

FEB 2 2000

LOCAL GOVERNMENT

HOUSE FILE 2129
BY JENKINS

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

A BILL FOR

1 An Act relating to the tax for maintenance of a city or county
2 assessor's office and providing an applicability date.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2129

1 Section 1. Section 441.16, unnumbered paragraph 7, Code
2 1999, is amended to read as follows:

3 Any tax for the maintenance of the office of assessor and
4 other assessment procedure shall be levied only upon the
5 property in the area assessed by said the assessor and such
6 the tax levy shall not exceed forty-and-one-half-cents-per
7 thousand-dollars-of-assessed-value-in-assessing-areas-where
8 the-valuation-upon-which-the-tax-is-levied-does-not-exceed
9 ninety-two-million, six-hundred-thousand-dollars, thirty-three
10 and-three-fourths-cents-per-thousand-dollars-of-assessed-value
11 in-assessing-areas-where-the-valuation-upon-which-the-tax-is
12 levied-exceeds-ninety-two-million, six-hundred-thousand
13 dollars-and-does-not-exceed-one-hundred-eleven-million, one
14 hundred-twenty-thousand-dollars, twenty-seven-cents-per
15 thousand-dollars-of-assessed-value-in-assessing-areas-where
16 the-valuation-upon-which-the-tax-is-levied-exceeds-one-hundred
17 eleven-million, one-hundred-twenty-thousand-dollars the rate
18 necessary to collect the sum of fifty thousand dollars plus
19 the amount that can be raised by a levy of twenty-seven cents
20 per thousand dollars of assessed value of such property. The
21 county treasurer shall credit the sums received from such levy
22 to a separate fund to be known as the "assessment expense
23 fund" and from which fund all expenses incurred under this
24 chapter shall be paid. In the case of a county where there is
25 more than one assessor the treasurer shall maintain separate
26 assessment expense funds for each assessor.

27 Sec. 2. APPLICABILITY. This Act applies to the fiscal
28 year beginning July 1, 2000, and to all subsequent fiscal
29 years.

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EXPLANATION

31 City and county assessors are allowed by law to certify a
32 property tax levy to pay the operational expenses of the
33 assessor's office. The assessment expense fund has a limit on
34 the rate of tax according to the amount of assessed value in
35 the city or county. This bill eliminates that method of

1 limiting the fund and provides that the assessor may raise an
2 amount equal to \$50,000 plus the amount raised by a levy of 27
3 cents per \$1,000 of assessed value of the property.

4 The bill applies to the fiscal year beginning July 1, 2000,
5 and all subsequent fiscal years.

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