

FILED FEB 20 '03

SENATE FILE

176

BY BLACK

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

A BILL FOR

1 An Act relating to property taxes levied by a township for
 2 improvement and maintenance of certain cemeteries.
 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SF 176
 WAYS & MEANS

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1 Section 1. Section 359.33, Code 2003, is amended to read
2 as follows:

3 359.33 TAX FOR NONOWNED CEMETERY.

4 They may levy a tax ~~not-to-exceed-six-and-three-fourths~~
5 ~~cents-per-thousand-dollars-of~~ on the assessed value of taxable
6 property to improve and maintain any cemetery not owned by the
7 township, provided the same is devoted to general public use.

8 EXPLANATION

9 This bill relates to property taxes levied by a township to
10 improve and maintain a public use cemetery not owned by the
11 township by removing the levy rate limitation of 6 3/4 cents
12 per \$1,000 of assessed value of taxable property.

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