

Sen. Kap. Thron 5/22/81
O. Pass 5/22 (p. 1867)

MAY 21 1981

HOUSE FILE 878

WAYS & MEANS CALENDAR

BY COMMITTEE ON WAYS AND MEANS

Passed House, Date 5-22-81 (p. 2210) Passed Senate, Date 5-22-81 (p. 1867)

Vote: Ayes 97 Nays 1 Vote: Ayes 44 Nays 0

Approved June 20, 1981

A BILL FOR

1 An Act to reform the schedule of assessment, levy, and
2 collection of taxes by a special charter city to the
3 schedule of assessment, levy, and collection of taxes
4 of all other political subdivisions of the state.

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

- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

878

1 Section 1. Section 441.21, subsection 11, unnumbered
2 paragraph 2, Code 1981, is amended to read as follows:

3 It is the intent of the general assembly that any special
4 charter city which does not conform with regard to the
5 assessment and tax collection schedule to the assessment and
6 tax collection schedule followed by all other political
7 subdivisions of the state shall take such action as is
8 necessary to reform its assessment and tax collection schedule
9 to the assessment and tax collection schedule followed by
10 the other political subdivisions of the state ~~by not later~~
11 ~~than for assessments beginning January 17, 1980.~~ The reform
12 shall be implemented by submission of a compliance plan to
13 the state comptroller for approval by September 30, 1981.
14 The plan shall provide detailed schedules and procedures for
15 the levy of taxes based on the 1981 assessment, payable in
16 two installments in the fiscal year commencing July 1, 1982
17 and ending June 30, 1983, in accordance with sections 445.36
18 and 445.37. In the alternative, the special charter city
19 may provide for the levy of taxes based upon the 1981
20 assessment, payable in two installments in an extended fiscal
21 year commencing April 1, 1982 and ending June 30, 1983, in
22 accordance with sections 445.36 and 445.37. Upon approval
23 by the state comptroller and implementation, the provisions
24 of law granting special provisions for assessment, levy, and
25 collection of taxes by a special charter city shall not apply
26 and the provisions for assessment, levy, and collection of
27 taxes for all other political subdivisions of the state shall
28 be applicable to special charter cities.

29 EXPLANATION

30 The bill provides that a special charter city shall develop
31 a plan to change its assessment, levy, and tax collection
32 schedule to the schedule followed by all other political
33 subdivisions of the state. The bill takes effect July 1
34 following enactment.

35

HOUSE FILE 878

AN ACT

TO REFORM THE SCHEDULE OF ASSESSMENT, LEVY, AND COLLECTION OF TAXES BY A SPECIAL CHARTER CITY TO THE SCHEDULE OF ASSESSMENT, LEVY, AND COLLECTION OF TAXES OF ALL OTHER POLITICAL SUBDIVISIONS OF THE STATE.

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

Section 1. Section 441.21, subsection 11, unnumbered paragraph 2, Code 1981, is amended to read as follows:

It is the intent of the general assembly that any special charter city which does not conform with regard to the assessment and tax collection schedule to the assessment and tax collection schedule followed by all other political subdivisions of the state shall take such action as is necessary to reform its assessment and tax collection schedule to the assessment and tax collection schedule followed by the other political subdivisions of the state ~~by not later than for assessments beginning January 1, 1980.~~ The reform shall be implemented by submission of a compliance plan to the state comptroller for approval by September 30, 1981. The plan shall provide detailed schedules and procedures for the levy of taxes based on the 1981 assessment, payable in two installments in the fiscal year commencing July 1, 1982 and ending June 30, 1983, in accordance with sections 445.36 and 445.37. In the alternative, the special charter city may provide for the levy of taxes based upon the 1981 assessment, payable in two installments in an extended fiscal year commencing April 1, 1982 and ending June 30, 1983, in accordance with sections 445.36 and 445.37. Upon approval by the state comptroller and implementation, the provisions of law granting special provisions for assessment, levy, and

collection of taxes by a special charter city shall not apply and the provisions for assessment, levy, and collection of taxes for all other political subdivisions of the state shall be applicable to special charter cities.

DEWYN STROMER
Speaker of the House

TERRY E. BRANSTAD
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 878, Sixty-ninth General Assembly.

PAT H. HARPER
Chief Clerk of the House

Approved June 20, 1981

ROBERT D. RAY
Governor