

*See original to Bill 4/23/91 (p. 1439)*

APR 17 1991

HOUSE FILE 691

BY COMMITTEE ON WAYS AND MEANS

WAYS & MEANS CALENDAR

(SUCCESSOR TO HSB 226)

(SUCCESSOR TO HF 667)

Passed House, Date 4/19/91 (p. 1296) Passed Senate, Date 4/24/91 (p. 1461)

Vote: Ayes 87 Nays 7 Vote: Ayes 48 Nays 1

Approved May 9, 1991 (p. 2461)

*Repealed House File H-3889  
4/26/91 (p. 1608)  
Ayes 98, Nays 0*

**A BILL FOR**

1 An Act relating to the county agricultural extension education  
2 tax by adjusting the maximum levy and increasing the maximum  
3 dollar amount of property tax revenue which may be raised, and  
4 providing effective and applicability dates.

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

**HOUSE FILE 691**

S-3574

1 Amend House File 691, as passed by the House, as  
2 follows:

3 1. Page 2, line 18, by striking the words "one  
4 hundred" and inserting the following: "one-hundred  
5 ninety-five".

6 2. Page 3, line 4, by striking the words "one  
7 hundred" and inserting the following: "one-hundred  
8 ninety-five".

By DON DOYLE

S-3574 FILED APRIL 24, 1991  
ADOPTED (p. 1467)

HF 691

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1 Section 1. Section 176A.10, Code 1991, is amended to read  
2 as follows:

3 176A.10 COUNTY AGRICULTURAL EXTENSION EDUCATION TAX.

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

12 1. a. Per Except as provided in paragraph "b", for an  
13 extension district having a population of less than thirty  
14 thousand, an annual levy not-to-exceed of twenty and one-  
15 fourth cents per thousand dollars of the assessed valuation of  
16 the taxable property in the district up to a maximum of ~~fifty-~~  
17 ~~five-thousand-dollars-for-the-fiscal-year-commencing-July-1,~~  
18 ~~1982; sixty-thousand-dollars-for-the-fiscal-year-commencing~~  
19 ~~July-1, 1983; sixty-five-thousand-dollars-for-the-fiscal-year~~  
20 ~~commencing-July-1, 1984;~~ seventy thousand dollars for the  
21 fiscal year commencing July 1, 1985, and seventy-five thousand  
22 dollars for each subsequent fiscal year.

23 b. For an extension district having a population of less  
24 than thirty thousand and as provided in subsection 6, an  
25 annual levy of thirty cents per thousand dollars of the  
26 assessed valuation of the taxable property in the district up  
27 to a maximum of eighty-seven thousand dollars payable during  
28 the fiscal year commencing July 1, 1992, and an increase of  
29 six thousand dollars in the amount payable during each  
30 subsequent fiscal year.

31 2. a. Per Except as provided in paragraph "b", for an  
32 extension district having a population of thirty thousand or  
33 more but less than fifty thousand ~~population~~, an annual levy  
34 not-to-exceed of twenty and one-fourth cents per thousand  
35 dollars of the assessed valuation of the taxable property in

1 the district up to a maximum of ~~sixty-six-thousand-dollars-for~~  
2 ~~the-fiscal-year-commencing-July-1,-1982,-seventy-two-thousand~~  
3 ~~dollars-for-the-fiscal-year-commencing-July-1,-1983,-seventy-~~  
4 ~~eight-thousand-dollars-for-the-fiscal-year-commencing-July-1-~~  
5 1984, eighty-four thousand dollars for the fiscal year  
6 commencing July 1, 1985, and ninety thousand dollars for each  
7 subsequent fiscal year.

8 b. For an extension district having a population of thirty  
9 thousand or more but less than fifty thousand and as provided  
10 in subsection 6, an annual levy of twenty and one-fourth cents  
11 per thousand dollars of the assessed valuation of the taxable  
12 property in the district up to a maximum of one hundred four  
13 thousand dollars payable during the fiscal year commencing  
14 July 1, 1992, and an increase of seven thousand dollars in the  
15 amount payable during each subsequent fiscal year.

16 3. a. Per Except as provided in paragraph "b", for an  
17 extension district having a population of fifty thousand or  
18 more but less than one hundred thousand ~~population~~, an annual  
19 levy ~~not-to-exceed~~ of thirteen and one-half cents per thousand  
20 dollars of the assessed valuation of the taxable property in  
21 the district up to a maximum of ~~eighty-two-thousand-five~~  
22 ~~hundred-dollars-for-the-fiscal-year-commencing-July-1,-1982-~~  
23 ~~ninety-thousand-dollars-for-the-fiscal-year-commencing-July-1-~~  
24 1983, ~~ninety-seven-thousand-five-hundred-dollars-for-the~~  
25 ~~fiscal-year-commencing-July-1,-1984,~~ one hundred five thousand  
26 dollars for the fiscal year commencing July 1, 1985, and one  
27 hundred twelve thousand five hundred dollars for each  
28 subsequent fiscal year.

29 b. For an extension district having a population of fifty  
30 thousand or more but less than ninety thousand and as provided  
31 in subsection 6, an annual levy of thirteen and one-half cents  
32 per thousand dollars of the assessed valuation of the taxable  
33 property in the district up to a maximum of one hundred thirty  
34 thousand five hundred dollars payable during the fiscal year  
35 commencing July 1, 1992, and an increase of nine thousand

1 dollars in the amount payable during each subsequent fiscal  
2 year.

3 4. a. For Except as provided in paragraph "b", for an  
4 extension district having a population of one hundred thousand  
5 or more, an annual levy not-to-exceed of thirteen and one-half  
6 cents per thousand dollars of the assessed valuation of the  
7 taxable property in the district up to a maximum of one  
8 hundred-ten-thousand-dollars-for-the-fiscal-year-commencing  
9 July-17-1982, one-hundred-twenty-thousand-dollars-for-the  
10 fiscal-year-commencing-July-17-1983, one-hundred-thirty  
11 thousand-dollars-for-the-fiscal-year-commencing-July-17-1984,  
12 one hundred forty thousand dollars for the fiscal year  
13 commencing July 1, 1985, and one hundred fifty thousand  
14 dollars for each subsequent fiscal year.

15 b. For an extension district having a population of ninety  
16 thousand or more but less than two hundred thousand and as  
17 provided in subsection 6, an annual levy of thirteen and one-  
18 half cents per thousand dollars of the assessed valuation of  
19 the taxable property in the district up to a maximum of one  
20 hundred eighty thousand dollars payable during the fiscal year  
21 commencing July 1, 1992, and an increase of fifteen thousand  
22 dollars in the amount payable during each subsequent fiscal  
23 year.

24 5. For an extension district having a population of two  
25 hundred thousand or more and as provided in subsection 6, an  
26 annual levy of five cents per thousand dollars of the assessed  
27 valuation of the taxable property in the district up to a  
28 maximum of two hundred thousand dollars payable during the  
29 fiscal year commencing July 1, 1992, and an increase of  
30 twenty-five thousand dollars in the amount payable during each  
31 subsequent fiscal year.

32 6. An extension council of an extension district may  
33 choose to be subject to the levy and revenue limits specified  
34 in paragraphs "b" of subsections 1, 2, 3, and 4 and subsection  
35 5 for the purpose of the annual levy for the fiscal year

1 commencing July 1, 1991. Before an extension district may be  
2 subject to the levy and revenue limits specified in paragraphs  
3 "b" of subsections 1, 2, 3, and 4 and subsection 5, for fiscal  
4 years beginning on or after July 1, 1992, the question of  
5 wether the district shall be subject to the levy and revenue  
6 limits as specified in such subsections must be submitted to  
7 the registered voters of the district. The question shall be  
8 submitted at the time of a state general election. If the  
9 question is approved by a majority of those voting on the  
10 question the levy and revenue limits specified in paragraphs  
11 "b" of subsections 1, 2, 3, and 4 and subsection 5, shall  
12 thereafter apply to the extension district. The question need  
13 only be approved at one state general election. If a majority  
14 of those voting on the question vote against the question, the  
15 district may continue to submit the question at subsequent  
16 state general elections until approved.

17 The extension council in each extension district shall  
18 comply with ~~the provisions of~~ chapter 24.

19 Sec. 2. Section 1 of this Act applies to property taxes  
20 levied for the fiscal year beginning July 1, 1991, which are  
21 payable in the fiscal year beginning July 1, 1992, and applies  
22 to property taxes levied for each subsequent fiscal year.

23 EXPLANATION

24 This bill increases annually the maximum amount of money an  
25 extension district may raise by the county agricultural  
26 extension education tax, beginning in the 1992-1993 fiscal  
27 year. However, in order for the increased maximum amount to  
28 be raised to apply for subsequent fiscal years, the district  
29 must have an election at which a majority of those voting on  
30 the question favor it.

31 This bill may create a state mandate under chapter 25B.

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SENATE AMENDMENT TO HOUSE FILE 691

H-3889

1 Amend House File 691, as passed by the House, as  
2 follows:

3 1. Page 2, line 18, by striking the words "one  
4 hundred" and inserting the following: "one-hundred  
5 ninety-five".

6 2. Page 3, line 4, by striking the words "one  
7 hundred" and inserting the following: "one-hundred  
8 ninety-five".

RECEIVED FROM THE SENATE

H-3889 FILED APRIL 25, 1991

*House Conference 4/26/91 (p. 108)*

HOUSE FILE 691  
FISCAL NOTE

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A fiscal note for House File 691 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

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House File 691 increases annually the maximum amount of money an extension district may raise by the county agricultural extension education tax, beginning in FY 1993. However, in order for the increased maximum amount to apply for subsequent fiscal years, the district must have an election at which a majority of those voting on the question favor it.

The bill may create a state mandate under Chapter 25B, Iowa Code.

Fiscal Effect

Under current law, the total statewide levy for extension districts is estimated to be approximately \$7.3 million in FY 1993; the current maximum statewide levy for FY 1994 is estimated to be \$7.6 million.

The bill in its unamended form, would provide for a maximum statewide levy of \$9.2 million for agricultural extension districts for FY 1993. This represents a \$1.6 million potential increase in property tax levies for agricultural extension districts.

To retain the higher levy ceiling, the district must have an election at which a majority of those voting favor retaining the higher tax.

Source: Department of Management

(LSB 1867hz, PDD)

FILED APRIL 19, 1991

BY DENNIS PROUTY, FISCAL DIRECTOR

## HOUSE FILE 691

H-3740

1 Amend House File 691 as follows:

2 1. By striking page 1, line 1, through page 4,  
3 line 18, and inserting the following:

4 "Section 1. Section 176A.10, Code 1991, is amended  
5 to read as follows:

6 176A.10 COUNTY AGRICULTURAL EXTENSION EDUCATION  
7 TAX.

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

17 1. For an extension district having a population  
18 of less than thirty thousand, an annual levy ~~not to~~  
19 ~~exceed-twenty-and-one-fourth of thirty cents per~~  
20 ~~thousand dollars of the assessed valuation of the~~  
21 ~~taxable property in the district up to a maximum of~~  
22 ~~fifty-five-thousand-dollars-for-the-fiscal-year~~  
23 ~~commencing-July-17-1982, sixty-thousand-dollars-for~~  
24 ~~the-fiscal-year-commencing-July-17-1983, sixty-five~~  
25 ~~thousand-dollars-for-the-fiscal-year-commencing-July~~  
26 ~~17-1984, seventy-thousand-dollars-for-the-fiscal-year~~  
27 ~~commencing-July-17-1985, and seventy-five-thousand~~  
28 ~~dollars-for eighty-seven thousand dollars payable~~  
29 ~~during the fiscal year commencing July 1, 1992, and~~  
30 ~~payable during each subsequent fiscal year.~~

31 2. For an extension district having a population  
32 of thirty thousand or more but less than fifty  
33 thousand ~~population~~, an annual levy ~~not-to-exceed of~~  
34 ~~twenty and one-fourth cents per thousand dollars of~~  
35 ~~the assessed valuation of the taxable property in the~~  
36 ~~district up to a maximum of sixty-six-thousand-dollars~~  
37 ~~for-the-fiscal-year-commencing-July-17-1982, seventy-~~  
38 ~~two-thousand-dollars-for-the-fiscal-year-commencing~~  
39 ~~July-17-1983, seventy-eight-thousand-dollars-for-the~~  
40 ~~fiscal-year-commencing-July-17-1984, eighty-four~~  
41 ~~thousand-dollars-for-the-fiscal-year-commencing-July~~  
42 ~~17-1985, and ninety-thousand-dollars-for one hundred~~  
43 ~~four thousand dollars payable during the fiscal year~~  
44 ~~commencing July 1, 1992, and payable during each~~  
45 ~~subsequent fiscal year.~~

46 3. For an extension district having a population  
47 of fifty thousand or more but less than one-hundred  
48 ~~ninety~~ thousand ~~population~~, an annual levy ~~not-to~~  
49 ~~exceed of~~ thirteen and one-half cents per thousand  
50 dollars of the assessed valuation of the taxable

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Page 2

1 property in the district up to a maximum of eighty-two  
2 thousand-five-hundred-dollars-for-the-fiscal-year  
3 commencing-July-1, 1982, ninety-thousand-dollars-for  
4 the-fiscal-year-commencing-July-1, 1983, ninety-seven  
5 thousand-five-hundred-dollars-for-the-fiscal-year  
6 commencing-July-1, 1984, one-hundred-five-thousand  
7 dollars-for-the-fiscal-year-commencing-July-1, 1985,  
8 and one-hundred-twelve-thousand-five-hundred-dollars  
9 for one hundred thirty thousand five hundred dollars  
10 payable during the fiscal year commencing July 1,  
11 1992, and payable during each subsequent fiscal year.

12 4. For an extension district having a population  
13 of one-hundred ninety thousand or more but less than  
14 two hundred thousand, an annual levy not-to-exceed of  
15 thirteen and one-half cents per thousand dollars of  
16 the assessed valuation of the taxable property in the  
17 district up to a maximum of one-hundred-ten-thousand  
18 dollars-for-the-fiscal-year-commencing-July-1, 1982,  
19 one-hundred-twenty-thousand-dollars-for-the-fiscal  
20 year-commencing-July-1, 1983, one-hundred-thirty  
21 thousand-dollars-for-the-fiscal-year-commencing-July  
22 1, 1984, one-hundred-forty-thousand-dollars-for-the  
23 fiscal-year-commencing-July-1, 1985, and one-hundred  
24 fifty-thousand-dollars-for one hundred eighty thousand  
25 dollars payable during the fiscal year commencing July  
26 1, 1992, and payable during each subsequent fiscal  
27 year.

28 5. For an extension district having a population  
29 of two hundred thousand or more, an annual levy of  
30 five cents per thousand dollars of the assessed  
31 valuation of the taxable property in the district up  
32 to a maximum of two hundred thousand dollars payable  
33 during the fiscal year commencing July 1, 1992, and  
34 payable during each subsequent fiscal year.

35 6. If an extension council of an extension  
36 district determines that its annual dollar amount  
37 received pursuant to subsection 1, 2, 3, 4, or 5 is  
38 insufficient to finance its operations, the extension  
39 council may increase the maximum amount. Before the  
40 new maximum amount shall go into effect, the extension  
41 council shall submit the question of increasing the  
42 maximum amount to the registered voters of the  
43 district. The ballot proposition shall specify the  
44 new maximum amount. The question of the increase may  
45 be submitted at the time of the state general election  
46 or city regular election, or may be submitted at a  
47 special election. If the question of the increase is  
48 approved by a majority of those voting on the question  
49 the extension council may raise up to the maximum  
50 amount approved. If a majority of those voting on the

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Page 3

1 question vote against the question the council may  
2 resubmit the question but not sooner than six months  
3 after the date of the election.

4 The extension council in each extension district  
5 shall comply with the-provisions-of chapter 24."

By MAULSBY of Calhoun

H-3740 FILED APRIL 19, 1991

LOST (p 1396)

HSB 226

Agriculture

Fogarty  
Hahn  
Brown  
DeLoat  
Hahn

HOUSE FILE 691  
BY (PROPOSED COMMITTEE ON  
AGRICULTURE BILL BY CHAIR-  
PERSON FOGARTY)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to the county agricultural extension education  
2 tax by adjusting the maximum levy and increasing the maximum  
3 dollar amount of property tax revenue which may be raised,  
4 establishing state supplemental assistance for districts which  
5 are unable to raise a minimum dollar amount by the permitted  
6 property tax levy, and providing an appropriation and  
7 effective and applicability dates.  
8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 176A.10, Code 1991, is amended to read  
2 as follows:

3 176A.10. COUNTY AGRICULTURAL EXTENSION EDUCATION TAX.

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

12 1. For an extension district having a population of less  
13 than thirty thousand, an annual levy ~~not-to-exceed-twenty-and~~  
14 ~~one-fourth of thirty~~ cents per thousand dollars of the  
15 assessed valuation of the taxable property in the district up  
16 to a maximum of ~~fifty-five-thousand-dollars-for-the-fiscal~~  
17 ~~year-commencing-July-17-1982, sixty-thousand-dollars-for-the~~  
18 ~~fiscal-year-commencing-July-17-1983, sixty-five-thousand~~  
19 ~~dollars-for-the-fiscal-year-commencing-July-17-1984, seventy~~  
20 ~~thousand-dollars-for-the-fiscal-year-commencing-July-17-1985,~~  
21 and seventy-five thousand dollars for payable during the  
22 fiscal year commencing July 1, 1990, eighty-seven thousand  
23 dollars payable during the fiscal year commencing July 1,  
24 1991, and an increase of six thousand dollars in the amount  
25 payable during each subsequent fiscal year.

26 2. For an extension district having a population of thirty  
27 thousand or more but less than fifty thousand ~~population,~~ an  
28 annual levy ~~not-to-exceed~~ of twenty and one-fourth cents per  
29 thousand dollars of the assessed valuation of the taxable  
30 property in the district up to a maximum of ~~sixty-six-thousand~~  
31 ~~dollars-for-the-fiscal-year-commencing-July-17-1982, seventy-~~  
32 ~~two-thousand-dollars-for-the-fiscal-year-commencing-July-17~~  
33 ~~1983, seventy-eight-thousand-dollars-for-the-fiscal-year~~  
34 ~~commencing-July-17-1984, eighty-four-thousand-dollars-for-the~~  
35 ~~fiscal-year-commencing-July-17-1985, and ninety thousand~~

1 dollars for payable during the fiscal year commencing July 1,  
2 1990, one hundred four thousand dollars payable during the  
3 fiscal year commencing July 1, 1991, and an increase of seven  
4 thousand dollars in the amount payable during each subsequent  
5 fiscal year.

6 3. For an extension district having a population of fifty  
7 thousand or more but less than one-hundred ninety thousand  
8 population, an annual levy not-to-exceed of thirteen and one-  
9 half cents per thousand dollars of the assessed valuation of  
10 the taxable property in the district up to a maximum of  
11 eighty-two-thousand-five-hundred-dollars-for-the-fiscal-year  
12 commencing-July-17-19827-ninety-thousand-dollars-for-the  
13 fiscal-year-commencing-July-17-19837-ninety-seven-thousand  
14 five-hundred-dollars-for-the-fiscal-year-commencing-July-17  
15 19847-one-hundred-five-thousand-dollars-for-the-fiscal-year  
16 commencing-July-17-19857-and one hundred twelve thousand five  
17 hundred dollars for payable during the fiscal year commencing  
18 July 1, 1990, one hundred thirty thousand five hundred dollars  
19 payable during the fiscal year commencing July 1, 1991, and an  
20 increase of nine thousand dollars in the amount payable during  
21 each subsequent fiscal year.

22 4. For an extension district having a population of one  
23 hundred ninety thousand or more but less than two hundred  
24 thousand, an annual levy not-to-exceed of thirteen and one-  
25 half cents per thousand dollars of the assessed valuation of  
26 the taxable property in the district up to a maximum of one  
27 hundred-ten-thousand-dollars-for-the-fiscal-year-commencing  
28 July-17-19827-one-hundred-twenty-thousand-dollars-for-the  
29 fiscal-year-commencing-July-17-19837-one-hundred-thirty  
30 thousand-dollars-for-the-fiscal-year-commencing-July-17-19847  
31 one-hundred-forty-thousand-dollars-for-the-fiscal-year  
32 commencing-July-17-19857-and one hundred fifty thousand  
33 dollars for payable during the fiscal year commencing July 1,  
34 1990, one hundred eighty thousand dollars payable during the  
35 fiscal year commencing July 1, 1991, and an increase of

1 fifteen thousand dollars in the amount payable during each  
2 subsequent fiscal year.

3 5. For an extension district having a population of two  
4 hundred thousand or more, an annual levy of five cents per  
5 thousand dollars of the assessed valuation of the taxable  
6 property in the district up to a maximum of one hundred fifty  
7 thousand dollars payable during the fiscal year commencing  
8 July 1, 1990, two hundred thousand dollars payable during the  
9 fiscal year commencing July 1, 1991, and an increase of  
10 twenty-five thousand dollars in the amount payable during each  
11 subsequent fiscal year.

12 The extension council in each extension district shall  
13 comply with ~~the provisions of~~ chapter 24.

14 Sec. 2. NEW SECTION. 176A.10A STATE SUPPLEMENTAL  
15 EXTENSION DISTRICT ASSISTANCE APPROPRIATION.

16 1. An extension district that is levying the maximum  
17 permitted tax levy allowed under section 176A.10 and is unable  
18 to raise sixty-nine thousand dollars from the levy and if the  
19 district's carryover unexpended balance in the county  
20 agricultural extension fund for the previous year did not  
21 exceed one-third of the previous fiscal year's expenditures,  
22 is entitled to state supplemental extension district  
23 assistance in the amount of the difference between the amount  
24 the extension district is able to raise by the maximum  
25 permitted tax levy and a dollar minimum of sixty-nine thousand  
26 dollars, with an increase in the dollar minimum of five  
27 thousand dollars for each subsequent fiscal year.

28 2. The board of supervisors of a county entitled to state  
29 supplemental extension district assistance under this section  
30 shall certify to the department of revenue and finance before  
31 July 1 of each year the amount of money to be raised by the  
32 maximum permitted tax levy under section 176A.10 in the fiscal  
33 year commencing July 1, and the amount of state supplemental  
34 assistance the extension district is entitled to for that  
35 fiscal year under subsection 1.

1 3. There is appropriated from the general fund of the  
2 state each fiscal year commencing July 1, 1992, to the  
3 department of revenue and finance an amount sufficient to  
4 provide state supplemental extension district assistance to  
5 the qualified extension districts as provided in this section.  
6 The director of revenue and finance shall issue warrants  
7 quarterly to the counties entitled to supplemental assistance.

8 Sec. 3. Section 176A.12, Code 1991, is amended to read as  
9 follows:

10 176A.12 COUNTY AGRICULTURAL EXTENSION FUND.

11 A county agricultural extension education fund shall be  
12 established in each county and the county treasurer of each  
13 county shall keep the amount of tax levied under this chapter  
14 and the amount of state supplemental extension district  
15 assistance received under section 176A.10A in that fund.

16 Before the fifteenth day of each month, the treasurer shall  
17 notify the chairperson of the county extension council of the  
18 amount collected for this fund to the first day of that month  
19 and shall pay that amount to the treasurer of the extension  
20 council as provided in section 331.552, subsection 29.

21 Sec. 4. Section 1 of this Act, being deemed of immediate  
22 importance, takes effect upon enactment and applies to  
23 property taxes levied for the fiscal year beginning July 1,  
24 1990, which are payable in the fiscal year beginning July 1,  
25 1991, and applies to property taxes levied for each subsequent  
26 fiscal year.

27 Sec. 5. Sections 2 and 3 of this Act take effect July 1,  
28 1991, for property taxes levied for the fiscal year beginning  
29 on July 1, 1991, which are payable in the fiscal year  
30 beginning July 1, 1992, and for property taxes levied for  
31 subsequent fiscal years.

32 EXPLANATION

33 This bill increases annually the maximum amount of money an  
34 extension district may raise by the county agricultural  
35 extension education tax, beginning in the 1991-1992 fiscal

1 year.

2 The bill also provides for an appropriation from the  
3 general fund of the state beginning with the 1992-1993 fiscal  
4 year to the department of revenue and finance to provide  
5 supplemental assistance to an extension district that is  
6 unable to raise a minimum of \$69,000 by the maximum permitted  
7 levy. The dollar minimum for these extension districts will  
8 increase each fiscal year by \$5,000. The county shall certify  
9 to the department of revenue and finance the amount of money  
10 to be raised by the levy and the amount of state supplemental  
11 assistance required.

12 This may bill create a state mandate under chapter 25B.

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HOUSE FILE 691

AN ACT

RELATING TO THE COUNTY AGRICULTURAL EXTENSION EDUCATION TAX BY ADJUSTING THE MAXIMUM LEVY AND INCREASING THE MAXIMUM DOLLAR AMOUNT OF PROPERTY TAX REVENUE WHICH MAY BE RAISED, AND PROVIDING EFFECTIVE AND APPLICABILITY DATES.

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

Section 1. Section 176A.10, Code 1991, is amended to read as follows:

176A.10 COUNTY AGRICULTURAL EXTENSION EDUCATION TAX.

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

1. a. Per Except as provided in paragraph "b", for an extension district having a population of less than thirty thousand, an annual levy not-to-exceed of twenty and one-fourth cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of fifty-five thousand dollars for the fiscal year commencing July 1, 1982; sixty thousand dollars for the fiscal year commencing July 1, 1983; sixty-five thousand dollars for the fiscal year

commencing July 1, 1984; seventy thousand dollars for the fiscal year commencing July 1, 1985, and seventy-five thousand dollars for each subsequent fiscal year.

b. For an extension district having a population of less than thirty thousand and as provided in subsection 6, an annual levy of thirty cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of eighty-seven thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of six thousand dollars in the amount payable during each subsequent fiscal year.

2. a. Per Except as provided in paragraph "b", for an extension district having a population of thirty thousand or more but less than fifty thousand population, an annual levy not-to-exceed of twenty and one-fourth cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of sixty-six thousand dollars for the fiscal year commencing July 1, 1992; seventy-two thousand dollars for the fiscal year commencing July 1, 1983; seventy-eight thousand dollars for the fiscal year commencing July 1, 1984; eighty-four thousand dollars for the fiscal year commencing July 1, 1985, and ninety thousand dollars for each subsequent fiscal year.

b. For an extension district having a population of thirty thousand or more but less than fifty thousand and as provided in subsection 6, an annual levy of twenty and one-fourth cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred four thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of seven thousand dollars in the amount payable during each subsequent fiscal year.

3. a. Per Except as provided in paragraph "b", for an extension district having a population of fifty thousand or more but less than one-hundred ninety-five thousand population, an annual levy not-to-exceed of thirteen and one-

eight cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of ~~eighty-two thousand five hundred dollars for the fiscal year commencing July 1, 1992; ninety thousand dollars for the fiscal year commencing July 1, 1983; ninety-seven thousand five hundred dollars for the fiscal year commencing July 1, 1984; one hundred five thousand dollars for the fiscal year commencing July 1, 1985, and one hundred twelve thousand five hundred dollars for each subsequent fiscal year.~~

b. For an extension district having a population of fifty thousand or more but less than ninety thousand and as provided in subsection 6, an annual levy of thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred thirty thousand five hundred dollars payable during the fiscal year commencing July 1, 1992, and an increase of nine thousand dollars in the amount payable during each subsequent fiscal year.

4. a. For Except as provided in paragraph "b", for an extension district having a population of one hundred ninety-five thousand or more, an annual levy not to exceed of thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred ten thousand dollars for the fiscal year commencing July 1, 1982; one hundred twenty thousand dollars for the fiscal year commencing July 1, 1983; one hundred thirty thousand dollars for the fiscal year commencing July 1, 1984; one hundred forty thousand dollars for the fiscal year commencing July 1, 1985, and one hundred fifty thousand dollars for each subsequent fiscal year.

b. For an extension district having a population of ninety thousand or more but less than two hundred thousand and as provided in subsection 6, an annual levy of thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one

hundred eighty thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of fifteen thousand dollars in the amount payable during each subsequent fiscal year.

5. For an extension district having a population of two hundred thousand or more and as provided in subsection 6, an annual levy of five cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of two hundred thousand dollars payable during the fiscal year commencing July 1, 1992, and an increase of twenty-five thousand dollars in the amount payable during each subsequent fiscal year.

6. An extension council of an extension district may choose to be subject to the levy and revenue limits specified in paragraphs "b" of subsections 1, 2, 3, and 4 and subsection 5 for the purpose of the annual levy for the fiscal year commencing July 1, 1991. Before an extension district may be subject to the levy and revenue limits specified in paragraphs "b" of subsections 1, 2, 3, and 4 and subsection 5, for fiscal years beginning on or after July 1, 1992, the question of whether the district shall be subject to the levy and revenue limits as specified in such subsections must be submitted to the registered voters of the district. The question shall be submitted at the time of a state general election. If the question is approved by a majority of those voting on the question the levy and revenue limits specified in paragraphs "b" of subsections 1, 2, 3, and 4 and subsection 5, shall thereafter apply to the extension district. The question need only be approved at one state general election. If a majority of those voting on the question vote against the question, the district may continue to submit the question at subsequent state general elections until approved.

The extension council in each extension district shall comply with the provisions of chapter 24.

Sec. 2. Section 1 of this Act applies to property taxes levied for the fiscal year beginning July 1, 1991, which are payable in the fiscal year beginning July 1, 1992, and applies to property taxes levied for each subsequent fiscal year.

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ROBERT C. ARNOULD  
Speaker of the House

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JOE J. WELSH  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 691, Seventy-fourth General Assembly.

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JOSEPH O'HERN  
Chief Clerk of the House

Approved May 09, 1991

**HF 691**

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TERRY E. BRANSTAD  
Governor