

FILED MAR 3 1999

SENATE FILE 296
BY JOHNSON

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

A BILL FOR

1 An Act relating to information required to be placed on property
2 tax statements.

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

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SF 296
WAYS & MEANS

1 Section 1. Section 445.5, subsection 1, paragraphs e, h,
2 and i, Code 1999, are amended to read as follows:

3 e. The complete name of all taxing authorities receiving a
4 tax distribution, the amount of the distribution, and the
5 percentage distribution for each named authority, listed from
6 the highest to the lowest distribution percentage. However,
7 each taxing authority receiving less than three percent of the
8 total tax distribution for a parcel need not be individually
9 named but may all be grouped under a heading entitled other
10 taxing authorities.

11 h. The total amount of property tax dollars reduced on
12 each-parcel for the county as a result of the moneys received
13 from the property tax relief fund pursuant to section 426B.2,
14 subsections 1 and 2.

15 i. The total amount of taxes levied by each taxing
16 authority in the previous fiscal year and the current fiscal
17 year, and the dollar-amount difference between the two
18 amounts, and-that-same-difference expressed as a percentage
19 increase or decrease.

20 EXPLANATION

21 This bill makes several changes relating to information
22 required to be placed on property tax statements.

23 The bill allows county treasurers to group those taxing
24 authorities receiving less than 3 percent of the tax
25 distribution each under the heading "other taxing authorities"
26 when listing tax distribution by taxing authority.

27 The bill changes the requirement that the tax statement
28 contain the amount of taxes reduced on the parcel as a result
29 of the county's receiving a state payment for mental health,
30 mental retardation, and developmental disabilities services.
31 The bill requires that the statement contain the total amount
32 of state payment received by the county for those services.

33 Current law requires that the tax statement contain the
34 amount of taxes levied in the previous year, the current year,
35 the dollar amount difference between the two, and that amount

1 stated as a percentage increase or decrease. The bill removes
2 the requirement that the difference be stated in dollars.

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