

APR 19 1993

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HOUSE FILE 663

BY COMMITTEE ON WAYS AND MEANS

WAYS & MEANS CALENDAR

(SUCCESSOR TO HSB 302)

Passed House, Date 4/26/93 Passed Senate, Date 4/29/93 ^(P. 1469)
 Vote: Ayes 99 Nays 0 Vote: Ayes 46 Nays 0
 Approved May 19, 1993

A BILL FOR

1 An Act relating to an increase in property tax dollars certified
 2 for purposes of the property tax limitation for the fiscal
 3 year beginning July 1, 1994.

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

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HF 663

1 Section 1. Section 444.25, subsection 3, paragraph d,
2 unnumbered paragraph 1, Code 1993, is amended to read as
3 follows:

4 Unusual need for additional moneys to finance existing
5 programs which would provide substantial benefit to city or
6 county residents or compelling need to finance new programs
7 which would provide substantial benefit to city or county
8 residents. The increase in taxes levied under this exception
9 for the fiscal year beginning July 1, 1993, is limited to no
10 more than the product of the total tax dollars levied in the
11 fiscal year beginning July 1, 1992, and the percent change in
12 the price index for government purchases by type for state and
13 local governments computed for calendar year 1992.

14 PARAGRAPH DIVIDED. The increase in taxes levied under this
15 exception for the fiscal year beginning July 1, 1994, is
16 limited to no more than the sum of the following:

17 (1) The product of the total tax dollars levied in the
18 fiscal year beginning July 1, 1993, and the seventeen-
19 hundredths of one percent.

20 (2) The percent change in the price index for government
21 purchases by type for state and local governments computed for
22 calendar year 1993 times the sum of the total tax dollars
23 levied in the fiscal year beginning July 1, 1993, plus the
24 amount in subparagraph (1).

25 PARAGRAPH DIVIDED. The For purposes of this paragraph, the
26 price index for government purchases by type for state and
27 local governments is defined by the bureau of economic
28 analysis of the United States department of commerce and
29 published in table 7.11 of the national income and products
30 accounts. For purposes of this paragraph, tax dollars levied
31 in the fiscal years beginning July 1, 1992, and July 1, 1993,
32 shall not include funds levied for paragraphs "a", "b", and
33 "c" of this subsection.

34 EXPLANATION

35 This bill increases the amount of property tax dollars

1 which may be certified and the amount of property tax dollars
2 used as the base upon which is calculated the property tax
3 limitation exception due to an unusual need for additional
4 moneys to fund existing programs for the second fiscal year,
5 beginning July 1, 1994, of the two-year property tax
6 limitation. The base is increased by .17 of a percent, which
7 is the difference between the percent change in the price
8 index for government purchases by type for state and local
9 governments computed for calendar year 1992 and the implicit
10 price deflator for the gross domestic product computed for
11 calendar year 1992.

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HOUSE FILE 663
FISCAL NOTE

A fiscal note for House File 663 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.

House File 663 allows cities and counties to increase property tax dollars certified in FY 1994 by 0.17% if the local government issued two publications of intent to increase its levy and held two public hearings on this issue.

In FY 1995, cities and counties that did not take advantage of the 0.17% adjustment in FY 1994 but do issue two publications of intent to increase property taxes and hold two public hearings on the issue for FY 1995 will be allowed to incorporate the 0.17% adjustment for FY 1995.

FISCAL IMPACT:

House File 663 will allow certain cities and counties that issue two publications of intent to increase property taxes and hold two public hearings on the issue to increase the local governments levy by 0.17%. The number of local governments that will choose to use this option is unknown at this time. If every city and county imposed the increase of 0.17% in FY 1994 it would increase property taxes by a maximum of \$1.5 million

The fiscal impact would fall somewhere between \$0.0 and \$1.5 million depending on the number of local entities participating.

Source: Department of Management

(LSB 2679h, BDH)

FILED APRIL 22, 1993

BY DENNIS PROUTY, FISCAL DIRECTOR

HOUSE FILE 663

H-4145

1 Amend House File 663 as follows:

2 1. Page 1, by inserting before line 1 the
3 following:

4 "Section 1. Section 444.25, subsection 1,
5 unnumbered paragraph 1, Code 1993, is amended to read
6 as follows:

7 The maximum amount of property tax dollars which
8 may be certified by a county for taxes payable in the
9 fiscal year beginning July 1, 1993, shall not exceed
10 the amount of property tax dollars certified by the
11 county for taxes payable in the fiscal year beginning
12 July 1, 1992, and, except as otherwise provided in
13 section 444.28, the maximum amount of property tax
14 dollars which may be certified by a county for taxes
15 payable in the fiscal year beginning July 1, 1994,
16 shall not exceed the amount of property tax dollars
17 certified by the county for taxes payable in the
18 fiscal year beginning July 1, 1993, for each of the
19 levies for the following, except for the levies on the
20 increase in taxable valuation due to new construction,
21 additions or improvements to existing structures,
22 remodeling of existing structures for which a building
23 permit is required, annexation, and phasing out of tax
24 exemptions, and on the increase in valuation of
25 taxable property as a result of a comprehensive
26 revaluation by a private appraiser under a contract
27 entered into prior to January 1, 1992, or as a result
28 of a comprehensive revaluation directed or authorized
29 by the conference board prior to January 1, 1992, with
30 documentation of the contract, authorization, or
31 directive on the revaluation provided to the director
32 of revenue and finance, if the levies are equal to or
33 less than the levies for the previous year, levies on
34 that portion of the taxable property located in an
35 urban renewal project the tax revenues from which are
36 no longer divided as provided in section 403.19,
37 subsection 2, or as otherwise provided in this
38 section:

39 Sec. ____ . Section 444.25, subsection 2, unnumbered
40 paragraph 1, Code 1993, is amended to read as follows:

41 The maximum amount in property tax dollars which
42 may be certified by a city for taxes payable in the
43 fiscal year beginning July 1, 1993, shall not exceed
44 the amount in property tax dollars certified by the
45 city for taxes payable in the fiscal year beginning
46 July 1, 1992, and, except as otherwise provided in
47 section 444.28, the maximum amount of property tax
48 dollars which may be certified by a city for taxes
49 payable in the fiscal year beginning July 1, 1994,
50 shall not exceed the amount of property tax dollars

H-4145

B-4145

Page 2

1 certified by the city for taxes payable in the fiscal
2 year beginning July 1, 1993, for each of the levies
3 for the following, except for the levies on the
4 increase in taxable valuation due to new construction,
5 additions or improvements to existing structures,
6 remodeling of existing structures for which a building
7 permit is required, annexation, and phasing out of tax
8 exemptions, and on the increase in valuation of
9 taxable property as a result of a comprehensive
10 revaluation by a private appraiser under a contract
11 entered into prior to January 1, 1992, or as a result
12 of a comprehensive revaluation directed or authorized
13 by the conference board prior to January 1, 1992, with
14 documentation of the contract, authorization, or
15 directive on the revaluation provided to the director
16 of revenue and finance, if the levies are equal to or
17 less than the levies for the previous year, levies on
18 that portion of the taxable property located in an
19 urban renewal project the tax revenues from which are
20 no longer divided as provided in section 403.19,
21 subsection 2, or as otherwise provided in this
22 section:":

23 2. Page 1, by inserting after line 33, the
24 following:

25 "Sec. NEW SECTION. 444.28 PROPERTY TAX
26 LIMITATION FOR 1995 FISCAL YEAR -- EXCEPTION.

27 For those cities and counties which applied for an
28 exception under section 444.25, subsection 3,
29 paragraph "d", for the fiscal year beginning July 1,
30 1993, but did not apply for that exception for the
31 fiscal year beginning July 1, 1994, the maximum amount
32 of property tax dollars which may be certified by the
33 city or county for taxes payable in the fiscal year
34 beginning July 1, 1994, shall not exceed the sum of
35 the following:

36 (1) The product of the amount of property tax
37 dollars certified for taxes payable in the fiscal year
38 beginning July 1, 1993, and seventeen-hundredths of one
39 percent.

40 (2) The product of the amount of property tax
41 dollars certified for taxes payable in the fiscal year
42 beginning July 1, 1993, and seventeen-hundredths of one
43 percent plus the amount of property tax dollars
44 certified for taxes payable in the fiscal year
45 beginning July 1, 1993."

46 3. By renumbering as necessary.

By GRIFF OF Crawford

B-4145 FILED APRIL 22, 1993

Adopted
4-26-93
(p. 1657)

HOUSE FILE 663
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 302)

(As Amended and Passed by the House April 26, 1993)

Passed House, ^{P.} Date 4/26/93 Passed Senate, ^(P. 1469) Date 4/29/93
Vote: Ayes 99 Nays 0 Vote: Ayes 46 Nays 0
Approved May 19, 1993

A BILL FOR

1 An Act relating to an increase in property tax dollars certified
2 for purposes of the property tax limitation for the fiscal
3 year beginning July 1, 1994.

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

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House Amendments _____

1 Section 1. Section 444.25, subsection 1, unnumbered
2 paragraph 1, Code 1993, is amended to read as follows:

3 The maximum amount of property tax dollars which may be
4 certified by a county for taxes payable in the fiscal year
5 beginning July 1, 1993, shall not exceed the amount of
6 property tax dollars certified by the county for taxes payable
7 in the fiscal year beginning July 1, 1992, and, except as
8 otherwise provided in section 444.28, the maximum amount of
9 property tax dollars which may be certified by a county for
10 taxes payable in the fiscal year beginning July 1, 1994, shall
11 not exceed the amount of property tax dollars certified by the
12 county for taxes payable in the fiscal year beginning July 1,
13 1993, for each of the levies for the following, except for the
14 levies on the increase in taxable valuation due to new
15 construction, additions or improvements to existing
16 structures, remodeling of existing structures for which a
17 building permit is required, annexation, and phasing out of
18 tax exemptions, and on the increase in valuation of taxable
19 property as a result of a comprehensive revaluation by a
20 private appraiser under a contract entered into prior to
21 January 1, 1992, or as a result of a comprehensive revaluation
22 directed or authorized by the conference board prior to
23 January 1, 1992, with documentation of the contract,
24 authorization, or directive on the revaluation provided to the
25 director of revenue and finance, if the levies are equal to or
26 less than the levies for the previous year, levies on that
27 portion of the taxable property located in an urban renewal
28 project the tax revenues from which are no longer divided as
29 provided in section 403.19, subsection 2, or as otherwise
30 provided in this section:

31 Sec. 2. Section 444.25, subsection 2, unnumbered paragraph
32 1, Code 1993, is amended to read as follows:

33 The maximum amount in property tax dollars which may be
34 certified by a city for taxes payable in the fiscal year
35 beginning July 1, 1993, shall not exceed the amount in

1 property tax dollars certified by the city for taxes payable
2 in the fiscal year beginning July 1, 1992, and, except as
3 otherwise provided in section 444.28, the maximum amount of
4 property tax dollars which may be certified by a city for
5 taxes payable in the fiscal year beginning July 1, 1994, shall
6 not exceed the amount of property tax dollars certified by the
7 city for taxes payable in the fiscal year beginning July 1,
8 1993, for each of the levies for the following, except for the
9 levies on the increase in taxable valuation due to new
10 construction, additions or improvements to existing
11 structures, remodeling of existing structures for which a
12 building permit is required, annexation, and phasing out of
13 tax exemptions, and on the increase in valuation of taxable
14 property as a result of a comprehensive revaluation by a
15 private appraiser under a contract entered into prior to
16 January 1, 1992, or as a result of a comprehensive revaluation
17 directed or authorized by the conference board prior to
18 January 1, 1992, with documentation of the contract,
19 authorization, or directive on the revaluation provided to the
20 director of revenue and finance, if the levies are equal to or
21 less than the levies for the previous year, levies on that
22 portion of the taxable property located in an urban renewal
23 project the tax revenues from which are no longer divided as
24 provided in section 403.19, subsection 2, or as otherwise
25 provided in this section:

26 Sec. 3. Section 444.25, subsection 3, paragraph d,
27 unnumbered paragraph 1, Code 1993, is amended to read as
28 follows:

29 Unusual need for additional moneys to finance existing
30 programs which would provide substantial benefit to city or
31 county residents or compelling need to finance new programs
32 which would provide substantial benefit to city or county
33 residents. The increase in taxes levied under this exception
34 for the fiscal year beginning July 1, 1993, is limited to no
35 more than the product of the total tax dollars levied in the

1 fiscal year beginning July 1, 1992, and the percent change in
2 the price index for government purchases by type for state and
3 local governments computed for calendar year 1992.

4 PARAGRAPH DIVIDED. The increase in taxes levied under this
5 exception for the fiscal year beginning July 1, 1994, is
6 limited to no more than the sum of the following:

7 (1) The product of the total tax dollars levied in the
8 fiscal year beginning July 1, 1993, and the seventeen-
9 hundredths of one percent.

10 (2) The percent change in the price index for government
11 purchases by type for state and local governments computed for
12 calendar year 1993 times the sum of the total tax dollars
13 levied in the fiscal year beginning July 1, 1993, plus the
14 amount in subparagraph (1).

15 PARAGRAPH DIVIDED. The For purposes of this paragraph, the
16 price index for government purchases by type for state and
17 local governments is defined by the bureau of economic
18 analysis of the United States department of commerce and
19 published in table 7.11 of the national income and products
20 accounts. For purposes of this paragraph, tax dollars levied
21 in the fiscal years beginning July 1, 1992, and July 1, 1993,
22 shall not include funds levied for paragraphs "a", "b", and
23 "c" of this subsection.

24 Sec. 4. NEW SECTION. 444.28 PROPERTY TAX LIMITATION FOR
25 1995 FISCAL YEAR -- EXCEPTION.

26 For those cities and counties which applied for an
27 exception under section 444.25, subsection 3, paragraph "d",
28 for the fiscal year beginning July 1, 1993, but did not apply
29 for that exception for the fiscal year beginning July 1, 1994,
30 the maximum amount of property tax dollars which may be
31 certified by the city or county for taxes payable in the
32 fiscal year beginning July 1, 1994, shall not exceed the sum
33 of the following:

34 (1) The product of the amount of property tax dollars
35 certified for taxes payable in the fiscal year beginning July

1 1, 1993, and seventeen-hundredths of one percent.

2 (2) The product of the amount of property tax dollars
3 certified for taxes payable in the fiscal year beginning July
4 1, 1993, and seventeen-hundredths of one percent plus the
5 amount of property tax dollars certified for taxes payable in
6 the fiscal year beginning July 1, 1993.

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Grus, Chair
Burke
Renten

HSB 302

WAYS AND MEANS

HOUSE FILE 667

BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL
BY CHAIRPERSON HANSON
of Delaware)

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

A BILL FOR

1 An Act relating to an increase in property tax dollars certified
2 for purposes of the property tax limitation for the fiscal
3 year beginning July 1, 1994.

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

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1 Section 1. Section 444.25, subsection 1, unnumbered
2 paragraph 1, Code 1993, is amended to read as follows:

3 The maximum amount of property tax dollars which may be
4 certified by a county for taxes payable in the fiscal year
5 beginning July 1, 1993, shall not exceed the amount of
6 property tax dollars certified by the county for taxes payable
7 in the fiscal year beginning July 1, 1992, and the maximum
8 amount of property tax dollars which may be certified by a
9 county for taxes payable in the fiscal year beginning July 1,
10 1994, shall not exceed the sum of the amount of property tax
11 dollars certified by the county for taxes payable in the
12 fiscal year beginning July 1, 1993, and the product of
13 seventeen hundredths of one percent and the amount of property
14 tax dollars certified by the county for taxes payable in the
15 fiscal year beginning July 1, 1993, for each of the levies for
16 the following, except for the levies on the increase in
17 taxable valuation due to new construction, additions or
18 improvements to existing structures, remodeling of existing
19 structures for which a building permit is required,
20 annexation, and phasing out of tax exemptions, and on the
21 increase in valuation of taxable property as a result of a
22 comprehensive revaluation by a private appraiser under a
23 contract entered into prior to January 1, 1992, or as a result
24 of a comprehensive revaluation directed or authorized by the
25 conference board prior to January 1, 1992, with documentation
26 of the contract, authorization, or directive on the
27 revaluation provided to the director of revenue and finance,
28 if the levies are equal to or less than the levies for the
29 previous year, levies on that portion of the taxable property
30 located in an urban renewal project the tax revenues from
31 which are no longer divided as provided in section 403.19,
32 subsection 2, or as otherwise provided in this section:

33 Sec. 2. Section 444.25, subsection 2, unnumbered paragraph
34 1, Code 1993, is amended to read as follows:

35 The maximum amount in property tax dollars which may be

1 certified by a city for taxes payable in the fiscal year
2 beginning July 1, 1993, shall not exceed the amount in
3 property tax dollars certified by the city for taxes payable
4 in the fiscal year beginning July 1, 1992, and the maximum
5 amount of property tax dollars which may be certified by a
6 city for taxes payable in the fiscal year beginning July 1,
7 1994, shall not exceed the sum of the amount of property tax
8 dollars certified by the city for taxes payable in the fiscal
9 year beginning July 1, 1993, and the product of seventeen
10 hundredths of one percent and the amount of property tax
11 dollars certified by the city for taxes payable in the fiscal
12 year beginning July 1, 1993, for each of the levies for the
13 following, except for the levies on the increase in taxable
14 valuation due to new construction, additions or improvements
15 to existing structures, remodeling of existing structures for
16 which a building permit is required, annexation, and phasing
17 out of tax exemptions, and on the increase in valuation of
18 taxable property as a result of a comprehensive revaluation by
19 a private appraiser under a contract entered into prior to
20 January 1, 1992, or as a result of a comprehensive revaluation
21 directed or authorized by the conference board prior to
22 January 1, 1992, with documentation of the contract,
23 authorization, or directive on the revaluation provided to the
24 director of revenue and finance, if the levies are equal to or
25 less than the levies for the previous year, levies on that
26 portion of the taxable property located in an urban renewal
27 project the tax revenues from which are no longer divided as
28 provided in section 403.19, subsection 2, or as otherwise
29 provided in this section:

30

EXPLANATION

31 This bill increases the maximum amount of property tax
32 dollars which may be certified for the second fiscal year,
33 beginning July 1, 1994, of the two-year property tax
34 limitation by .17 percent. That figure is the difference
35 between the percent change in the price index for government

S.F. _____ H.F. _____

1 purchases by type for state and local governments computed for
2 calendar year 1992 and the implicit price deflator for the
3 gross domestic product computed for calendar year 1992.

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LSB 2679HC 75

sc/jw/5

HOUSE FILE 663

AN ACT

RELATING TO AN INCREASE IN PROPERTY TAX DOLLARS CERTIFIED FOR PURPOSES OF THE PROPERTY TAX LIMITATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1994.

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

Section 1. Section 444.25, subsection 1, unnumbered paragraph 1, Code 1993, is amended to read as follows:

The maximum amount of property tax dollars which may be certified by a county for taxes payable in the fiscal year beginning July 1, 1993, shall not exceed the amount of property tax dollars certified by the county for taxes payable in the fiscal year beginning July 1, 1992, and, except as otherwise provided in section 444.28, the maximum amount of property tax dollars which may be certified by a county for taxes payable in the fiscal year beginning July 1, 1994, shall not exceed the amount of property tax dollars certified by the county for taxes payable in the fiscal year beginning July 1, 1993, for each of the levies for the following, except for the levies on the increase in taxable valuation due to new construction, additions or improvements to existing structures, remodeling of existing structures for which a building permit is required, annexation, and phasing out of tax exemptions, and on the increase in valuation of taxable property as a result of a comprehensive revaluation by a private appraiser under a contract entered into prior to January 1, 1992, or as a result of a comprehensive revaluation directed or authorized by the conference board prior to January 1, 1992, with documentation of the contract, authorization, or directive on the revaluation provided to the director of revenue and finance, if the levies are equal to or less than the levies for the previous year, levies on that portion of the taxable property located in an urban renewal

project the tax revenues from which are no longer divided as provided in section 403.19, subsection 2, or as otherwise provided in this section:

Sec. 2. Section 444.25, subsection 2, unnumbered paragraph 1, Code 1993, is amended to read as follows:

The maximum amount in property tax dollars which may be certified by a city for taxes payable in the fiscal year beginning July 1, 1993, shall not exceed the amount in property tax dollars certified by the city for taxes payable in the fiscal year beginning July 1, 1992, and, except as otherwise provided in section 444.28, the maximum amount of property tax dollars which may be certified by a city for taxes payable in the fiscal year beginning July 1, 1994, shall not exceed the amount of property tax dollars certified by the city for taxes payable in the fiscal year beginning July 1, 1993, for each of the levies for the following, except for the levies on the increase in taxable valuation due to new construction, additions or improvements to existing structures, remodeling of existing structures for which a building permit is required, annexation, and phasing out of tax exemptions, and on the increase in valuation of taxable property as a result of a comprehensive revaluation by a private appraiser under a contract entered into prior to January 1, 1992, or as a result of a comprehensive revaluation directed or authorized by the conference board prior to January 1, 1992, with documentation of the contract, authorization, or directive on the revaluation provided to the director of revenue and finance, if the levies are equal to or less than the levies for the previous year, levies on that portion of the taxable property located in an urban renewal project the tax revenues from which are no longer divided as provided in section 403.19, subsection 2, or as otherwise provided in this section:

Sec. 3. Section 444.25, subsection 3, paragraph d, unnumbered paragraph 1, Code 1993, is amended to read as follows:

Unusual need for additional moneys to finance existing programs which would provide substantial benefit to city or county residents or compelling need to finance new programs which would provide substantial benefit to city or county residents. The increase in taxes levied under this exception for the fiscal year beginning July 1, 1993, is limited to no more than the product of the total tax dollars levied in the fiscal year beginning July 1, 1992, and the percent change in the price index for government purchases by type for state and local governments computed for calendar year 1992.

PARAGRAPH DIVIDED. The increase in taxes levied under this exception for the fiscal year beginning July 1, 1994, is limited to no more than the sum of the following:

(1) The product of the total tax dollars levied in the fiscal year beginning July 1, 1993, and the ~~seventeen-~~ hundredths of one percent.

(2) The percent change in the price index for government purchases by type for state and local governments computed for calendar year 1993 times the sum of the total tax dollars levied in the fiscal year beginning July 1, 1993, plus the amount in subparagraph (1).

PARAGRAPH DIVIDED. The For purposes of this paragraph, the price index for government purchases by type for state and local governments is defined by the bureau of economic analysis of the United States department of commerce and published in table 7.11 of the national income and products accounts. For purposes of this paragraph, tax dollars levied in the fiscal years beginning July 1, 1992, and July 1, 1993, shall not include funds levied for paragraphs "a", "b", and "c" of this subsection.

Sec. 4. NEW SECTION. 444.28 PROPERTY TAX LIMITATION FOR 1995 FISCAL YEAR -- EXCEPTION.

For those cities and counties which applied for an exception under section 444.25, subsection 3, paragraph "d", for the fiscal year beginning July 1, 1993, but did not apply for that exception for the fiscal year beginning July 1, 1994, the maximum amount of property tax dollars which may be

certified by the city or county for taxes payable in the fiscal year beginning July 1, 1994, shall not exceed the sum of the following:

(1) The product of the amount of property tax dollars certified for taxes payable in the fiscal year beginning July 1, 1993, and seventeen-hundredths of one percent.

(2) The product of the amount of property tax dollars certified for taxes payable in the fiscal year beginning July 1, 1993, and seventeen-hundredths of one percent plus the amount of property tax dollars certified for taxes payable in the fiscal year beginning July 1, 1993.

HAROLD VAN MAANEN
Speaker of the House

LEONARD L. BOSWELL
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 663, Seventy-fifth General Assembly.

ELIZABETH ISAACSON
Chief Clerk of the House
Approved May 19, 1993

TERRY E. BRANSTAD
Governor