

MAR 8 1999

LOCAL GOVERNMENT

HOUSE FILE  
BY JENKINS

*560*

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

**A BILL FOR**

1 An Act relating to the assessment expense fund of a city or  
2 county and providing an applicability date.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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*HF 560*

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.

#### 30 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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