

Senate File 38  
Ways and Means  
Shaff, Chairman  
Junkins  
Culver

1-22, Pass per 3281 3/6

Ways and Means 3/14, Pass per 3886 5/19

Senate File 38  
Ways and Means  
Mennenga, Chairman  
Bennett  
Bittle  
Danker  
Norland  
Pavich  
Wyckoff

SENATE FILE 38

By LAMBORN

Passed Senate, Date 3-13-75 (636) Passed House, Date 5-20-75 (2048)

Vote: Ayes 47 Nays 0 Vote: Ayes 87 Nays 4

Approved 7-3  
*Repassed Senate per 6-11-75 (1895)*  
46-0

# A BILL FOR

1 An Act relating to the tax rate for nonowned cemetery property.

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

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H-3880

- 1 Amend Senate File 38, as amended and passed by
- 2 the Senate, as follows:
- 3 1. By striking everything after the enacting
- 4 clause and inserting in lieu thereof the following:
- 5 "Section 1. Section three hundred thirty-two point
- 6 three (332.3), Code 1975, is amended by adding the
- 7 following new subsection:
- 8 NEW SUBSECTION. To provide for the maintenance
- 9 and improvement of cemeteries within the county."
- 10 2. Title page, line 1, by striking the words "tax
- 11 rate for nonowned" and inserting in lieu thereof the
- 12 words "maintenance and improvement of".

H-3880 FILED - *Adopted as amended by* BY COMMITTEE ON WAYS AND MEANS  
MAY 19, 1975 *3992 5/30 (2047)* NORLAND of Worth, Chairman

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S-3281

- 1 Amend Senate File 38, page 1, line 4, by
- 2 striking the words "twenty-seven" and inserting
- 3 in lieu thereof the words "thirteen and one-half"

S-3281 FILED *Adopted 3/3 (636)* BY NORMAN RODGERS, CHAIRMAN  
MARCH 6, 1975 COMMITTEE ON WAYS AND MEANS

1 Section 1. Section three hundred fifty-nine point thirty-  
2 three (359.33), Code 1975, is amended to read as follows:

3 359.33 TAX FOR NONOWNED CEMETERY. They may levy a tax  
4 not to exceed ~~six-and-three-fourths~~ twenty-seven cents per  
5 thousand dollars of assessed value of taxable property to  
6 improve and maintain any cemetery not owned by the township,  
7 provided the same is devoted to general public use.

8 EXPLANATION

9 This bill increases the tax rate on nonowned cemetery  
10 property from six and three-fourths cents per thousand dollars  
11 of assessed value to twenty-seven cents per thousand dollars  
12 of assessed value.

H-3992

Senate File 38

1 Amend the Committee on Ways and Means amendment,  
2 H-3880, to Senate File 38, as amended and passed by  
3 the Senate, as follows:  
4 1. Line 7, by striking the word "subsection" and  
5 inserting in lieu thereof the word "subsections".  
6 2. By inserting after line 9 the following:  
7 "NEW SUBSECTION. To levy taxes in the affected  
8 township, subject to the limitation imposed under  
9 sections three hundred fifty-nine point thirty (359.30)  
10 and three hundred fifty-nine point thirty-three  
11 (359.33) of the Code, and expend receipts from such  
12 taxes for the care and maintenance of township owned  
13 and nonowned cemeteries upon the failure of township  
14 officers to levy taxes in the township for the care  
15 and maintenance of such cemeteries as prescribed in  
16 sections three hundred fifty-nine point thirty (359.30)  
17 and three hundred fifty-nine point thirty-three  
18 (359.33) of the Code."  
19 3. By striking lines 10 through 12 and inserting  
20 in lieu thereof the following:  
21 "2. Amend the title, line 1, by striking the words  
22 "tax rate for nonowned cemetery property" and inserting  
23 in lieu thereof the words "maintenance and improvement  
24 of cemetery property and permitting the levy of a  
25 tax"."

H-3992 FILED - *adopted 5/30 (2047)*  
MAY 29, 1975

BY MENNENGA of Clinton

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HOUSE AMENDMENT TO SENATE FILE 38

S-4019

1 Amend Senate File 38, as amended and passed by  
2 the Senate, as follows:

3 1. By striking everything after the enacting  
4 clause and inserting in lieu thereof the following:

5 "Section 1. Section three hundred thirty-two  
6 point three (332.3), Code 1975, is amended by adding  
7 the following new subsections:

8 NEW SUBSECTION. To provide for the maintenance  
9 and improvement of cemeteries within the county.

10 NEW SUBSECTION. To levy taxes in the affected  
11 township, subject to the limitation imposed under  
12 sections three hundred fifty-nine point thirty  
13 (359.30) and three hundred fifty-nine point thirty-  
14 three (359.33) of the Code, and expend receipts  
15 from such taxes for the care and maintenance of  
16 township owned and nonowned cemeteries upon the  
17 failure of township officers to levy taxes in the  
18 township for the care and maintenance of such  
19 cemeteries as prescribed in sections three hundred  
20 fifty-nine point thirty (359.30) and three hundred  
21 fifty-nine point thirty-three (359.33) of the  
22 Code."

23 2. Amend the title, line 1, by striking the  
24 words "tax rate for nonowned cemetery property"  
25 and inserting in lieu thereof the words "mainten-  
26 ance and improvement of cemetery property and  
27 permitting the levy of a tax".

S-4019 FILED  
JUNE 3, 1975

RECEIVED FROM THE HOUSE

*Senate Committee 4/1 (1974)*

AN ACT  
RELATING TO THE MAINTENANCE AND IMPROVEMENT OF CEMETERY  
PROPERTY AND PERMITTING THE LEVY OF A TAX.

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

Section 1. Section three hundred thirty-two point three (332.3), Code 1975, is amended by adding the following new subsections:

NEW SUBSECTION. To provide for the maintenance and improvement of cemeteries within the county.

NEW SUBSECTION. To levy taxes in the affected township, subject to the limitation imposed under sections three hundred fifty-nine point thirty (359.30) and three hundred fifty-nine point thirty-three (359.33) of the Code, and expend receipts from such taxes for the care and maintenance of township owned and nonowned cemeteries upon the failure of township officers to levy taxes in the township for the care and maintenance of such cemeteries as prescribed in sections three hundred fifty-nine point thirty (359.30) and three hundred fifty-nine point thirty-three (359.33) of the Code.

\_\_\_\_\_  
ARTHUR A. NEU  
President of the Senate

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DALE M. COCHRAN  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 38, Sixty-sixth General Assembly.

\_\_\_\_\_  
CLARK R. RASMUSSEN  
Secretary of the Senate

Approved July 3, 1975

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ROBERT D. RAY  
Governor