

House File 1059 Ways and Means  
Baker, Chair  
Branstad  
Hines

House File 1059 Ways and Means  
Kinley, Chairperson  
Schwengels  
Culver

JAN 21 1976

Ways and Means, Pass 1/29  
Says " " 2/9, Pass 5/4

HOUSE FILE 1059

By BAKER, NORLAND, HUTCHINS,  
MILLER of Cerro Gordo and  
HINES  
(Taylor, Scott and Rodgers)

Passed House, Date 2-4-76 (p. 256) Passed Senate, Date 5-13-76 (p. 1956)

Vote: Ayes 87 Nays 5 Vote: Ayes 39 Nays 3

Approved 5-27-76

*Revised House as amended by Senate*  
5-14-76 (p. 2782)  
84-3

## A BILL FOR

- 1 An Act relating to property tax levies and budget limitations
- 2 for the county agricultural extension education fund.

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

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1 Section 1. Section one hundred seventy-six A point ten  
2 (176A.10), Code 1975, is amended by striking the section and  
3 inserting in lieu thereof the following:

4 176A.10 COUNTY AGRICULTURAL EXTENTION EDUCATION TAX.

5 The extension council of each extension district shall, at  
6 a regular or special meeting held in January in each year,  
7 estimate the amount of money required to be raised by taxation  
8 for financing the county agricultural extension education  
9 program authorized in this chapter. The annual tax levy and  
10 the amount of money to be raised from such levy for the county  
11 agricultural extension education fund shall not exceed the  
12 following:

13 1. For an extension district having a population of less  
14 than thirty thousand, an annual levy not to exceed twenty  
15 and one-fourth cents per thousand dollars of the assessed  
16 valuation of the taxable property in the district up to a  
17 maximum of fifty thousand dollars per annum.

18 2. For an extension district having a population of thirty  
19 thousand or more but less than fifty thousand population,  
20 an annual levy not to exceed twenty and one-fourth cents per  
21 thousand dollars of the assessed valuation of the taxable  
22 property in the district up to a maximum of sixty thousand  
23 dollars per annum.

24 3. For an extension district having a population of fifty  
25 thousand or more but less than one hundred thousand population,  
26 an annual levy not to exceed thirteen and one-half cents per  
27 thousand dollars of the assessed valuation of the taxable  
28 property in the district up to a maximum of seventy-five  
29 thousand dollars per annum.

30 4. For an extension district having a population of one  
31 hundred thousand or more, an annual levy not to exceed thirteen  
32 and one-half cents per thousand dollars of the assessed  
33 valuation of the taxable property in the district up to a  
34 maximum of one hundred thousand dollars per annum.

35 The extension council in each extension district shall

1 comply with the provisions of chapter twenty-four (24) of  
2 the Code.

3 EXPLANATION

4 This bill increases the dollar amount which may be raised  
5 by the county agricultural extension council for its annual  
6 agricultural extension education program. Under present law,  
7 there are two separate maximum tax levies, one for extension  
8 districts having a population of less than forty thousand  
9 (twenty and one-fourth cents per thousand dollars) and one  
10 for extension districts having forty thousand or more population  
11 (thirteen and one-half cents per thousand dollars) and two  
12 separate maximum dollar limitations, one for extension  
13 districts having a population of fifty thousand or more (forty  
14 thousand dollars) and one for extension districts having a  
15 population of less than fifty thousand (thirty-three thousand  
16 dollars).

17 This bill establishes four population categories, four  
18 maximum dollar limitations, and two maximum tax levies, the  
19 same levies as provided in present law.

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HOUSE FILE 1059  
FISCAL NOTE

Date prepared: May 4, 1976

Requested by: Senator Doderer

Prepared in regard to: House File 1059, An Act relating to property tax levies and budget limitations for the county agricultural extension fund.

Following is the fiscal effect in dollars of the legislative proposal as required by Joint Rule 16.

Under the current county Agricultural Extension District Law, ten districts (counties) have a maximum levy of 13.5 cents per \$1,000 valuation. Ninety (90) districts have a maximum levy of 20.25 cents per \$1,000 valuation. The proposed bill retains levy limitations.

Under current legislation, the maximum dollars that could be requested for 1975-76 by the 100 extension districts were \$3,303,421. The increased maximum permitted by the proposed bill would be \$5,468,165, or an increase of \$2,265,744.

The maximum permitted under current legislation was not requested in 1975-76 and no estimate is available of the probable amount of increase in requested funds under the proposed bill. The allowable district increases range from 51.5% to 87.5%.

Senate File 1062 places a limit on budget increases for agricultural extension services. This proposal, if passed, is not effective until the 1977-78 fiscal year. However, it would override S.F. 1062 in the subsequent two years according to the general interpretation that if two bills cover the same, subject, the latest bill passed controls.

Source: Agricultural Extension Service Iowa State University

FILED  
MAY 12, 1976

BY GERRY D. RANKIN  
LEGISLATIVE FISCAL DIRECTOR

FISCAL NOTE  
HOUSE FILE 1059

Date Prepared January 2, 1976

Requested by Representative Norland, Senator Taylor  
Prepared in regard to H.F. 1059, An Act relating to  
property tax levies and budget limitations for the  
county agricultural extension fund. Following is the  
fiscal effect in dollars of the legislative proposal  
as required by Joint Rule 16:

Under the current county Agricultural Extension District Law,  
ten districts (counties) have a maximum levy of 13.5 cents per  
\$1,000 valuation. Ninety (90) Districts have a maximum levy of  
20.25 cents per \$1,000 valuation. The proposed bill retains  
these levy limitations.

Under current legislation, the maximum dollars that could be  
requested for 1975-76 by the 100 Extension Districts was  
\$3,202,421. The increased maximum permitted by the proposed  
bill would be \$5,468,165, or an increase of \$2,265,744.

However, the maximum permitted under current legislation was  
not requested in 1975-76 and no estimate is available of the  
probable amount of increase in requested funds under the  
proposed bill.

Source: Agricultural Extension Service  
Iowa State University

FILED  
JANUARY 22, 1976

GERRY D. RANKIN  
Legislative Fiscal Director

S-5730

- 1 Amend House File 1059 as passed by the House  
2 as follows:  
3 1. Page 1, by striking lines 5 through 9, and  
4 inserting in lieu thereof the following:  
5 "The county board of supervisors may levy a tax  
6 for financing the county agricultural extension edu-  
7 cation program authorized in this chapter. The ex-  
8 tension council of each extension district shall, at a  
9 regular or special meeting held in January of each  
10 year, certify to the board of supervisors a budget  
11 for its county agricultural extension education  
12 program. The annual tax that may be levied by the  
13 board of supervisors and".  
14 2. Page 2, by inserting after line 2, the B  
15 following:  
16 "Sec. 2. The provisions of this Act shall be  
17 governed by budget limitations contained in Senate  
18 File 1062, passed by the 66th General Assembly, 1976  
19 session."

S-5730 FILED A - *Last*; B - *Adopted 5/13 (p.1956)*  
MAY 10, 1976

BY MINNETTE DODERER  
WILLIAM D. PALMER

H-5125

1 Amend House File 1059 as follows:

2 1. Page 2, by inserting after line 2 the following:

3 "The county auditor shall not certify an amount  
4 of money to be raised by property taxes for the exten-  
5 sion district for the fiscal year beginning July 1,  
6 1977 and each succeeding fiscal year in excess of  
7 the amount of money raised by property taxes for the  
8 fiscal year beginning July 1, 1976. The difference  
9 between the amount of money raised from the property  
10 tax levy and within the levy limitations imposed by  
11 this section, and the amount of money raised from  
12 the property tax levy for the fiscal year beginning  
13 July 1, 1976, shall be paid to the county treasurer  
14 to be credited to the county agricultural extension  
15 education fund by the state comptroller from funds  
16 appropriated by this section.

17 On or before August 1, 1977 and each year there-  
18 after, the county auditor shall prepare a statement  
19 listing the amount of money raised by a property tax  
20 levy for the county agricultural extension educa-  
21 tion fund for the fiscal year beginning July 1, 1976  
22 and the amount of money certified by the extension  
23 council for the current fiscal year.

24 The amount due each extension council shall be  
25 paid by the state comptroller not later than Novem-  
26 ber 1, 1977 and each year thereafter, drawn upon  
27 warrants payable to the respective county treasurers.

28 There is appropriated from the general fund of  
29 the state an amount sufficient to carry out the pro-  
30 visions of this section."

31 2. Amend the title, line 2, by inserting after  
32 the word "fund" the words "and making an appropria-  
33 tion".

H-5125 FILED, LOST BY DANKER of Pottawattamie  
FEBRUARY 4, 1976 31-59

SENATE AMENDMENT TO HOUSE FILE 1059

H-6673

1 Amend House File 1059 as passed by the House  
2 as follows:

3 1. Page 2, by inserting after line 2, the  
4 following:

5 "Sec. 2. The provisions of this Act shall be  
6 governed by budget limitations contained in Senate  
7 File 1062, passed by the 66th General Assembly, 1976  
8 session."

H-6673 FILED  
RECEIVED FROM SENATE  
MAY 13, 1976

*Same concurred 5/4*