

*L. Kay & Thomas 2/3*

*Do 3/18 (p. 895)*

**FILED FEB 18 1982**

SENATE FILE 2190

BY COMMITTEE ON WAYS AND MEANS

(FORMERLY SSB 2160)

*Approved 2/18 (p. 435)*

Passed Senate, Date 2-26-82 (p. 515) Passed House, Date 4-7-82 (p. 1302)

Vote: Ayes 41 Nays 0 Vote: Ayes 95 Nays 0

*Referred Senate for House Amendment*  
*4-14-81 (p. 1266)*  
*48-0*  
Approved April 30, 1982

## A BILL FOR

1 An Act providing for an extended fiscal year beginning  
2 April 1, 1982, and ending June 30, 1983 for a special  
3 charter city to convert to the levy and assessment  
4 schedule of the other political subdivisions of the  
5 state and repealing special provisions in property  
6 tax laws which apply to special charter cities.

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

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9

SENATE FILE 2190

H-5540

10

1 Amend Senate File 2190, as passed by the Senate,  
2 as follows:

11

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

12

5 "Section 1. Section 441.21, subsection 11,  
6 unnumbered paragraph 2, Code 1981, as amended by Acts  
7 of the Sixty-ninth General Assembly, 1981 Session,  
8 chapter 144, section 1, is amended by striking the  
9 unnumbered paragraph."

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10 2. Amend the title, line 1 by striking all of  
11 the title after the words "Act" and inserting in lieu  
12 thereof the words "striking requirements for the  
13 reform of the schedule of assessment, levy, and  
14 collection of taxes by a special charter city."

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19 H-5540 FILED  
MARCH 24, 1982  
*Letter 4/7 (p. 1301)*

BY FEY of Scott  
ARNOULD of Scott

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SENATE FILE 2190

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H-5539

23

1 Amend Senate File 2190 as passed by the Senate,  
2 as follows:

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3 1. Page 1, lines 13 and 14, by striking the word  
4 and figure "July 1" and inserting in lieu thereof  
5 the word and figure "June 30".

25

H-5539 FILED MARCH 24, 1982  
*Adopted 4/7 (p. 1301)*

BY SCHNEKLOTH of Scott

1 Section 1. For any special charter city which levies and  
2 collects its own taxes, the special charter city shall provide  
3 for an extended fiscal year beginning April 1, 1982 and ending  
4 June 30, 1983, in accordance with sections 445.36 and 445.37.  
5 The tax levy for the extended fiscal year shall be based upon  
6 January 1, 1981 assessments. However, in determining the  
7 January 1, 1981 assessments for the special charter city levy  
8 only, the January 1, 1981 assessments shall be adjusted by  
9 any additions or deletions of value which occurred during  
10 the 1981 calendar year and which will be included in the  
11 January 1, 1982 valuations, subject to any adjustments ordered  
12 by the city board of review meeting in May, 1982. For the  
13 extended fiscal year beginning April 1, 1982 and ending July  
14 1, 1983, the county auditor shall certify the values against  
15 which the city levy will be applied for the extended fiscal  
16 year. The city clerk shall apply the city property tax levy  
17 for the extended fiscal year against those values. Taxes  
18 payable for the extended fiscal year shall be due and payable  
19 to the city treasurer in two equal installments with the first  
20 installment payable on or before September 30, 1982 and the  
21 second installment payable on or before March 30, 1983.

22 This section shall not be codified as part of the permanent  
23 Code but shall appear in the session laws only.

24 Sec. 2. Section 425.1, subsections 7 and 8, Code 1981,  
25 are amended by striking the subsections.

26 Sec. 3. Section 425.40, Code 1981, is repealed.

27 Sec. 4. Section 441.21, subsections 8, 9, 10, and 11,  
28 Code 1981, are amended by striking the subsections.

29 Sec. 5. Sections 2, 3, and 4 of this Act are effective  
30 January 1, 1983.

31 Sec. 6. This Act, being deemed of immediate importance,  
32 takes effect from and after its publication in The North Scott  
33 Press, a newspaper published in Eldridge, Iowa, and in the  
34 Quad City Times, a newspaper published in Davenport, Iowa.

35

EXPLANATION

1 This bill repeals special provisions in the property tax  
2 laws which apply to special charter cities. This bill provides  
3 for an extended fiscal year beginning April 1, 1982 and ending  
4 June 30, 1983 for a special charter city to convert to the  
5 levy and assessment schedule followed by all other political  
6 subdivisions of the state. Section 1 is effective upon  
7 publication with the remaining provisions effective January  
8 1, 1983.

9

HOUSE AMENDMENT TO SENATE FILE 2190

S-5555

1 Amend Senate File 2190 as passed by the Senate,  
2 as follows:  
3 1. Page 1, lines 13 and 14, by striking the word  
4 and figure "July 1" and inserting in lieu thereof  
5 the word and figure "June 30".

S-5555 FILED  
APRIL 13, 1982

RECEIVED FROM THE HOUSE

*Senate concurred 4/19 (p. 1266)*

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SENATE FILE 2190

AN ACT

PROVIDING FOR AN EXTENDED FISCAL YEAR BEGINNING APRIL 1, 1982, AND ENDING JUNE 30, 1983 FOR A SPECIAL CHARTER CITY TO CONVERT TO THE LEVY AND ASSESSMENT SCHEDULE OF THE OTHER POLITICAL SUBDIVISIONS OF THE STATE AND REPEALING SPECIAL PROVISIONS IN PROPERTY TAX LAWS WHICH APPLY TO SPECIAL CHARTER CITIES.

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

Section 1. For any special charter city which levies and collects its own taxes, the special charter city shall provide for an extended fiscal year beginning April 1, 1982 and ending June 30, 1983, in accordance with sections 445.36 and 445.37. The tax levy for the extended fiscal year shall be based upon January 1, 1981 assessments. However, in determining the January 1, 1981 assessments for the special charter city levy only, the January 1, 1981 assessments shall be adjusted by any additions or deletions of value which occurred during the 1981 calendar year and which will be included in the January 1, 1982 valuations, subject to any adjustments ordered by the city board of review meeting in May, 1982. For the extended fiscal year beginning April 1, 1982 and ending June 30, 1983, the county auditor shall certify the values against which the city levy will be applied for the extended fiscal year. The city clerk shall apply the city property tax levy for the extended fiscal year against those values. Taxes payable for the extended fiscal year shall be due and payable to the city treasurer in two equal installments with the first installment payable on or before September 30, 1982 and the second installment payable on or before March 30, 1983.

This section shall not be codified as part of the permanent Code but shall appear in the session laws only.

Sec. 2. Section 425.1, subsections 7 and 8, Code 1981, are amended by striking the subsections.

Sec. 3. Section 425.40, Code 1981, is repealed.

Sec. 4. Section 441.21, subsections 8, 9, 10, and 11, Code 1981, are amended by striking the subsections.

Sec. 5. Sections 2, 3, and 4 of this Act are effective January 1, 1983.

Sec. 6. This Act, being deemed of immediate importance, takes effect from and after its publication in The North Scott Press, a newspaper published in Eldridge, Iowa, and in the Quad City Times, a newspaper published in Davenport, Iowa.

TERRY E. BRANSTAD  
President of the Senate

DELRWYN STROMER  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2190, Sixty-ninth General Assembly.

K. MARIE THAYER  
Secretary of the Senate

Approved April 30, 1982

ROBERT D. RAY  
Governor

SF 2190