

FILED APR 09 1992

SENATE FILE 2364
BY COMMITTEE ON WAYS AND MEANS
Approved (p. 1350)
(SUCCESSOR TO SSB 2287)

Passed Senate, Date 4/10/92 (p. 1343) Passed House, Date 4/20/92 (p. 1645)
Vote: Ayes 47 Nays 0 Vote: Ayes 97 Nays 1

Approved April 29, 1992 (p. 1754)

Proposed Senate 4/21/92 (p. 1570)
ay 50, Nay 0

A BILL FOR

1 An Act relating to the time for paying of drainage or levee tax
2 assessments and providing effective and applicability
3 provisions.

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

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SF 2364

1 Section 1. Section 468.55, Code 1991, as amended by 1992
2 Iowa Acts, House File 2269, section 36, is amended to read as
3 follows:

4 468.55 ASSESSMENTS -- MATURITY AND COLLECTION.

5 All drainage or levee tax assessments become due and
6 payable with-the-first-half-of at the same time as ordinary
7 taxes, and shall be collected in the same manner with the same
8 interest for delinquency and the same manner of enforcing
9 collection by tax sales.

10 Sec. 2. This Act, being deemed of immediate importance,
11 takes effect upon enactment and applies to any drainage or
12 levee tax assessments payable on or after the effective date
13 of this Act.

14 EXPLANATION

15 The bill provides that under section 468.55, any drainage
16 or levee tax assessments may be paid in the same manner and
17 time as ordinary taxes. This would allow these taxes to be
18 paid in installments which was the law prior to the enactment
19 of House File 2269 in the 1992 Session which required payment
20 to be made in one installment by October 1.

21 The bill takes effect upon enactment and applies to
22 drainage or levee tax assessments payable on or after the
23 effective date of the bill.

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SENATE FILE 2364

H-5887

1 Amend Senate File 2364, as passed by the Senate, as
2 follows:

3 1. Page 1, line 9, by inserting after the word
4 "sales." the following: "However, the board may
5 require the tax assessment be paid fully with the
6 first half of ordinary taxes."

By McNEAL of Hardin

H-5887 FILED APRIL 13, 1992

W/L 4/20

SENATE FILE 2364

H-5896

1 Amend Senate File 2364, as passed by the Senate, as
2 follows:

3 1. Page 1, by striking line 6 and inserting the
4 following: "payable with the first half of ordinary".

5 2. Page 1, line 9, by inserting after the word
6 "sales." the following: "As an alternative, the
7 certifying authority may request that the annual
8 installment be payable in two equal payments, one-half
9 with the September payment of ordinary taxes and one-
10 half payable with the March payment of ordinary
11 taxes."

By COMMITTEE ON WAYS AND MEANS
GRONINGA of Cerro Gordo,
Chairperson

H-5896 FILED APRIL 14, 1992

Adopted 4/20 (p. 1644)

HOUSE AMENDMENT TO
SENATE FILE 2364

S-5756

1 Amend Senate File 2364, as passed by the Senate, as
2 follows:
3 1. Page 1, by striking line 6 and inserting the
4 following: "payable with the first half of ordinary".
5 2. Page 1, line 9, by inserting after the word
6 "sales." the following: "As an alternative, the
7 certifying authority may request that the annual
8 installment be payable in two equal payments, one-half
9 with the September payment of ordinary taxes and one-
10 half payable with the March payment of ordinary
11 taxes."

RECEIVED FROM THE HOUSE

S-5756 FILED APRIL 20, 1992

Senate concurred 4/21 (p 1522)

HUSAK, CH.
FRAISE
MCLAREN

SSB 2287

WAYS + MEANS Now /

SENATE FILE 2364
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON DIELEMAN)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the time for paying of drainage or levee tax
2 assessments and providing effective and applicability
3 provisions.

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

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1 Section 1. Section 468.55, Code 1991, as amended by 1992
2 Iowa Acts, House File 2269, section 36, is amended to read as
3 follows:

4 468.55 ASSESSMENTS -- MATURITY AND COLLECTION.

5 All drainage or levee tax assessments become due and
6 payable ~~with-the-first-half-of~~ at the same time as ordinary
7 taxes, and shall be collected in the same manner with the same
8 interest for delinquency and the same manner of enforcing
9 collection by tax sales.

10 Sec. 2. This Act, being deemed of immediate importance,
11 takes effect upon enactment and applies to any drainage or
12 levee tax assessments payable on or after the effective date
13 of this Act.

14 EXPLANATION

15 The bill provides that under section 468.55, any drainage
16 or levee tax assessments may be paid in the same manner and
17 time as ordinary taxes. This would allow these taxes to be
18 paid in installments which was the law prior to the enactment
19 of House File 2269 in the 1992 Session which required payment
20 to be made in one installment by October 1.

21 The bill takes effect upon enactment and applies to
22 drainage or levee tax assessments payable on or after the
23 effective date of the bill.

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levee tax assessments payable on or after the effective date of this Act.

SENATE FILE 2364

AN ACT

RELATING TO THE TIME FOR PAYING OF DRAINAGE OR LEVEE TAX ASSESSMENTS AND PROVIDING EFFECTIVE AND APPLICABILITY PROVISIONS.

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

Section 1. Section 468.55, Code 1991, as amended by 1992 Iowa Acts, House File 2269, section 36, is amended to read as follows:

468.55 ASSESSMENTS -- MATURITY AND COLLECTION.

All drainage or levee tax assessments become due and payable with the first half of ordinary taxes, and shall be collected in the same manner with the same interest for delinquency and the same manner of enforcing collection by tax sales. As an alternative, the certifying authority may request that the annual installment be payable in two equal payments, one-half with the September payment of ordinary taxes and one-half payable with the March payment of ordinary taxes.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment and applies to any drainage or

.....
MICHAEL E. GRONSTAL
President of the Senate

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ROBERT C. ARNOULD
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2364, Seventy-fourth General Assembly.

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JOHN P. DWYER
Secretary of the Senate

Approved April 29, 1992

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TERRY E. BRANSTAD
Governor