

JAN 1978  
Ways & Means Calendar

HOUSE FILE 2036

By COMMITTEE ON WAYS AND MEANS

Passed House, Date 1-12-78 (p. 10) Passed Senate, Date 2-10-78 (p. 282)

Vote: Ayes 90 Nays 1 Vote: Ayes 47 Nays 0

Approved 3-10-78

*Substituted for S.F. 2041 2/6*

## A BILL FOR

1 An Act to define "political subdivision" for purposes of  
2 appeals to the state appeal board for suspension of  
3 statutory property tax levy limits on property tax  
4 budgets in certain situations.

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

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1 Section 1. Acts of the Sixty-seventh General Assembly,  
2 1977 Session, chapter forty-three (43), section one (1),  
3 amending chapter twenty-four (24), Code 1977, is amended by  
4 adding the following new unnumbered paragraph:

5 NEW UNNUMBERED PARAGRAPH. For purposes of this section  
6 only, "political subdivision" means a city, county, school  
7 district, or any other special purpose district which certifies  
8 its budget to the county auditor and derives funds from a  
9 property tax levied against taxable property situated within  
10 the political subdivision.

11 EXPLANATION

12 The bill defines the term "political subdivision" to include  
13 any taxing district and give each taxing district the right  
14 to appeal to the state appeal board to request suspension  
15 of statutory property tax levy limits to continue to fund  
16 present services provided if the property tax valuations  
17 effective January 1, 1978 or January 1, 1979 are reduced or  
18 there is an unusually low growth rate in the property tax  
19 base of the political subdivision.

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property tax levied against taxable property situated within  
the political subdivision.

HOUSE FILE 2036

AN ACT

TO DEFINE "POLITICAL SUBDIVISION" FOR PURPOSES OF APPEALS  
TO THE STATE APPEAL BOARD FOR SUSPENSION OF STATUTORY  
PROPERTY TAX LEVY LIMITS ON PROPERTY TAX BUDGETS IN  
CERTAIN SITUATIONS.

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

Section 1. Acts of the Sixty-seventh General Assembly,  
1977 Session, chapter forty-three (43), section one (1),  
amending chapter twenty-four (24), Code 1977, is amended by  
adding the following new unnumbered paragraph:

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district, or any other special purpose district which certifies  
its budget to the county auditor and derives funds from a

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DALE M. COCHRAN  
Speaker of the House

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ARTHUR A. NEU  
President of the Senate

I hereby certify that this bill originated in the House and  
is known as House File 2036, Sixty-seventh General Assembly.

\_\_\_\_\_  
DAVID L. WRAY  
Chief Clerk of the House

Approved March 10, 1978

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ROBERT D. RAY  
Governor