

Senate Study Bill 3117

Bill Text

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

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

1 7 Sec. 2. Section [359.17](#), Code 1999, is amended by adding
1 8 the following new unnumbered paragraph:

1 9 NEW UNNUMBERED PARAGRAPH. The chairperson of the board of
1 10 township trustees shall certify to the county auditor and
1 11 board of supervisors by no later than March 15 of each year,
1 12 the township property taxes for the fiscal year as fixed and
1 13 levied by the board of township trustees. Such certification
1 14 shall be on forms, and pursuant to instructions, prescribed by
1 15 the department of management.

1 16 Sec. 3. TRANSITION.

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

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

1 28 Sec. 4. EFFECTIVE DATE. This Act, being deemed of
1 29 immediate importance, takes effect upon enactment.

1 30 EXPLANATION

1 31 This bill requires that township property taxes be
1 32 certified by the board of township trustees to the county
1 33 auditor and county board of supervisors by March 15 of each
1 34 year. If township taxes are not certified to the county by
1 35 April 1 of each year, the board of supervisors shall fix and
2 1 levy the taxes.

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

2 5 The bill takes effect upon enactment.

2 6 LSB 5718XC 78

2 7 sc/gg/8.1