code 1973, is amended to
22 read as follows:

23 12. To make a summary of the tax situation in the state,
24 setting out the amount of moneys raised by both direct and
25 indirect taxation; and also to formulate and recommend legis-
26 lation for the better administration of the fiscal laws so
27 as to secure just and equal taxation. To recommend such ad-
28 ditions to and changes in the present system of taxation that
29 in the director's judgment are for the best interest of the
30 state and will eliminate the necessity of any ~~millage~~ levy
31 for state purposes.

32 Sec. 120. Section four hundred twenty-five point one
33 (425.1), subsections two (2), three (3) and four (4), Code
34 1973, are amended to read as follows:

35 2. The homestead credit fund shall be apportioned each

1 year as hereinafter provided so as to give a credit against
2 the tax on each eligible homestead in the state, as defined
3 herein; the amount of such credit to be in the same propor-
4 tion that the assessed valuation of each eligible homestead
5 in the state in an amount not to exceed twenty-five-hundred
6 nine thousand two hundred sixty dollars bears to the total
7 assessed valuation of all eligible homesteads in the state
8 in an amount not to exceed twenty-five-hundred nine thousand
9 two hundred sixty dollars for each homestead.

10 3. The revenue distributable from the homestead credit
11 fund, as provided for in subsection 1 hereof, shall be al-
12 located every six months to the several counties of the state
13 in the same proportion that the assessed valuation of all
14 eligible homesteads in each county in an amount not to ex-
15 ceed twenty-five-hundred nine thousand two hundred sixty
16 dollars for each homestead, bears to the total assessed
17 valuation of all eligible homesteads in the state in an amount
18 not to exceed twenty-five-hundred nine thousand two hundred
19 sixty dollars for each homestead. Every six months the
20 department of revenue shall certify and remit to the county
21 treasurer of each county in the state the total amount of
22 money which has been apportioned or is then apportionable
23 to that county.

24 4. Annually the department of revenue shall estimate the
25 ~~millage~~ credit not to exceed twenty-five-mills six dollars
26 and seventy-five cents per thousand dollars of assessed value
27 to be given to each dollar of eligible homestead valuation
28 based upon the estimated revenue that may be distributable
29 from the homestead credit fund for the ensuing year, and shall
30 certify to the county auditor of each county such ~~millage~~
31 credit and the amount in dollars thereof. Each county audi-
32 tor shall then enter such credit against the tax levied on
33 each eligible homestead in each county payable during the
34 ensuing year, designating on the tax lists such credit as
35 being from the homestead credit fund, and credit shall then

1 be given to the several taxing districts in which such elig-
2 ible homesteads are located in an amount equal to the credits
3 allowed on the taxes of such homesteads. The amount of said
4 credits shall be apportioned by each county treasurer to the
5 several taxing districts as provided by law, in the same man-
6 ner as though the amount of the credit had been paid by the
7 owners of said homesteads; provided, however, that the several
8 taxing districts shall not be permitted to draw the funds
9 so credited until after the semiannual allocations have been
10 received by the county treasurer, as provided in this chap-
11 ter. Each county treasurer shall show on each tax receipt
12 the amount of credit received from the homestead credit fund.

13 Sec. 121. Section four hundred twenty-five point nine
14 (425.9), unnumbered paragraph two (2), Code 1973, is amended
15 to read as follows:

16 In the event any claim for credit made hereunder has been
17 denied by the board of supervisors, and such action is sub-
18 sequently reversed on appeal, the same ~~millage~~ credit shall
19 be allowed on the assessed valuation, not to exceed ~~twenty-~~
20 five-hundred nine thousand two hundred sixty dollars in amount,
21 of the homestead involved in said appeal, as was allowed on
22 other homestead valuations for the year or years in question,
23 and the director of revenue, the county auditor, and the
24 county treasurer are hereby authorized and directed to make
25 such ~~millage~~ credit and to change their books and records
26 accordingly.

27 Sec. 122. Section four hundred twenty-five point eleven
28 (425.11), subsection one (1), paragraphs c and e, Code 1973,
29 are amended to read as follows:

30 c. If within a city or town plat, it must not exceed one-
31 half acre in extent; if, however, its assessed valuation is
32 less than twenty-five-hundred nine thousand two hundred sixty
33 dollars, the land area may be enlarged until its assessed
34 valuation reaches that amount.

35 e. It must not embrace more than one dwelling house, but

1 where a homestead outside of a city or town has more than
2 one dwelling house situated thereon, the ~~millage~~ credit pro-
3 vided for in this chapter shall apply to forty acres, the
4 home and buildings used by the owner, but shall not apply
5 to any other dwelling house and buildings appurtenant thereto
6 situated upon said forty acres.

7 Sec. 123. Section four hundred twenty-five point thir-
8 teen (425.13), Code 1973, is amended to read as follows:

9 425.13 CONSPIRACY TO DEFRAUD. If any two or more per-
10 sons conspire and confederate together with fraudulent in-
11 tent to obtain the ~~millage~~ credit provided for under the terms
12 of this chapter by making a false deed, or a false contract
13 of purchase, they are guilty of a conspiracy and every person
14 who is convicted of such a conspiracy shall be imprisoned
15 in the county jail for a period not to exceed one year, or
16 shall be fined in a sum not to exceed one thousand dollars,
17 or shall be imprisoned in the penitentiary not more than three
18 years.

19 Sec. 124. Section four hundred twenty-six point three
20 (426.3), Code 1973, is amended to read as follows:

21 426.3 WHERE CREDIT GIVEN. The agricultural land credit
22 fund shall be apportioned each year in the manner herein-
23 after provided so as to give a credit against the tax on each
24 tract of agricultural lands within the several school districts
25 of the state in which the ~~millage~~ levy for the general school
26 fund exceeds ~~twenty-mills~~ five dollars and forty cents per
27 thousand dollars of assessed value; the amount of such credit
28 on each tract of such lands shall be the amount the tax levied
29 for the general school fund exceeds the amount of tax which
30 would be levied on said tract of such lands were the levy
31 for the general school fund ~~twenty-mills~~ five dollars and
32 forty cents per thousand dollars of assessed value for the
33 previous year, except in the case of a deficiency in the
34 agricultural land credits fund to pay said credits in full,
35 in which case the credit on each eligible tract of such lands

1 in the state shall be proportionate and shall be applied as
2 hereinafter provided. The agricultural land credit as provided
3 herein shall not be made to any taxpayer on any portion of
4 his property upon which he may obtain a homestead credit,
5 as provided by chapter 425.

6 Sec. 125. Section four hundred twenty-six point six
7 (426.6), unnumbered paragraph one (1), Code 1973, is amended
8 to read as follows:

9 426.6 COMPUTATION BY AUDITOR--APPEAL. The agricultural
10 land tax credit allowed each year shall be computed as fol-
11 lows: On or before the first of June the county auditor shall
12 list by school districts all tracts of agricultural lands
13 which they are entitled to credit hereunder, together with
14 the taxable value for the previous year, together with the
15 budget from each school district for the previous year, and
16 the tax rate determined for the general fund of the district
17 in the manner prescribed in section 444.3 for the previous
18 year, and if such tax rate is in excess of ~~twenty-mills~~ five
19 dollars and forty cents per thousand dollars of assessed value
20 he shall multiply the ~~millage~~ tax levy which is in excess
21 of ~~twenty-mills~~ five dollars and forty cents per thousand
22 dollars of assessed value by the total taxable value of the
23 agricultural lands entitled to credit hereunder in the
24 district, and on or before the first of June certify the
25 amount thereof to the state comptroller.

26 Sec. 126. Section four hundred twenty-six A point two
27 (426A.2), Code 1973, is amended to read as follows:

28 426A.2 WHERE CREDIT GIVEN. The military service tax
29 credit fund shall be apportioned each year as hereinafter
30 provided so as to replace all or a portion of the tax on
31 property eligible for military service tax exemption in the
32 state, were such property subject to taxation the amount of
33 such credit to be equal to not more than ~~twenty-five-mills~~
34 six dollars and seventy-five cents per thousand dollars of
35 assessed value upon the valuation of property subject to the

1 tax which, but for military service tax exemption, would be
2 payable upon such property in the taxing district to which
3 such property is located.

4 Sec. 127. Section four hundred twenty-six A point eight
5 (426A.8), unnumbered paragraph two (2), Code 1973, is amended
6 to read as follows:

7 In the event any claim for exemption made hereunder has
8 been denied by the board of supervisors, and such action is
9 subsequently reversed on appeal, the same millage credit shall
10 be allowed on the assessed valuation, not to exceed the amount
11 of the military service tax exemption involved in said ap-
12 peal, as was allowed on other military service tax exemption
13 valuations for the year or years in question, and the director
14 of revenue, the county auditor, and the county treasurer are
15 hereby authorized and directed to make such millage credit
16 and to change their books and records accordingly.

17 Sec. 128. Section four hundred twenty-seven point three
18 (427.3), subsections one (1) through four (4), Code 1973,
19 are amended to read as follows:

20 1. The property, not to exceed three eleven thousand one
21 hundred fifty dollars in taxable value, and poll tax of any
22 honorably discharged union soldier, sailor, or marine of the
23 Mexican war or the war of the rebellion.

24 2. The property, not to exceed eighteen six thousand seven
25 hundred dollars in taxable value, and poll tax of any honorably
26 discharged soldier, sailor, marine or nurse of the war with
27 Spain, Tyler Rangers, Colorado volunteers in the war of the
28 rebellion, 1861 to 1865, Indian wars, Chinese relief expedition
29 or the Philippine insurrection.

30 3. The property, not to exceed seven two thousand eight
31 hundred fifty dollars in taxable value of any honorably dis-
32 charged soldier, sailor, marine, or nurse of the first World
33 War.

34 4. The property, not to exceed five one thousand nine
35 hundred dollars in taxable value of any honorably separated,

1 retired, furloughed to a reserve, placed on inactive status,
2 or discharged soldier, sailor, marine, or nurse of the second
3 World War, army of occupation in Germany November 12, 1918,
4 to July 11, 1923, American expeditionary forces in Siberia
5 November 12, 1918, to April 30, 1920, second Nicaraguan
6 campaign with the navy or marines in Nicaragua or on combatant
7 ships 1926-1933, second Haitian suppressions of insurrections
8 1919-1920, navy and marine operations in China 1937-1939 and
9 Yangtze service with navy and marines in Shanghai or in the
10 Yangtze Valley 1926-1927 and 1930-1932 or of the Korean
11 Conflict at any time between June 27, 1950, and January 31,
12 1955, both dates inclusive, or the Vietnam Conflict beginning
13 August 5, 1964, and ending on the date the armed forces of
14 the United States are directed by formal order of the
15 government of the United States to cease hostilities, both
16 dates inclusive, as well as those serving honorably on active
17 military duty during the time of the Vietnam Conflict.

18 Sec. 129. Section four hundred twenty-seven A point two
19 (427A.2), unnumbered paragraph one (1), Code 1973, is amended
20 to read as follows:

21 Persons entitled to exemption from personal property tax
22 under provisions of section 427.3, shall be granted such ex-
23 emption, in addition to the credits provided by this chapter.
24 There is hereby granted a credit of not to exceed two ten
25 thousand ~~seven-hundred~~ dollars against the assessed value
26 of tangible personal property as defined in section 427A.1,
27 owned by a person or business enterprise.

28 Sec. 130. Section four hundred twenty-seven A point four
29 (427A.4), unnumbered paragraphs one (1), two (2), three (3)
30 and five (5), Code 1973, are amended to read as follows:

31 No person or business enterprise in the state shall be
32 allowed a credit on personal property tax in excess of two
33 ten thousand ~~seven-hundred~~ dollars assessed valuation. -Iy
34 person or business enterprise who owns personal property sub-
35 ject to taxation in more than one county of the state shall

1 designate in reporting such property to the assessor for the
2 purpose of assessment as required in section 427A.1 in which
3 counties of the state the property is located and may claim
4 the entire credit in one county or a proportionate part thereof
5 in each county where the property is situated, and in no case
6 shall he claim more than the ~~two~~ ten thousand ~~seven-hundred~~
7 dollars assessed value for all personal property assessed
8 in all counties.

9 Each year, on or before July 4 first, the taxpayer shall
10 deliver to the assessor an application for personal property
11 tax credit and state by such affidavit or affidavits filed
12 in each county where his personal property is situated, that
13 he has not claimed a total personal property tax credit in
14 all counties in excess of a total of ~~two~~ ten thousand ~~seven~~
15 ~~hundred~~ dollars assessed valuation.

16 It shall be the duty of the assessor to examine claims
17 for such credit filed with him and recommend on each such
18 claim the disallowance thereof where it appears that an owner
19 of tangible personal property has attempted to divide the
20 ownership thereof for purpose of obtaining additional credit
21 beyond the amount of ~~two~~ ten thousand ~~seven-hundred~~ dollars
22 in a year.

23 Any person making a false affidavit for the purpose of
24 obtaining the credit provided for in this section, or who
25 knowingly receives such credit without being legally entitled
26 thereto, or who makes claim for credit of more than ~~two~~ ten
27 thousand ~~seven-hundred~~ dollars in the state shall be guilty
28 of a misdemeanor and upon conviction thereof shall be fined
29 not more than one hundred dollars or imprisoned in the county
30 jail for not more than thirty days or be both so fined and
31 imprisoned.

32 Sec. 131. Section four hundred twenty-seven A point five
33 (427A.5), unnumbered paragraph one (1), Code 1973, is amended
34 to read as follows:

35 If personal property is owned separately by a husband and

1 wife, they may divide the credit or one may take the entire
2 credit, but in no case may a husband and wife receive a total
3 credit of more than ~~two~~ ten thousand ~~seven-hundred~~ dollars
4 unless husband, wife or minor children own farm units
5 separately. If personal property is owned by separate business
6 enterprises and the business enterprises are controlled or
7 owned by the same person, the separate business enterprises
8 may divide the credit or one may take the entire credit, but
9 in no case may separate business enterprises which are
10 controlled or owned by the same person receive a total
11 exemption of more than ~~two~~ ten thousand ~~seven-hundred~~ dollars.

12 Sec. 132. Section four hundred forty-one point sixteen
13 (441.16), unnumbered paragraph seven (7), Code 1973, is amended
14 to read as follows:

15 Any tax for the maintenance of the office of assessor and
16 other assessment procedure shall be levied only upon the prop-
17 erty in the area assessed by said assessor and such tax levy
18 shall not exceed ~~one-and-one-half-mills~~ forty-one cents per
19 thousand dollars of assessed value in assessing areas where
20 the valuation upon which the tax is levied does not exceed
21 ~~twenty-five~~ ninety-two million six hundred thousand dollars;
22 ~~one-and-one-quarter-mills~~ thirty-four cents per thousand
23 dollars of assessed value in assessing areas where the
24 valuation upon which the tax is levied exceeds ~~twenty-five~~
25 ninety-two million six hundred thousand dollars and does not
26 exceed ~~thirty~~ one hundred eleven million one hundred twenty
27 thousand dollars; one-mill twenty-seven cents per thousand
28 dollars of assessed value in assessing areas where the
29 valuation upon which the tax is levied exceeds ~~thirty~~ one
30 hundred eleven million one hundred twenty thousand dollars.
31 The county treasurer shall credit the sums received from such
32 levy to a separate fund to be known as the "assessment expense
33 fund" and from which fund all expenses incurred under this
34 chapter shall be paid. In the case of a county where there
35 is more than one assessor the treasurer shall maintain separate

1 assessment expense funds for each assessor.

2 Sec. 133. Section four hundred forty-one point twenty-
3 two (441.22), Code 1973, is amended to read as follows:

4 441.22 FOREST AND FRUIT-TREE RESERVATIONS. Forest reser-
5 vations fulfilling the conditions of sections 161.1 to 161.13,
6 inclusive, shall be assessed on a taxable valuation of ~~four~~
7 fourteen dollars and eighty-two cents per acre. Fruit-tree
8 reservations shall be assessed on a taxable valuation of ~~four~~
9 fourteen dollars and eighty-two cents per acre for a period
10 of eight years from the time of planting. In all other cases
11 where trees are planted upon any tract of land, without regard
12 to area, for forest, fruit, shade, or ornamental purposes,
13 or for windbreaks, the assessor shall not increase the
14 valuation of such property because of such improvements.

15 Sec. 134. Section four hundred forty-one point forty-nine
16 (441.49), Code 1973, is amended to read as follows:

17 441.49 ADJUSTMENT BY ASSESSOR. The director shall keep
18 a record of the review and adjustment proceedings and finish
19 such proceedings on or before the third Monday of October.
20 He shall notify each assessor by mail of the final action
21 taken by him at such proceedings and specify any adjustments
22 in the valuations of any kind or class of property to be made
23 effective for the assessor jurisdiction. The assessor shall,
24 after December 31 thirty-first of the year in which the ad-
25 justments were ordered by the director and prior to April
26 ~~46~~ sixteenth of the year following, review the actual and
27 assessed valuations then in effect on any part or all of the
28 real estate of the class or classes of property whose valua-
29 tions were adjusted by the director and the assessor shall
30 revalue and reassess to the end that the aggregate actual
31 valuation for each class of property affected will be the
32 amount determined by the director. In making such adjust-
33 ments the assessor shall see to it that in no case shall the
34 assessed value of an individual property exceed twenty-seven
35 one hundred percent of its actual value determined in ac-

1 cordance with section 441.21. For the purposes of this sec-
2 tion, a taxpayer affected by the assessor's revaluation and
3 reassessment shall have the right to have the same reviewed
4 in the manner provided for in sections 441.37, 441.38 and
5 441.39, but such review shall be limited only to the action
6 taken by the assessor for the current year, not for prior
7 years. By no later than April ~~24~~ twenty-first, the assessor
8 shall submit to the director of revenue, on forms prescribed
9 by the director, a report of whatever action he has taken
10 to comply with the equalization order issued to him the pre-
11 vious October. If the director of revenue determines that,
12 for any reason, the assessor has not complied with the equal-
13 ization order by making the necessary adjustments in valua-
14 tions, he shall on or about May ~~4~~ first so notify the local
15 board of review. Upon its receipt of such notification, the
16 board of review shall make the necessary adjustments to ar-
17 rive at the level of assessment as provided for in the equal-
18 ization order, and shall notify, through publications in of-
19 ficial newspapers of general circulation, any class or classes
20 of property affected by such action. By no later than May
21 ~~31~~ thirty-first, the board of review shall submit to the
22 director of revenue, on forms prescribed by the director,
23 a report of the action taken to comply with the equalization
24 order. The director of revenue shall reconvene the local
25 board of review as prescribed in section 421.17, subsection
26 10.

27 Sec. 135. Section four hundred forty-one point fifty
28 (441.50), Code 1973, is amended to read as follows:

29 441.50 APPRAISERS EMPLOYED. The conference board shall
30 have power to employ appraisers or other technical or expert
31 help to assist in the valuation of property, the cost thereof
32 to be paid in the same manner as other expenses of the as-
33 sessor's office. The conference board may certify for levy
34 annually an amount not to exceed ~~one-and-one-half-mills-upon~~
35 ~~all~~ forty-one cents per thousand dollars of assessed value

1 of taxable property for the purpose of establishing a special
2 appraiser's fund, to be used only for such purposes. From
3 time to time the conference board may direct the transfer
4 of any unexpended balance in the special appraiser's fund
5 to the assessment expense fund.

6 Sec. 136. Section four hundred forty-two point one (442.1),
7 as amended by Acts of the Sixty-fifth General Assembly, 1973
8 Session, chapter two hundred fifty-eight (258), section one
9 (1), is amended to read as follows:

10 442.1 STATE SCHOOL FOUNDATION PROGRAM. This chapter es-
11 tablishes a state school foundation program. For each school
12 year, each school district in the state is entitled to re-
13 ceive state school foundation aid, which shall be an amount
14 per pupil equal to the difference between the amount per pu-
15 pil of foundation property tax in the district, and the state
16 foundation base or the district cost per pupil, whichever
17 is less. However, for the school years beginning July 1,
18 1973, and July 1, 1974, only, if the amount so determined
19 for any district is less than two hundred dollars per pupil,
20 the district is entitled to receive not less than two hun-
21 dred dollars per pupil except when a district's total general
22 fund ~~millage~~ tax rate is reduced to ninety percent or less
23 of the district's total general fund ~~millage~~ tax rate for
24 the school year beginning July 1, 1970. In this case the
25 district is entitled to receive only that portion of the two
26 hundred dollars per pupil necessary to retain that ten per-
27 cent reduction. In making computations and payments under
28 this chapter, the state comptroller shall round amounts to
29 the nearest whole dollar.

30 Sec. 137. Section four hundred forty-two point two (442.2),
31 unnumbered paragraph one (1), Code 1973, is amended to read
32 as follows:

33 442.2 FOUNDATION PROPERTY TAX. Each school district shall
34 cause to be levied each year, for the school general fund,
35 a foundation property tax of ~~twenty-mills-per-dollar~~ five

1 dollars and forty cents per thousand dollars of assessed valu-
2 ation on all taxable property in the district. For the pur-
3 pose of this chapter, a school district is defined as a school
4 corporation organized under chapter 274. Each county audi-
5 tor shall certify to each school district within the county
6 and to the state comptroller, not later than October 4 first
7 each year, the assessed valuation of taxable property for
8 the current year in each school district within the county.

9 Sec. 138. Acts of the Sixty-fifth General Assembly, 1973
10 Session, chapter two hundred fifty-four (254), section five
11 (5), is amended to read as follows:

12 Sec. 5. Section four hundred forty-two point two (442.2),
13 Code 1973, is amended by adding the following new unnumbered
14 paragraph:

15 **NEW UNNUMBERED PARAGRAPH.** The amount paid to each school
16 district for the tax credit for livestock under this Act shall
17 be regarded as property tax. The portion of the payment which
18 is foundation property tax shall be determined by applying
19 the foundation property tax ~~millage~~ rate to the taxable value
20 of livestock assessed for taxation in the district as of
21 January 1, 1973, determined pursuant to this Act.

22 Sec. 139. Acts of the Sixty-fifth General Assembly, 1973
23 Session, chapter two hundred fifty-five (255), section five
24 (5), is amended to read as follows:

25 Sec. 5. Section four hundred forty-two point two (442.2),
26 Code 1973, is amended by adding the following new paragraph:

27 **NEW PARAGRAPH.** The amount paid to each school district
28 from the personal property tax replacement fund established
29 by this Act shall be regarded as property tax. For budget
30 years beginning after the year in which the ninth increase
31 in the additional personal property tax credit becomes effec-
32 tive as provided in this Act, the portion of the payment which
33 is foundation property tax shall be determined by applying
34 the foundation property tax ~~millage~~ rate to the total assessed
35 value of all personal property assessed for taxation in the

1 district as of January 1, 1973, excluding livestock, but in-
2 cluding other personal property eligible for tax credits
3 granted by chapter four hundred twenty-seven A (427A) of the
4 Code as amended by this Act. For budget years to and including
5 the year in which the ninth increase in the additional personal
6 property tax credit becomes effective as provided in this
7 Act, the portion of the payment which is foundation property
8 tax shall be determined by the state comptroller pursuant
9 to uniform methods established by him.

10 Sec. 140. Section four hundred forty-two point nine
11 (442.9), subsection one (1), paragraphs b and c, as amended
12 by Acts of the Sixty-fifth General Assembly, 1973 Session,
13 chapter two hundred fifty-eight (258), section eight (8),
14 and subsection two (2), Code 1973, are amended to read as
15 follows:

16 b. The district cost for the budget year is equal to the
17 district cost per pupil for the budget year multiplied by
18 the enrollment. A school district may not increase its dis-
19 trict cost for the budget year except to the extent that an
20 excess millage tax levy is authorized by the school budget
21 review committee as provided in section 442.13, subsection
22 eight (8).

23 c. The amount to be raised by the additional school dis-
24 trict property tax levy is equal to the district cost for
25 the budget year, less the product of the state or district
26 foundation base and the enrollment. However, said amount
27 shall be adjusted in accordance with the maximum millage levy
28 provided in section 442.10 and the maximum millage tax levy
29 reduction provided in section 442.21.

30 2. No later than December 4 first of each year, the state
31 comptroller shall notify the county auditor of each county
32 the amount, ~~both~~ in dollars and mills cents per thousand dol-
33 lars of assessed value, of the additional property tax levy
34 in each school district in the county. Each county auditor
35 shall spread the additional property tax levy for each school

1 district over all taxable property in the district.

2 Sec. 141. Section four hundred forty-two point ten
3 (442.10), Code 1973, as amended by Acts of the Sixty-fifth
4 General Assembly, 1973 Session, chapter two hundred fifty-
5 eight (258), section nine (9), is amended to read as follows:

6 442.10 MAXIMUM ~~MILLAGE~~ LEVY. For the purpose of deter-
7 mining the maximum ~~millage~~ tax levy for the general fund in
8 a school district, the state comptroller shall determine the
9 sum of the foundation property tax levy and the additional
10 property tax levy, in mills dollars and cents per thousand
11 dollars of assessed value. When this total ~~millage~~ levy
12 exceeds the district general fund levy ~~in mills~~ for the school
13 year which began July 1, 1970, he shall adjust the district
14 general fund ~~millage~~ levy to a rate equal to the ~~millage~~ levy
15 for the school year beginning July 1, 1970, except that an
16 excess millage tax levy authorized by the school budget re-
17 view committee, as provided in section 442.13, subsection
18 eight (8), may be added to that rate.

19 Sec. 142. Section four hundred forty-two point eleven
20 (442.11), Code 1973, as amended by Acts of the Sixty-fifth
21 General Assembly, 1973 Session, chapter two hundred fifty-
22 eight (258), section ten (10), is amended to read as follows:

23 442.11 GUARANTEED STATE AID. For the school year begin-
24 ning July 1, 1972, and for the next four succeeding school
25 years, the state shall provide specific funds, called guaran-
26 teed state aid, to any school district in which the amount
27 to be raised by the maximum ~~millage~~ levy plus the state school
28 foundation aid, does not meet the district cost.

29 There is hereby appropriated from the general fund of the
30 state to the department of public instruction moneys suffi-
31 cient to pay the guaranteed state aid provided in this sec-
32 tion. The state comptroller shall pay this aid in install-
33 ments, at the same time as the installments of state school
34 foundation aid are paid.

35 Sec. 143. Section four hundred forty-two point thirteen

1 (442.13), subsections seven (7) and ten (10), Code 1973, as
2 amended by Acts of the Sixty-fifth General Assembly, 1973
3 Session, chapter two hundred fifty-eight (258), section eleven
4 (11), are amended to read as follows:

5 7. If a nonpublic school closes wholly or in part, the
6 committee may authorize an increase in the district general
7 fund millage tax levy beyond the maximum permitted by sec-
8 tion four hundred forty-two point ten (442.10) of the Code,
9 but only to the extent necessary to cover the cost of absorb-
10 ing the former nonpublic school pupils into the public school
11 system. The school board shall establish the amount of nec-
12 essary increased cost to the satisfaction of the school bud-
13 get review committee before an increase in millage tax levy
14 is authorized.

15 10. When the committee makes a decision under subsec-
16 tions three (3) through nine (9) of this section, it shall
17 make all necessary changes in the district cost, budget, and
18 millage tax levy. It shall give written notice of its de-
19 cision, including all such changes, to the school board through
20 the state comptroller.

21 Sec. 144. Section four hundred forty-two point twenty-
22 one (442.21), Code 1973, as amended by Acts of the Sixty-fifth
23 General Assembly, 1973 Session, chapter two hundred fifty-
24 eight (258), section fourteen (14), is amended to read as
25 follows:

26 442.21 MAXIMUM MILLAGE TAX REDUCTION. If the function-
27 ing of the state school foundation program established by
28 this chapter causes a reduction in any school district, for
29 the school year beginning July 1, 1972, of more than ten per-
30 cent of the district's total general fund millage tax levy
31 for the school year beginning July 1, 1970, the reduction
32 for the school year beginning July 1, 1972, is limited to
33 that ten percent, and the reduction for each of the school
34 years beginning July 1, 1973, and July 1, 1974, is limited
35 to ten percent of the preceding year's millage levy. How-

1 ever, if this limitation results in a district millage levy
2 which raises more than the district needs to meet its dis-
3 trict cost, the ten percent limitation does not apply, and
4 the district may reduce its millage tax levy as much as can
5 be done without entitling the district to state school foun-
6 dation aid. The state comptroller shall compute any maximum
7 millage tax reduction required by this section, and shall
8 notify the school boards accordingly.

9 Sec. 145. Section four hundred forty-three point three
10 (443.3), Code 1973, is amended to read as follows:

11 443.3 CORRECTION--TAX APPORTIONED. At the time of tran-
12 scribing said assessments into the tax list, the county audi-
13 tor shall correct all transfers up to date and place the legal
14 descriptions of all real estate in the name of the owner at
15 said date as shown by the transfer book in his office. At
16 the end of the list for each township, town, or city he shall
17 make an abstract thereof, and apportion the consolidated tax
18 among the respective funds to which it belongs, according
19 to the ~~number-of-mills~~ amounts levied for each.

20 Sec. 146. Section four hundred forty-four point four
21 (444.4), Code 1973, is amended to read as follows:

22 444.4 FRACTIONAL RATES DISREGARDED. If in adjusting the
23 rate to be levied in any taxing district to conform to law,
24 such rates shall make necessary the levying of a fraction
25 of a ~~mill-in-excess-of-one-half-of-one-tenth-of-a-mill~~ cent,
26 said fractional excess may be computed as ~~one-tenth-of-a-mill~~
27 one cent, which latter shall be the smallest required to be
28 spread upon the tax lists for any purpose except rates
29 applicable to a state purpose.

30 Sec. 147. Section four hundred forty-four point nine
31 (444.9), subsections two (2) and four (4), Code 1973, are
32 amended to read as follows:

33 2. ORDINARY COUNTY REVENUE. For ordinary county revenue,
34 not to exceed ~~four-and-one-half-mills-on-a-dollar~~ one dollar
35 and twenty-two cents per thousand dollars of assessed value

1 in counties having an assessed ~~valuation~~ value of less than
2 sixteen fifty-nine million two hundred sixty thousand dollars,
3 not to exceed ~~four-mills-en-a-dollar~~ one dollar and eight
4 cents per thousand dollars of assessed value in counties
5 having an assessed ~~valuation~~ value of sixteen fifty-nine
6 million two hundred sixty thousand dollars or more and less
7 than ~~twenty-six ninety-six~~ million three hundred thousand
8 dollars, not to exceed ~~three-and-one-half-mills-en-a-dollar~~
9 ninety-five cents per thousand dollars of assessed value in
10 counties having an assessed ~~valuation~~ value of twenty-six
11 ninety-six million three hundred thousand dollars or more
12 and less than ~~thirty-two~~ one hundred eighteen million five
13 hundred twenty thousand dollars, and not to exceed ~~three-mills~~
14 ~~en-a-dollar~~ eighty-one cents per thousand dollars of assessed
15 value in counties having an assessed ~~valuation~~ value of thirty-
16 two one hundred eighteen million five hundred twenty thousand
17 dollars or more.

18 4. DES MOINES COUNTY LEVY. In all counties having a pop-
19 ulation of thirty-five thousand, or more, and not more than
20 forty thousand, and having an ordnance plant located there-
21 in owned by the United States government, the board of super-
22 visors may, with the approval of the state comptroller, levy
23 not to exceed ~~two-mills-en-a-dollar~~ fifty-four cents per
24 thousand dollars of assessed value under the provisions of
25 this section.

26 Sec. 148. Section four hundred forty-four point eleven
27 (444.11), Code 1973, is amended to read as follows:

28 444.11 COUNTY ORPHAN FUND. The board of supervisors may
29 levy a tax, not exceeding ~~one-eighth-mill-en-the-dollar~~ four
30 cents per thousand dollars of assessed value in any one year,
31 on all the taxable property in its county, at the same time
32 other taxes are levied, and to be collected in the same manner,
33 to aid in and for the maintenance and education of destitute
34 orphans. The fund thus raised shall be called the "county
35 orphan fund", and shall be expended in such sums and manner

1 as the exigencies of each case may demand. If there be such
2 children who are without guardian, or, having one, are
3 neglected, they shall be cared for through some suitable
4 person to be appointed by the board.

5 Sec. 149. Section four hundred forty-five point fifty-
6 seven (445.57), Code 1973, is amended to read as follows:

7 445.57 MONTHLY APPORTIONMENT. On or before the tenth
8 day of each month, the treasurer shall apportion all taxes
9 collected during the preceding month among the several funds
10 to which they belong according to the ~~number-of-mills~~ amount
11 levied for each fund, and the interest and penalties thereon
12 to the general fund, and shall enter the same upon his cash
13 account, and report the amount of each tax and the interest
14 and penalties collected on the same to the county auditor,
15 who shall charge him in each fund with the same.

16 Sec. 150. Section four hundred fifty-five B point eighty-
17 one (455B.81), Code 1973, is amended to read as follows:

18 455B.81 TAX LEVY. The board of supervisors of any county
19 may, in lieu of the levy authorized by section 332.32, an-
20 nually levy a tax not to exceed ~~one-fourth-mill-on-all~~ seven
21 cents per thousand dollars of assessed value of taxable
22 property in the county outside the incorporated limits of
23 any city or town for the purpose of planning a sanitary dis-
24 posal project or of paying the interest and principal of bonds
25 issued pursuant to the provisions of section 346.23 as they
26 become due. The levy authorized by this section shall be
27 the only ~~mill~~ levy that the board of supervisors may authorize
28 for the purposes of this section, notwithstanding the pro-
29 visions of section 346.11 or any other provision of law.

30 Sec. 151. Section four hundred sixty-six point five
31 (466.5), Code 1973, is amended to read as follows:

32 466.5 ANNUAL INSTALLMENTS. If the proposed improvement
33 is the maintenance of a levee, the amount collected in any
34 one year shall not exceed ~~twelve-and-one-half-mills-on-the~~
35 dollar three dollars and thirty-eight cents per thousand dol-

1 lars of the assessment valuation, which said assessment shall
2 be levied at a level rate on the assessable value of the said
3 lands, improvements, easements, and railroads within the dis-
4 trict. If the amount necessary to pay for the improvement
5 exceeds said sum, it shall be levied and collected in annual
6 installments of twenty or less. For all other improvements,
7 the board shall levy a rate sufficient to pay for the same,
8 and may, at their discretion, make the same payable in an-
9 nual installments of twenty or less.

10 Sec. 152. Section four hundred sixty-six point seven
11 (466.7), Code 1973, is amended to read as follows:

12 466.7 COST OF MAINTAINING. The board of supervisors shall
13 have the right and power to keep and maintain any such levee,
14 ditches, drains, or system of drainage, either in whole or
15 in part, established under sections 466.1 to 466.6, inclusive,
16 as may in their judgment be required, and to levy the ex-
17 pense thereof upon the real estate within such drainage dis-
18 trict as herein provided for, and collect and expend the same;
19 provided, however, that no such work which shall impose a
20 tax exceeding ~~twelve-and-one-half-mills-on-the-dollar~~ three
21 dollars and thirty-eight cents per thousand dollars on the
22 assessable value of the lands and improvements within the
23 district shall be authorized by them, unless the same is first
24 petitioned for and authorized in substantially the manner
25 required by this chapter for the inauguration of new work
26 except that if such work is of the kinds contemplated by
27 section 455.135, and the cost thereof is within the limitations
28 of said section, or is of the kinds contemplated by section
29 455.201, and the cost thereof is within the limitations of
30 said section, then the provisions of section 455.135 or section
31 455.201 shall supersede the limitations of this section.

32 Sec. 153. Section four hundred sixty-seven A point twenty
33 (467A.20), unnumbered paragraph four (4), Code 1973, is amended
34 to read as follows:

35 The board or boards of supervisors shall upon receipt of

1 certification from the governing body of the district make
2 the necessary ~~millage~~ levy on the assessed valuation of all
3 real estate within the boundaries of the subdistrict lying
4 within their respective county to raise said amounts, but
5 in no event to exceed ~~four-mills~~ one dollar and eight cents
6 per thousand dollars of assessed value.

7 Sec. 154. Section four hundred sixty-seven B point nine
8 (467B.9), Code 1973, is amended to read as follows:

9 467B.9 TAX. The county board of supervisors may annually
10 levy a tax not to exceed ~~one-quarter-mill-on~~ seven cents per
11 thousand dollars of assessed value of all agricultural lands
12 in the county, the same to be used to acquire land or rights
13 or interests therein by purchase or condemnation, and for
14 repair, alteration, maintenance, and operation of the present
15 and future works of improvement built on lands under the
16 control or jurisdiction of the county, as provided for in
17 this chapter.

18 Sec. 155. Section four hundred eighty-three point one
19 (483.1), unnumbered paragraph one (1), Code 1973, is amended
20 to read as follows:

21 The qualified voters of the following named districts may
22 file a petition under the conditions hereinafter specified
23 to vote taxes not exceeding ~~one-and-one-fourth~~ thirty-four
24 hundredths of one percent on the assessed value of the real
25 property within the district for any of the following pur-
26 poses:

27 Sec. 156. Section four hundred eighty-three point four-
28 teen (483.14), Code 1973, is amended to read as follows:

29 483.14 LIMITATION. The aggregate amount of taxes on prop-
30 erty in aid of railroads shall not during any ten years ex-
31 ceed ~~five~~ one and thirty-five hundredths percent on the
32 assessed value thereof.

33 Sec. 157. Section five hundred sixty-five point eight
34 (565.8), Code 1973, is amended to read as follows:

35 565.8 TAX VOTED TO MAINTAIN. When any county, city, or

1 town shall receive by gift or devise, property, real or per-
2 sonal, for the purpose of establishing any institution of
3 benevolence including hospitals, and no sufficient fund or
4 endowment is provided for its maintenance, or is received
5 upon condition that the donee or devisee provide for aid-
6 ing the maintenance of such institution by a tax levy upon
7 the assessed property of such municipality, it shall be the
8 duty of the governing board of such municipality to submit
9 by resolution to the qualified electors thereof at a regular
10 or special election the question whether there shall be levied
11 upon the assessed property of such municipality an annual
12 tax not exceeding ~~three-fourths-mill-on-the-dollar~~ twenty-
13 one cents per thousand dollars of assessed value for the
14 purpose of aiding the maintenance of such institution. The
15 said proposition shall be submitted in the manner provided
16 for similar propositions in the title on elections.

17 Sec. 158. Section five hundred sixty-five point nine
18 (565.9), Code 1973, is amended to read as follows:

19 565.9 AMOUNT OF LEVY. If a majority of the votes cast
20 at such election on the proposition so submitted shall be
21 in favor of the proposition, the governing board of such
22 municipality shall determine the amount to be levied for such
23 purpose, not exceeding ~~three-fourths-mill-on-the-dollar~~ twenty-
24 one cents per thousand dollars of assessed value, and the
25 amount so fixed shall be levied upon the assessed property
26 of such municipality and collected in the same manner as other
27 taxes of such municipality are levied and collected.

28 Sec. 159. Section five hundred sixty-five point twelve
29 (565.12), Code 1973, is amended to read as follows:

30 565.12 CONDITION AS TO ANNUITY. When a gift or bequest
31 is conditioned upon the payment of an annuity to the donor,
32 or any other person, the governing board of such municipality
33 may, upon acceptance of such gift or bequest, agree to pay
34 such annuity providing the amount thereof does not exceed
35 five percent of the amount of the gift or bequest and does

1 not exceed the amount realized from a ~~one-mill~~ tax levy of
2 twenty-seven cents per thousand dollars of assessed value
3 upon the taxable property of said municipality.

4 Sec. 160. Section five hundred sixty-five point thirteen
5 (565.13), Code 1973, is amended to read as follows:

6 565.13 ANNUITY TAX. To provide for the payment of such
7 annuity, said municipality, through its proper officers, shall
8 annually thereafter levy a tax, not exceeding ~~three-fourths~~
9 mill twenty-one cents per thousand dollars of assessed value.
10 sufficient to pay such annuity.

11 Sec. 161. Section five hundred sixty-five point fourteen
12 (565.14), Code 1973, is amended to read as follows:

13 565.14 LIMITATION ON ACCEPTANCE. No agreement shall be
14 made unless the annuity provided for therein, and all an-
15 nuities provided for under prior agreements, may be paid from
16 the proceeds of one annual tax levy of ~~three-fourths-mill~~
17 twenty-one cents per thousand dollars of assessed value.

18 Sec. 162. Section six hundred thirteen A point seven
19 (613A.7), Code 1973, is amended to read as follows:

20 613A.7 INSURANCE. The governing body of any municipality
21 may purchase a policy of liability insurance insuring against
22 all or any part of liability which might be incurred by such
23 municipality or its officers, employees and agents under the
24 provisions of section 613A.2 and may similarly purchase in-
25 surance covering torts specified in section 613A.4. The pre-
26 mium costs of such insurance may be levied in excess of any
27 ~~millage~~ tax limitation imposed by statute. Any independent
28 or autonomous board or commission in the municipality having
29 authority to disburse funds for a particular municipal func-
30 tion without approval of the governing body may similarly
31 procure liability insurance within the field of its opera-
32 tion. The procurement of such insurance constitutes a waiver
33 of the defense of governmental immunity as to those excep-
34 tions listed in section 613A.4 to the extent stated in such
35 policy but shall have no further effect on the liability of

1 the municipality beyond the scope of this chapter. The ex-
2 istence of any insurance which covers in whole or in part
3 any judgment or award which may be rendered in favor of the
4 plaintiff, or lack of any such insurance, shall not be ma-
5 terial in the trial of any action brought against the gov-
6 erning body of any municipality, or their officers, employees
7 or agents and any reference to such insurance, or lack of
8 same, shall be grounds for a mistrial.

9 Sec. 163. Section six hundred thirteen A point ten
10 (613A.10), Code 1973, is amended to read as follows:

11 613A.10 TAX TO PAY JUDGMENT OR SETTLEMENT. When a final
12 judgment is entered against or a settlement is made by a
13 municipality for a claim within the scope of sections 613A.2
14 or 613A.8, payment shall be made and the same remedies shall
15 apply in the case of nonpayment as in the case of other judg-
16 ments against the municipality. If said judgment or settle-
17 ment is unpaid at the time of the adoption of the annual
18 budget, it shall budget an amount sufficient to pay the judg-
19 ment or settlement together with interest accruing thereon
20 to the expected date of payment. Such tax may be levied in
21 excess of any ~~millage~~ limitation imposed by statute.

22 Sec. 164. Acts of the Sixty-fourth General Assembly, 1972
23 Session, chapter one thousand eighty-one (1081), section three
24 (3), unnumbered paragraph one (1), is amended to read as
25 follows:

26 The board of supervisors of each county shall levy in 1972
27 and annually thereafter for three consecutive years a tax
28 of ~~two-hundredths-of-a-mill-against~~ one cent per thousand
29 dollars of the assessed value of the taxable property of the
30 county, to be collected at the same time and in the same
31 manner as other property taxes and the proceeds of the levy
32 shall be deposited in the county indemnification fund.

33 Sec. 165. Acts of the Sixty-fourth General Assembly, 1972
34 Session, chapter one thousand eighty-eight (1088), section
35 eighty-two (82), is amended to read as follows:

1 Sec. 82. A city may certify taxes to be levied by the
2 county on all taxable property within the city limits, for
3 all city government purposes. However, the tax levied by
4 a city on lots of more than ten acres and the personal prop-
5 erty thereon, occupied and used for agricultural or horti-
6 cultural purposes, may not exceed ~~one-and-one-fourth-mills~~
7 thirty-four cents per thousand dollars of assessed value in
8 any year. A city's tax levy for the general fund may not
9 exceed ~~thirty-mills-on-the-dollar~~ eight dollars and ten cents
10 per thousand dollars of taxable value in any tax year, except
11 for the levies authorized in section ninety-three (93) of
12 this Act.

13 Sec. 166. Acts of the Sixty-fourth General Assembly, 1972
14 Session, chapter one thousand eighty-eight (1088), section
15 eighty-eight (88), unnumbered paragraph one (1), is amended
16 to read as follows:

17 A city may establish a capital improvements reserve fund,
18 and may certify taxes not to exceed ~~two-and-one-half-mills~~
19 ~~on-the-dollar~~ sixty-eight cents per thousand dollars of tax-
20 able value each year to be levied for the fund for the pur-
21 pose of accumulating moneys for the financing of specified
22 capital improvements, or carrying out a specific capital im-
23 provement plan.

24 Sec. 167. Acts of the Sixty-fourth General Assembly, 1972
25 Session, chapter one thousand eighty-eight (1088), section
26 eighty-nine (89), is amended to read as follows:

27 Sec. 89. A city may establish an emergency fund and may
28 certify taxes not to exceed ~~one-mill-on-the-dollar~~ twenty-
29 seven cents per thousand dollars of taxable value each year
30 to be levied for the fund. Transfers may be made from the
31 emergency fund to the general fund as provided in rules promul-
32 gated by the city finance committee created in section ninety-
33 four (94) of this Act.

34 Sec. 168. Acts of the Sixty-fourth General Assembly, 1972
35 Session, chapter one thousand eighty-eight (1088), section

1 ninety-three (93), is amended to read as follows:

2 Sec. 93. A city may certify, for the general fund levy,
3 taxes which are not subject to the ~~thirty-mill~~ limit provided
4 in section eighty-two (82) of this Act, and which are in
5 addition to any other moneys the city may wish to spend for
6 such purposes, as follows:

7 ~~4:--A-tax-not-to-exceed-one-half-mill-for-voting-machines,~~
8 ~~as-provided-in-section-fifty-two-point-three-(52.3)-of-the~~
9 ~~Code-~~

10 2 1. A tax not to exceed ~~one-half-mill~~ fourteen cents
11 per thousand dollars of assessed value for the support of
12 a municipal band, subject to the following:

13 a. Upon receipt of a petition valid under the provisions
14 of section four (4) of this Act, the council shall submit
15 to the voters at the next regular city election the question
16 of whether a tax shall be levied.

17 b. If a majority approves the levy, it may be imposed.

18 c. The levy can be eliminated by the same procedure of
19 petition and election.

20 d. A tax authorized by an election held prior to the ef-
21 fective date of this Act may be continued until eliminated
22 by the council, or by petition and election.

23 3 2. A tax not to exceed ~~five-mills~~ one dollar and thirty-
24 five cents per thousand dollars of assessed value for develop-
25 ment, operation, and maintenance of a memorial building or
26 monument, subject to the procedure provided in subsection
27 ~~two-(2)~~ one (1) of this section.

28 4 3. A tax not to exceed ~~one-eighth-mill~~ four cents per
29 thousand dollars of assessed value for support of a symphony
30 orchestra, subject to the provisions of subsection ~~two-(2)~~
31 one (1) of this section.

32 5 4. A tax not to exceed ~~one-mill~~ twenty-seven cents per
33 thousand dollars of assessed value for the operation of
34 cultural and scientific facilities, subject to the provi-
35 sions of subsection ~~two-(2)~~ one (1) of this section, except

1 that the question may be submitted on the council's own motion.

2 6 5. A tax to aid in the construction of a county bridge,
3 subject to the provisions of subsection ~~two-(2)~~ one (1) of
4 this section, except that the question must be submitted at
5 a special election. The expense of a special election under
6 this subsection must be paid by the county. The notice of
7 the special election must include full details of the pro-
8 posal, including the location of the proposed bridge, the
9 rate of tax to be levied, and all other conditions.

10 7 5. A tax to aid a company incorporated under the laws
11 of this state in the construction of a highway or combina-
12 tion bridge across any navigable boundary river of this state,
13 commencing or terminating in the city and suitable for use
14 as highway, or for both highway and railway purposes. This
15 tax levy is subject to the provisions of subsections ~~two-(2)~~
16 one (1) and ~~six-(6)~~ five (5) of this section. The levy is
17 limited to ~~one-half-of-one-percent-of~~ one dollar and thirty-
18 five cents per thousand dollars of the assessed value of
19 taxable property in the city. The estimated cost of the
20 bridge must be at least ten thousand dollars, and the city
21 aid may not exceed one-half of the estimated cost. The notice
22 of the special election must include the name of the
23 corporation to be aided, and all conditions required of the
24 corporation. Tax moneys received for this purpose may not
25 be paid over by the county treasurer until the city has filed
26 a statement that the corporation has complied with all
27 conditions.

28 8 7. If a tax has been voted for aid of a bridge under
29 subsection ~~seven-(7)~~ six (6) of this section, a further tax
30 may be voted for the purpose of purchasing the bridge, subject
31 to the provisions of subsection ~~two-(2)~~ one (1) of this
32 section. The levy under this subsection is limited to ~~one~~
33 ~~and-one-fourth-percent-of~~ three dollars and thirty-eight cents
34 per thousand dollars of the assessed value of the taxable
35 property in the city, payable in not less than ten annual

1 installments.

2 9 8. A tax for the purpose of carrying out the terms of
3 a contract for the use of a bridge by a city situated on a
4 river over which a bridge has been built. The tax may not
5 exceed ~~two-and-one-half-mills~~ sixty-eight cents per thousand
6 dollars of assessed value each year.

7 ~~40~~ 9. A tax for aid to a public transportation company,
8 subject to the procedure provided in subsection ~~two-(2)~~ one
9 (1) of this section, except the question must be submitted
10 at a special election. The levy is limited to ~~one-eighth~~
11 ~~mill~~ four cents per thousand dollars of assessed value. In
12 addition to any other conditions the following requirements
13 must be met before moneys received for this purpose may be
14 paid over by the county treasurer:

15 a. The public transportation company shall provide the
16 city with copies of state and federal income tax returns for
17 the five years preceding the year for which payment is con-
18 templated or for such lesser period of time as the company
19 has been in operation.

20 b. The city shall, in any given year, be authorized to
21 pay over only such sums as will yield not to exceed two per-
22 cent of the public transportation company's investment as
23 the same is valued in its tax depreciation schedule, provided
24 that corporate profits and losses for the five preceding years
25 or for such lesser period of time as the company has been
26 in operation shall not average in excess of a two percent
27 net return. Taxes levied under this subsection may not be
28 used to subsidize losses incurred prior to the election re-
29 quired by this subsection.

30 ~~44~~ 10. A tax for the operation and maintenance of a munici-
31 pal transit system, and for the creation of a reserve fund
32 for the system, in an amount not to exceed ~~two-mills~~ fifty-
33 four cents per thousand dollars of assessed value each year,
34 when the revenues from the transit system are insufficient
35 for such purposes, but proceeds of the tax may not be used

1 to pay interest and principal on bonds issued for the pur-
2 poses of the transit system.

3 ~~42~~ 11. If a city has entered into a lease of a building
4 or complex of buildings to be operated as a civic center,
5 a tax sufficient to pay the installments of rent and for main-
6 tenance, insurance, and taxes not included in the lease rental
7 payments.

8 ~~43~~ 12. A tax not to exceed ~~one-half-mill~~ fourteen cents
9 per thousand dollars of assessed value each year for operat-
10 ing and maintaining a civic center owned by a city.

11 ~~44~~ 13. A tax not to exceed ~~one-fourth-mill~~ seven cents
12 per thousand dollars of assessed value for planning a sanitary
13 disposal project.

14 ~~45~~ 14. A tax not to exceed ~~one-mill~~ twenty-seven cents
15 per thousand dollars of assessed value each year for an avia-
16 tion authority as provided in section three hundred thirty
17 A point fifteen (330A.15) of the Code.

18 ~~46~~ 15. If a city has joined with the county to form an
19 authority for a joint county-city building, as provided in
20 section two hundred eighty-two (282) of this Act, and has
21 entered into a lease with the authority, a tax sufficient
22 to pay the annual rent payable under the lease.

23 ~~47~~ 16. A tax not to exceed ~~one-fourth-mill~~ seven cents
24 per thousand dollars of assessed value each year for a levee
25 improvement fund in special charter cities as provided in
26 section four hundred twenty point one hundred fifty-five
27 (420.155) of the Code.

28 ~~48~~ 17. A tax not to exceed ~~one-and-one-fourth-percent~~
29 on three dollars and thirty-eight cents per thousand dollars
30 of the assessed value to aid a railway as provided in sec-
31 tion four hundred eighty-three point one (483.1) of the Code.

32 ~~49~~ 18. A tax not to exceed ~~three-fourths-mill~~ twenty-one
33 cents per thousand dollars of assessed value each year to
34 maintain an institution received by gift or devise, as provided
35 in section five hundred sixty-five point eight (565.8) of

1 the Code.

2 Sec. 169. Acts of the Sixty-fifth General Assembly, 1973
3 Session, chapter two hundred fifty-six (256), section one
4 (1), subsection one (1), paragraph a, and subsection two (2),
5 paragraphs a and d, are amended to read as follows:

6 a. "Taxable value" means ~~twenty-seven~~ one hundred per-
7 cent of the actual value of an electric power generating
8 plant.

9 a. The first ~~twelve-million~~ forty-four million, four
10 hundred forty-four thousand, four hundred forty-five dollars
11 of taxable value shall be apportioned to the taxing districts
12 in which each such electric power generating plant is situated.

13 d. If an electric power generating plant is jointly owned
14 by two or more owners, each owner's pro rata share of the
15 first ~~twelve-million~~ forty-four million, four hundred forty-
16 four thousand four hundred forty-five dollars of taxable value
17 shall be apportioned to the taxing district or districts in
18 which such plant is situated. Each owner's pro rata share
19 of the remainder of such taxable value shall be allocated
20 as provided in paragraphs b and c of this subsection, which-
21 ever is applicable.

22 Sec. 170. The provisions of this Act shall become effec-
23 tive on July 1, 1974, and shall apply to procedures relating
24 to taxes to be levied for the fiscal year beginning July 1,
25 1975 and succeeding fiscal years, but shall not apply to taxes
26 levied for the extended fiscal year beginning January 1, 1974
27 and ending June 30, 1975.

28 Provisions of this Act and amendments to the same statutes
29 contained in Acts of the Sixty-fourth General Assembly, 1972
30 Session, chapters one thousand twenty (1020) and one thousand
31 eighty-eight (1088), shall be harmonized and are not irrecon-
32 cilable. If two or more amendments to the same statute,
33 contained in this Act or in chapters one thousand twenty
34 (1020) or one thousand eighty-eight (1088) of the Acts of
35 the Sixty-fourth General Assembly, 1972 Session, appear to

1 be irreconcilable, it is the intent of the legislature that
2 the statute shall be amended by a corrective amendment in
3 order to give effect to the intent of this Act as well as
4 the intent of chapters one thousand twenty (1020) and one
5 thousand eighty-eight (1088) of the Acts of the Sixty-fourth
6 General Assembly, 1972 Session.

7 If statutes pertaining to general property tax millage
8 levies, or assessed or taxable value of property computed
9 as twenty-seven percent of actual value, or millage levy
10 limitations determined when assessed or taxable value was
11 twenty-seven percent of actual value, are not amended by this
12 Act or subsequently to reflect the purposes of this Act to
13 change assessed and taxable value of property to one hundred
14 percent of actual value, and to change general property tax
15 levies computed in mills to tax levies computed in dollars
16 and cents per thousand dollars of assessed value, or if it
17 becomes necessary to compare tax levies made before and after
18 the effective date of this Act, or assessed or taxable value
19 determined before and after the effective date of this Act,
20 the tax officials shall make the appropriate adjustments to
21 effectuate the stated purposes of this Act.

22 EXPLANATION

23 The first section of this bill amends section 441.21 of
24 the Code to provide that assessed value and taxable value
25 mean 100% of actual value, as determined under that section.
26 The remaining sections, in numerical order, change sections
27 of the Code which refer to millage, mill levies, or assessed
28 or taxable value, so that they refer to levies stated in terms
29 of dollars and cents per thousand dollars of assessed value,
30 and reflect the fact that assessed value means 100% of actual
31 value. Since section 441.21 now provides that the term "ac-
32 tual value", "taxable value" or "assessed value" have the
33 same meaning generally throughout the Code as provided in
34 that section, it was not necessary to change these terms
35 further. It appears that the term "valuation" is synonymous

1 with "value" and so does not need to be changed.

2 The final section of the bill provides that the changes,
3 while becoming effective July 1, 1974, will apply first to
4 the fiscal year beginning July 1, 1975, as the extended fiscal
5 year beginning January 1, 1974 will already be in effect and
6 taxing procedures largely completed. This section also pro-
7 vides that tax officials may make the necessary adjustments
8 if any Code sections have inadvertently been overlooked and
9 not appropriately amended by this bill.

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SENATE FILE 1272

S-2495

1 Amend Senate File 1272 as follows:

2 1. Page 75, line 21, strike the word "fifty" and
3 insert in lieu thereof the word "eleven".

4 2. Page 75, lines 24 and 25, strike the words
5 "seven hundred" and inserting in lieu thereof the words
6 "six hundred sixty-seven".

7 3. Page 75, lines 30 and 31, strike the words
8 "eight hundred fifty" and insert in lieu thereof the
9 words "seven hundred fifty seventy-eight".

10 4. Page 75, lines 34 and 35, strike the words
11 "nine hundred" and insert in lieu thereof the words
12 "eight hundred fifty-two".

13 5. Page 79, insert after line 14 the following:

14 Sec. _____. Section four hundred forty-one point
15 forty-five (441.45), subsections one (1) through
16 four (4), Code 1973, are amended to read as follows:

17 1. The number of acres of land and the aggregate
18 ~~actual-and~~ taxable values of the same, exclusive of
19 town lots, returned by the assessors, as corrected by
20 the board of review.

21 2. The aggregate ~~actual-and~~ taxable values of
22 real estate in each township, city, and town in the
23 county, returned as corrected by the board of review.

24 3. The aggregate ~~actual-and~~ taxable values of
25 personal property.

Page 2

1 4. An abstract as to the number and value of all
2 animals as the same are returned by the assessor,
3 showing the aggregate ~~actual-and~~ taxable values and
4 number of each kind or class, and such other facts as
5 may be required by the director of revenue.

6 6. Page 86, insert after line 8 the following:

7 Sec. _____. Section four hundred forty-three point
8 two (443.2), Code 1973, is amended to read as follows:

9 443.2 TAX LIST. Before the first day of January
10 in each year, the county auditor shall transcribe the
11 assessments of the several townships, towns, or cities
12 into a book or record, to be known as the tax list,
13 properly ruled and headed, with separate columns, in
14 which shall be entered the names of the taxpayers,
15 descriptions of lands, number of acres and value,
16 numbers of town lots and value, value of personal
17 property and each description of tax, with a column
18 for polls and one for payments, and shall complete
19 the same by entering the amount due on each install-
20 ment, separately, and carrying out the total of both
21 installments. The total of all columns of each page
22 of each book or other record shall balance with the
23 tax totals. ~~In-any-case-where-in-transcribing-such~~
24 ~~assessments-any-county-auditor-has-heretofore-failed~~
25 ~~or-hereafter-fails-to-enter-the-actual-value-opposite~~

Page 3

1 each item of taxable property on the tax list, then
2 the aggregate actual value, as well as the aggregate
3 taxable value, of all such taxable property within
4 such county and each political or municipal corporation
5 therein shall be transcribed from such books and
6 records of assessment onto such tax list in order that
7 the actual value of the taxable property within each
8 county or other political or municipal corporation
9 therein may be ascertained and shown by the tax list
10 for the purpose of computing the debt-incurring
11 capacity of such county or other political or municipal
12 corporation therein.

13 7. Page 86, insert after line 19 the following:
14 Sec. _____. Section four hundred forty-three point
15 five (443.5), Code 1973, is amended to read as fol-
16 lows:

17 443.5 AGGREGATE VALUATIONS CERTIFIED. At the
18 time of delivering the list to the treasurer, the
19 auditor shall furnish to the director of revenue a
20 certified statement showing separately the aggregate
21 ~~actual and~~ taxable valuations of the real and personal
22 property in the county, and also the aggregate amount
23 of each separate tax as shown by the tax list.

24 Sec. _____. Section four hundred forty-three point
25 twenty-one (443.21), Code 1973, is amended to read

Page 4

1 as follows:

2 443.21 ASSESSMENTS CERTIFIED TO COUNTY AUDITOR.
3 All assessors and assessing bodies, including the de-
4 partment of revenue having authority over the assess-
5 ment of property for tax purposes shall certify to the
6 county auditor of each county the ~~actual and~~ assessed
7 values of all the taxable property in such county as
8 finally equalized and determined, and the same shall
9 be transcribed onto the tax lists as required by
10 section 443.2.

11 8. Page 99, insert after line 1 the following:
12 Sec. _____. Acts of the Sixty-fifth General Assembly,
13 1973 Session, chapter two hundred fifty-five (255),
14 section one (1), third new section, is amended to
15 read as follows:

16 NEW SECTION. For each annual assessment of per-
17 sonal property through the final assessment, the total
18 assessed value of all personal property in each assess-
19 ing jurisdiction shall not exceed the total assessed
20 actual value of all personal property in the assessing
21 jurisdiction as of January 1, 1973, excluding live-
22 stock. The assessor shall determine the tentative
23 assessed value of all taxable personal property in
24 accordance with chapter four hundred forty-one (441)
25 of the Code. If the total tentative assessed value

Senate 4
March 19, 1974

Page 5

- 1 exceeds the limitation established by this section,
- 2 the assessor shall reduce the tentative assessed
- 3 value of each taxpayer's personal property by the
- 4 same percentage, so that the total assessed value of
- 5 all personal property in the assessing jurisdiction
- 6 shall be equal to the total assessed actual value of
- 7 all personal property in the assessing jurisdiction
- 8 as of January 1, 1973, excluding livestock. This
- 9 section shall prevail over all inconsistent statutes.
- 10 9. Page 99, line 10, strike the word "forty-five"
- 11 and insert in lieu thereof the word "forty-five".
- 12 10. Page 99, line 23, strike the words and figures
- 13 "July 1, 1974" and insert in lieu thereof the words
- 14 and figures "January 1, 1975".
- 15 11. Page 99, line 24, strike the words "levied
- 16 for" and insert in lieu thereof the words "collected
- 17 during".
- 18 12. Page 99, line 25, strike the figure "1975"
- 19 and insert in lieu thereof the figure "1976".
- 20 13. Page 99, line 26, strike the words "levied
- 21 for" and insert in lieu thereof the words "collected
- 22 during".
- 23 14. Page 99, line 27, insert after the figure
- 24 "1975" the words and figures ", or the fiscal year
- 25 beginning July 1, 1975".

Page 6

- 1 15. Renumber sections and correct internal refer-
- 2 ences in accordance with this amendment.

S—2495 Filed - *Adopted 3/19*
March 18, 1974

By SHAFF

S—2414

- 1 Amend Senate File 1272, page 26, line 23, by inserting
- 2 after the word "iii" the words "three-tenths of".

S—2414 Filed - *Adopted 3/19*
March 12, 1974

By POTTER

HOUSE AMENDMENT TO SENATE FILE 1272

1 Amend Senate File 1272, as amended and passed by the
2 Senate, as follows:

3 1. Page 76, by striking all of lines 12 through 17 and
4 inserting in lieu thereof the following: "1955, both dates
5 inclusive, or those who served on active duty during the
6 Vietnam Conflict beginning August 5, 1964, and ending on
7 June 30, 1973, both dates inclusive, and as defined in
8 chapter sixty-four (64), section three (3), Laws of the
9 Sixty-fifth General Assembly, 1973 Session ~~the date the armed~~
10 ~~forces of the United States are directed by formal order of~~
11 ~~the government of the United States to cease hostilities, both~~
12 ~~dates inclusive, as well as those serving honorably on active~~
13 ~~military duty during the time of the Vietnam Conflict."~~

14 2. Page 76, line 33, strike the partial word "-ly" and
15 insert in lieu thereof the word "Any".

16 3. Page 82, line 21, insert before the period the words
17 ", and adjusted to actual value as provided in section one
18 hundred seventy-five (175) of this act".

19 4. Page 82, line 34, strike the word "assessed" and
20 insert in lieu thereof the words "assessed actual".

21 5. Page 85, strike lines 21 through 35, and page 86,
22 strike lines 1 through 8.

23 6. Page 100, insert after line 6 the following:

24 Provisions of this Act and amendments to the same statutes
25 contained in any other Acts of the Sixty-fifth General

Page 2

1 Assembly, 1974 Session, shall be harmonized and reconciled
2 in order to carry out the intent of this Act to change
3 assessed and taxable value of property to one hundred percent
4 of actual value, and to change general property tax levies
5 computed in mills to tax levies computed in dollars and cents
6 per thousand dollars of assessed value.

7 7. Renumber sections and correct internal references as
8 provided in this Act.

Received from the House
May 1, 1974

Senate concurred 5/2

SENATE FILE 1272

S-2453

1 Amend Senate File 1272 as follows:

- 2 1. Page 3, line 34, by striking the word "four" and
- 3 inserting in lieu thereof the words "three and three-
- 4 fourths".
- 5 2. Page 4, line 28, by striking the word "fourteen"
- 6 and inserting in lieu thereof the words "thirteen and
- 7 one-half".
- 8 3. Page 10, line 27, by striking the word "fourteen"
- 9 and inserting in lieu thereof the words "thirteen and
- 10 one-half".
- 11 4. Page 11, line 4, by striking the word "-one" and
- 12 inserting in lieu thereof the words "and one-fourth".
- 13 5. Page 11, line 14, by striking the word "seven"
- 14 and inserting in lieu thereof the words "six and three-
- 15 fourths".
- 16 6. Page 11, line 30, by striking the word "seven"
- 17 and inserting in lieu thereof the words "six and three-
- 18 fourths".
- 19 7. Page 12, line 11, by striking the word "fourteen"
- 20 and inserting in lieu thereof the words "thirteen and
- 21 one-half".
- 22 8. Page 12, line 14, by striking the word "-one" and
- 23 inserting in lieu thereof the words "and one-fourth".
- 24 9. Page 14, line 8, by striking the word "fourteen"
- 25 and inserting in lieu thereof the words "thirteen and

Page 2

- 1 one-half".
- 2 10. Page 14, line 12, by striking the word "-one" and
- 3 inserting in lieu thereof the words "and one-fourth".
- 4 11. Page 14, line 24, by striking the word "fourteen"
- 5 and inserting in lieu thereof the words "thirteen and
- 6 one-half".
- 7 12. Page 15, line 23, by striking the word "-one"
- 8 and inserting in lieu thereof the words "and one-half".
- 9 13. Page 15, line 26, by striking the word "-one"
- 10 and inserting in lieu thereof the words "and one-half".
- 11 14. Page 16, line 5, by striking the word "eight"
- 12 and inserting in lieu thereof the words "seven and one-
- 13 half".
- 14 15. Page 17, line 11, by striking the word "-one"
- 15 and inserting in lieu thereof the words "and one-
- 16 fourth".
- 17 16. Page 17, line 20, by striking the word "-one" and
- 18 inserting in lieu thereof the words "and one-fourth".
- 19 17. Page 17, line 31, by striking the word "-one"
- 20 and inserting in lieu thereof the words "and one-
- 21 fourth".
- 22 18. Page 19, line 3, by striking the word "two" and
- 23 inserting in lieu thereof the words "one and four-
- 24 tenths".
- 25 19. Page 20, line 7, by striking the word "seven"

Page 3

- 1 and inserting in lieu thereof the words "six and three-
- 2 fourths".
- 3 20. Page 23, line 2, by striking the word "fourteen"
- 4 and inserting in lieu thereof the words "thirteen and
- 5 one-half".
- 6 21. Page 23, line 13, by striking the word "one" and
- 7 inserting in lieu thereof the words "three-eighths".
- 8 22. Page 23, line 18, by striking the word "seventeen"
- 9 and inserting in lieu thereof the words "sixteen and
- 10 seven-eighths".
- 11 23. Page 23, line 25, by striking the word "seven"
- 12 and inserting in lieu thereof the words "six and three-
- 13 fourths".
- 14 24. Page 24, by striking from lines 4 and 5 the words
- 15 "twenty-one" and inserting in lieu thereof the words
- 16 "twenty and one-fourth".
- 17 25. Page 24, line 14, by striking the word "seven"
- 18 and inserting in lieu thereof the words "six and three-
- 19 fourths".
- 20 26. Page 27, line 10, by striking the word "seven"
- 21 and inserting in lieu thereof the words "six and
- 22 three-fourths".
- 23 27. Page 27, line 22, by inserting after the word
- 24 "one" the word "-half".
- 25 28. Page 28, line 13, by striking the word "seven"

Page 4

- 1 and inserting in lieu thereof the words "six and
- 2 three-fourths".
- 3 29. Page 28, line 21, by striking the word "-one" and
- 4 inserting in lieu thereof the words "and one-fourth".
- 5 30. Page 29, line 1, by striking the word "seven"
- 6 and inserting in lieu thereof the words "six and three-
- 7 fourths".
- 8 31. Page 32, line 3, by striking the word "two" and
- 9 inserting in lieu thereof the words "one and one-half".
- 10 32. Page 33, line 11, by striking the word "two" and
- 11 inserting in lieu thereof the words "one and one-half".
- 12 33. Page 35, line 8, by striking the word "fourteen"
- 13 and inserting in lieu thereof the words "thirteen and
- 14 one-half".
- 15 34. Page 35, line 24, by striking the word "-one" and
- 16 inserting in lieu thereof the words "and one-half".
- 17 35. Page 37, line 7, by striking the word "-one" and
- 18 inserting in lieu thereof the words "and one-half".
- 19 36. Page 40, line 29, by striking the word "seven"
- 20 and inserting in lieu thereof the words "six and three-
- 21 fourths".
- 22 37. Page 41, line 1, by striking the word "-one"
- 23 and inserting in lieu thereof the words "and one-half".
- 24 38. Page 41, line 19, by striking the word "-one" and
- 25 inserting in lieu thereof the words "and one-half".

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- 1 39. Page 42, line 16, by striking the word "one" and
2 inserting in lieu thereof the words "and one-fourth".
3 40. Page 42, line 30, by striking the word "fourteen"
4 and inserting in lieu thereof the words "thirteen and
5 one-half".
6 41. Page 44, line 8, by striking the word "eleven"
7 and inserting in lieu thereof the words "ten and one-
8 eighth".
9 42. Page 46, line 24, by striking the word "one"
10 and inserting in lieu thereof the words "and one-
11 fourth".
12 43. Page 47, line 24, by striking the word "fourteen"
13 and inserting in lieu thereof the words "thirteen and
14 one-half".
15 44. Page 47, line 34, by striking the word "fourteen"
16 and inserting in lieu thereof the words "thirteen and
17 one-half".
18 45. Page 48, line 5, by striking the word "four" and
19 inserting in lieu thereof the words "three and three-
20 eighths".
21 46. Page 48, line 28, by striking the word "fourteen"
22 and inserting in lieu thereof the words "thirteen
23 and one-half".
24 47. Page 48, line 35, by striking the word "seven"
25 and inserting in lieu thereof the words "six and

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- 1 three-fourths".
2 48. Page 49, line 31, by striking the word "fourteen"
3 and inserting in lieu thereof the words "thirteen and
4 one-half".
5 49. Page 50, line 5, by striking the word "four" and
6 inserting in lieu thereof the words "three and three-
7 eighths".
8 50. Page 50, line 16, by striking the word "four" and
9 inserting in lieu thereof the words "three and three-
10 eighths".
11 51. Page 50, line 28, by striking the word "four"
12 and inserting in lieu thereof the words "three and
13 three-eighths".
14 52. Page 51, line 3, by striking the word "four" and
15 inserting in lieu thereof the words "three and three-
16 eighths".
17 53. Page 52, line 25, by striking the word "eight"
18 and inserting in lieu thereof the words "seven and one-
19 half".
20 54. Page 53, line 13, by striking the word "seven"
21 and inserting in lieu thereof the words "six and three-
22 fourths".
23 55. Page 54, line 5, by striking the word "fourteen"
24 and inserting in lieu thereof the words "thirteen and
25 one-half".

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- 1 56. Page 54, line 12, by striking the word "fourteen"
- 2 and inserting in lieu thereof the words "thirteen and
- 3 one-half".
- 4 57. Page 54, line 21, by striking the word "fourteen
- 5 and inserting in lieu thereof the words "thirteen and
- 6 one-half".
- 7 58. Page 54, line 31, by striking the word "four" and
- 8 inserting in lieu thereof the words "three and three-
- 9 eighths".
- 10 59. Page 56, line 5, by striking the word "fourteen"
- 11 and inserting in lieu thereof the words "thirteen and
- 12 one-half".
- 13 60. Page 56, line 34, by striking the word "fourteen"
- 14 and inserting in lieu thereof the words "thirteen and
- 15 one-half".
- 16 61. Page 57, line 13, by striking the word "fourteen"
- 17 and inserting in lieu thereof the words "thirteen and
- 18 one-half".
- 19 62. Page 57, line 25, by striking the word "fourteen"
- 20 and inserting in lieu thereof the words "thirteen and
- 21 one-half".
- 22 63. Page 59, line 34, by striking the word "four"
- 23 and inserting in lieu thereof the words "three and
- 24 three-fourths".
- 25 64. Page 60, line 6, by striking the word "fourteen"

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- 1 and inserting in lieu thereof the words "thirteen and
- 2 one-half".
- 3 65. Page 60, by striking from lines 33 and 34 the
- 4 word "fourteen" and inserting in lieu thereof the
- 5 words "thirteen and one-half".
- 6 66. Page 62, line 34, by striking the word "four" and
- 7 inserting in lieu thereof the words "three and three-
- 8 fourths".
- 9 67. Page 62, line 35, by striking the word "fourteen"
- 10 and inserting in lieu thereof the words "thirteen and
- 11 one-half".
- 12 68. Page 63, line 21, by striking the word "four"
- 13 and inserting in lieu thereof the words "three and
- 14 three-fourths".
- 15 69. Page 64, line 21, by striking the word "-one"
- 16 and inserting in lieu thereof the words "and one-fourth".
- 17 70. Page 65, line 7, by striking the word "four"
- 18 and inserting in lieu thereof the words "three and
- 19 three-fourths".
- 20 71. Page 65, line 26, by striking the word "seven"
- 21 and inserting in lieu thereof the words "six and
- 22 three-fourths".
- 23 72. Page 66, line 21, by striking the word "four"
- 24 and inserting in lieu thereof the words "three and
- 25 three eighths".

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- 1 73. Page 66, line 27, by striking the word "four-
2 teen" and inserting in lieu thereof the words
3 "thirteen and one-half".
- 4 74. Page 68, line 29, by striking the word "seven"
5 and inserting in lieu thereof the words "six and
6 three-fourths".
- 7 75. Page 78, line 18, by striking the word "-one"
8 and inserting in lieu thereof the words "and one-
9 half".
- 10 76. Page 78, line 22, by striking the word "four"
11 and inserting in lieu thereof the words "three and
12 three-fourths".
- 13 77. Page 80, line 35, by striking the word "-one"
14 and inserting in lieu thereof the words "and one-
15 half".
- 16 78. Page 86, line 35, by striking the word "two"
17 and inserting in lieu thereof the words "one and
18 one-half".
- 19 79. Page 87, line 9, by striking the word "five"
20 and inserting in lieu thereof the words "four and
21 one-half".
- 22 80. Page 87, line 29, by striking the word "four"
23 and inserting in lieu thereof the words "three and
24 three-eighths".
- 25 81. Page 88, line 20, by striking the word "seven"

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- 1 and inserting in lieu thereof the words "six and three-
2 fourths".
- 3 82. Page 88, line 35, by striking the word "eight"
4 and inserting in lieu thereof the words "seven and
5 one-half".
- 6 83. Page 89, line 21, by striking the word "eight"
7 and inserting in lieu thereof the words "seven and
8 one-half".
- 9 84. Page 90, line 10, by striking the word "seven"
10 and inserting in lieu thereof the words "six and three-
11 fourths".
- 12 85. Page 91, by striking from lines 12 and 13 the
13 words "twenty-one" and inserting in lieu thereof the
14 words "twenty and one-fourth".
- 15 86. Page 91, by striking from lines 23 and 24 the
16 words "twenty-one" and inserting in lieu thereof the
17 words "twenty and one-fourth".
- 18 87. Page 92, line 9, by striking the word "-one" and
19 inserting in lieu thereof the words "and one-fourth".
- 20 88. Page 92, line 17, by striking the word "-one"
21 and inserting in lieu thereof the words "and one-fourth".
- 22 89. Page 93, line 28, by inserting after the word
23 "one" the word "-half".
- 24 90. Page 94, line 7, by striking the word "four"
25 and inserting in lieu thereof the words "three and

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- 1 three-fourths".
- 2 91. Page 94, line 19, by striking the word "eight"
- 3 and inserting in lieu thereof the words "seven and
- 4 one-half".
- 5 92. Page 95, line 10, by striking the word "fourteen"
- 6 and inserting in lieu thereof the words "thirteen and
- 7 one-half".
- 8 93. Page 95, line 28, by striking the word "four"
- 9 and inserting in lieu thereof the words "three and
- 10 three-eighths".
- 11 94. Page 96, line 33, by striking the word "eight"
- 12 and inserting in lieu thereof the words "seven and
- 13 one-half".
- 14 95. Page 97, line 5, by striking the word "eight"
- 15 and inserting in lieu thereof the words "seven and
- 16 one-half".
- 17 96. Page 97, line 11, by striking the word "four"
- 18 and inserting in lieu thereof the words "three and
- 19 three-eighths".
- 20 97. Page 98, line 8, by striking the word "fourteen"
- 21 and inserting in lieu thereof the words "thirteen
- 22 and one-half".
- 23 98. Page 98, line 11, by striking the word "seven"
- 24 and inserting in lieu thereof the words "six and
- 25 three-fourths".

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- 1 99. Page 98, line 23, by striking the word "seven"
- 2 and inserting in lieu thereof the words "six and three-
- 3 fourths".
- 4 100. Page 98, line 29, by striking the word "eight"
- 5 and inserting in lieu thereof the words "seven and
- 6 one-half".
- 7 101. Page 98, line 32, by striking the word "-one"
- 8 and inserting in lieu thereof the words "and one-half".

S-2453 Filed - *adopted 3/19*
March 13, 1974

By POTTER

H-2777

1 Amend Senate File 1272, as passed by the Senate,
2 page 76, by striking all of lines 12 through 17 and
3 inserting in lieu thereof the following: "1955, both
4 dates inclusive, or those who served on active duty
5 during the Vietnam Conflict beginning August 5, 1964,
6 and ending on June 30, 1973, both dates inclusive,
7 and as defined in chapter sixty-four (64), section
8 three (3), Laws of the Sixty-fifth General Assembly,
9 1973 Session ~~the date the armed forces of the United~~
10 ~~States are directed by formal order of the government~~
11 ~~of the United States to cease hostilities, both dates~~
12 ~~inclusive, as well as those serving honorably on~~
13 ~~active military duty during the time of the Vietnam~~
14 ~~Conflict.~~"

H-2777 Filed
April 4, 1974

By WYCKOFF of Benton

H-2997

1 Amend Senate File 1272, as amended and passed by
2 the Senate, as follows:
3 1. Page 76, line 33, strike the partial word "-Iy"
4 and inserting in lieu thereof the word "Any".
5 2. Page 100, insert after line 6 the following:
6 Provisions of this Act and amendments to the same
7 statutes contained in any other Acts of the Sixty-
8 fifth General Assembly, 1974 Session, shall be harmo-
9 nized and reconciled in order to carry out the intent
10 of this Act to change assessed and taxable value of
11 property to one hundred percent of actual value, and
12 to change general property tax levies computed in
13 mills to tax levies computed in dollars and cents per
14 thousand dollars of assessed value.

H-2997 Filed
April 24, 1974

By STANLEY of Muscatine

H-3032

1 Amend Senate File 1272, as amended and passed by
2 the Senate, as follows:
3 1. Page 82, line 21, insert before the period
4 the words ", and adjusted to actual value as provided
5 in section one hundred seventy (170) of this Act".
6 2. Page 82, line 34, strike the word "assessed"
7 and insert in lieu thereof the words "assessed actual".
8 3. Page 85, strike lines 21 through 35, and page
9 86, strike lines 1 through 8.
10 4. Renumber sections and correct internal refer-
11 ences as provided in this Act.

H-3032 Filed
April 26, 1974

By STANLEY of Muscatine