

Maddox
McKibben
DeLuehery

SSB-3117
Ways & Means
Succeeded By
SF/HF 2418

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON JOHNSON)

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

A BILL FOR

1 An Act relating to certification of property taxes by townships
2 and providing an effective date.

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

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1 Section 1. Section 331.401, subsection 1, paragraph k,
2 Code Supplement 1999, is amended by adding the following new
3 unnumbered paragraph:

4 NEW UNNUMBERED PARAGRAPH. If by April 1 of each year a
5 township fails to certify property taxes as prescribed in
6 section 359.17, fix and levy the amount of such taxes.

7 Sec. 2. Section 359.17, Code 1999, is amended by adding
8 the following new unnumbered paragraph:

9 NEW UNNUMBERED PARAGRAPH. The chairperson of the board of
10 township trustees shall certify to the county auditor and
11 board of supervisors by no later than March 15 of each year,
12 the township property taxes for the fiscal year as fixed and
13 levied by the board of township trustees. Such certification
14 shall be on forms, and pursuant to instructions, prescribed by
15 the department of management.

16 Sec. 3. TRANSITION.

17 1. Notwithstanding section 331.401, subsection 1,
18 paragraph "k", as amended by this Act, if a township fails to
19 certify property taxes as prescribed in section 359.17 by May
20 1, 2000, the board of supervisors shall fix and levy such
21 property taxes pursuant to that section for property taxes due
22 and payable in the fiscal year beginning July 1, 2000.

23 2. Notwithstanding section 359.17, as amended by this Act,
24 the chairperson of the board of township trustees shall have
25 until April 15, 2000, to certify township property taxes
26 pursuant to that section for property taxes due and payable in
27 the fiscal year beginning July 1, 2000.

28 Sec. 4. EFFECTIVE DATE. This Act, being deemed of
29 immediate importance, takes effect upon enactment.

30 EXPLANATION

31 This bill requires that township property taxes be
32 certified by the board of township trustees to the county
33 auditor and county board of supervisors by March 15 of each
34 year. If township taxes are not certified to the county by
35 April 1 of each year, the board of supervisors shall fix and

1 levy the taxes.

2 The bill also provides that for property taxes due and
3 payable in the fiscal year beginning July 1, 2000, those
4 deadline dates shall be April 15 and May 1, respectively.

5 The bill takes effect upon enactment.

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3/16/00 Unfinished Business Calendar
H. 3/20/00 W. d means
H. 3/22/00 Do Pass
FILED MAR 2 '00

SENATE FILE **2418**
BY COMMITTEE ON WAYS AND
MEANS

(SUCCESSOR TO SSB 3117)

Passed Senate, Date ⁷³⁴~~(P. 627)~~ 3-20-00 Passed House, ^(12,1188) Date 4/3/00
Vote: Ayes 42 Nays 0 Vote: Ayes 96 Nays 0
Approved 4-19-00
Re Passed 4-6-00
Vote 47-0

A BILL FOR

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2 and providing an effective date.

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SF 2418

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6 section 359.17, fix and levy the amount of such taxes.

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8 the following new unnumbered paragraph:

9 NEW UNNUMBERED PARAGRAPH. The chairperson of the board of
10 township trustees shall certify to the county auditor and
11 board of supervisors by no later than March 15 of each year,
12 the township property taxes for the fiscal year as fixed and
13 levied by the board of township trustees. Such certification
14 shall be on forms, and pursuant to instructions, prescribed by
15 the department of management.

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18 paragraph "k", as amended by this Act, if a township fails to
19 certify property taxes as prescribed in section 359.17 by May
20 1, 2000, the board of supervisors shall fix and levy such
21 property taxes pursuant to that section for property taxes due
22 and payable in the fiscal year beginning July 1, 2000.

23 2. Notwithstanding section 359.17, as amended by this Act,
24 the chairperson of the board of township trustees shall have
25 until April 15, 2000, to certify township property taxes
26 pursuant to that section for property taxes due and payable in
27 the fiscal year beginning July 1, 2000.

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29 immediate importance, takes effect upon enactment.

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35 April 1 of each year, the board of supervisors shall fix and

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SENATE FILE 2418

H-8556

1 Amend Senate File 2418, as passed by the Senate, as
2 follows:
3 1. Page 1, by striking line 6, and inserting the
4 following: "section 359.49, if enacted by 2000 Iowa
5 Acts, House File 2492, fix and levy such taxes in the
6 manner prescribed by section 359.49, subsection 8, if
7 enacted by 2000 Iowa Acts, House File 2492."
8 2. Page 1, by striking lines 7 through 15.
9 3. Page 1, line 19, by striking the figure
10 "359.17" and inserting the following: "359.49, if
11 enacted by 2000 Iowa Acts, House File 2492,".
12 4. Page 1, line 21, by striking the words
13 "pursuant to that section" and inserting the
14 following: "in the manner provided in section 359.49,
15 subsection 8, if enacted by 2000 Iowa Acts, House File
16 2492,".
17 5. Page 1, by striking line 23, and inserting the
18 following:
19 "2. Notwithstanding section 359.49, if enacted by
20 2000 Iowa Acts, House File 2492,".

By HUSER of Polk

H-8556 FILED MARCH 27, 2000

w/D
4-3-00
(P 1187)

SENATE FILE 2418

H-8655

1 Amend Senate File 2418, as passed by the Senate, as
2 follows:

3 1. Page 1, by striking lines 1 through 15, and
4 inserting the following:

5 "Section 1. Section 359.17, Code 1999, is amended
6 by adding the following new unnumbered paragraph:
7 NEW UNNUMBERED PARAGRAPH. If a township fails to
8 certify property taxes by March 15, the amount of
9 taxes collected by the county for the township shall
10 be the amount collected for the township in the
11 previous fiscal year to the extent that it does not
12 exceed the applicable levy rate limits in this
13 chapter. However, that amount may not exceed the
14 amount the township could collect based on property
15 assessments for the fiscal year for which the township
16 failed to certify property taxes."

17 2. Page 1, by striking lines 17 through 22.

18 3. Page 1, line 23, by striking the figure "2."

19 4. Page 1, line 23, by inserting after the word
20 "Act," the following: "or any other provision of the
21 Code to the contrary,".

22 5. Page 1, line 25, by striking the word and
23 figure "April 15" and inserting the following: "May
24 1".

25 6. Page 1, by inserting after line 27, the
26 following:

27 "Sec. ____ . CONTINGENT REPEAL. If section 359.49,
28 relating to the consequences of a township's failure
29 to certify property taxes, is enacted by 2000 Iowa
30 Acts, House File 2492, section 1, of this Act is
31 repealed."

32 7. By renumbering as necessary.

By HUSER of Polk

H-8655 FILED MARCH 29, 2000

w/d

4/3/00

(p. 1187)

SENATE FILE 2418

H-8663

- 1 Amend Senate File 2418, as passed by the Senate, as
2 follows:
- 3 1. Page 1, by striking lines 1 through 15, and
4 inserting the following:
5 "Section 1. Section 359.17, Code 1999, is amended
6 by adding the following new unnumbered paragraph:
7 NEW UNNUMBERED PARAGRAPH. If a township fails to
8 certify property taxes by March 15, the amount of
9 taxes collected by the county for the township shall
10 be the amount collected for the township in the
11 previous fiscal year to the extent that it does not
12 exceed the applicable levy rate limits in this
13 chapter. However, that amount may not exceed the
14 amount the township could collect based on property
15 assessments for the fiscal year for which the township
16 failed to certify property taxes."
17 2. Page 1, by striking lines 17 through 22.
18 3. Page 1, line 23, by striking the figure "2."
19 4. Page 1, line 23, by inserting after the word
20 "Act," the following: "or any other provision of the
21 Code to the contrary,".
22 5. Page 1, line 25, by striking the word and
23 figure "April 15" and inserting the following: "May
24 1".
25 6. Page 1, by inserting after line 27, the
26 following:
27 "Sec. ____ . CONTINGENT REPEAL. If section 359.49,
28 relating to the consequences of a township's failure
29 to certify property taxes, is enacted by 2000 Iowa
30 Acts, House File 2492, section 1 of this Act is
31 repealed effective July 1, 2000."
32 7. By renumbering as necessary.

By HUSER of Polk

H-8663 FILED MARCH 29, 2000

adopted
4/3/00
(P.1188)

HOUSE AMENDMENT TO
SENATE FILE 2418

S-5329

- 1 Amend Senate File 2418, as passed by the Senate, as
2 follows:
3 1. Page 1, by striking lines 1 through 15, and
4 inserting the following:
5 "Section 1. Section 359.17, Code 1999, is amended
6 by adding the following new unnumbered paragraph:
7 NEW UNNUMBERED PARAGRAPH. If a township fails to
8 certify property taxes by March 15, the amount of
9 taxes collected by the county for the township shall
10 be the amount collected for the township in the
11 previous fiscal year to the extent that it does not
12 exceed the applicable levy rate limits in this
13 chapter. However, that amount may not exceed the
14 amount the township could collect based on property
15 assessments for the fiscal year for which the township
16 failed to certify property taxes."
17 2. Page 1, by striking lines 17 through 22.
18 3. Page 1, line 23, by striking the figure "2."
19 4. Page 1, line 23, by inserting after the word
20 "Act," the following: "or any other provision of the
21 Code to the contrary,".
22 5. Page 1, line 25, by striking the word and
23 figure "April 15" and inserting the following: "May
24 1".
25 6. Page 1, by inserting after line 27, the
26 following:
27 "Sec. ____ . CONTINGENT REPEAL. If section 359.49,
28 relating to the consequences of a township's failure
29 to certify property taxes, is enacted by 2000 Iowa
30 Acts, House File 2492, section 1 of this Act is
31 repealed effective July 1, 2000."
32 7. By renumbering as necessary.

RECEIVED FROM THE HOUSE

S-5329 FILED APRIL 3, 2000

Senate Concurred
4-6-00
(P. 1065)

Sec. 4. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

SENATE FILE 2418

AN ACT

RELATING TO CERTIFICATION OF PROPERTY TAXES BY TOWNSHIPS AND PROVIDING AN EFFECTIVE DATE.

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

Section 1. Section 359.17, Code 1999, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. If a township fails to certify property taxes by March 15, the amount of taxes collected by the county for the township shall be the amount collected for the township in the previous fiscal year to the extent that it does not exceed the applicable levy rate limits in this chapter. However, that amount may not exceed the amount the township could collect based on property assessments for the fiscal year for which the township failed to certify property taxes.

Sec. 2. TRANSITION.

Notwithstanding section 359.17, as amended by this Act, or any other provision of the Code to the contrary, the chairperson of the board of township trustees shall have until May 1, 2000, to certify township property taxes pursuant to that section for property taxes due and payable in the fiscal year beginning July 1, 2000.

Sec. 3. CONTINGENT REPEAL. If section 359.49, relating to the consequences of a township's failure to certify property taxes, is enacted by 2000 Iowa Acts, House File 2492, section 1 of this Act is repealed effective July 1, 2000.

MARY E. KRAMER
President of the Senate

BRENT SIEGRIST
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2418, Seventy-eighth General Assembly.

MICHAEL E. MARSHALL
Secretary of the Senate

Approved 4/19, 2000

THOMAS J. VILSACK
Governor

SF 2418