

FEB 23 2005
WAYS AND MEANS

HOUSE FILE 403
BY JOCHUM

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

A BILL FOR

1 An Act exempting the instructional support property tax levy of a
2 school district from being collected as part of the
3 incremental taxes paid to a municipality for an urban renewal
4 area and providing for the Act's applicability.

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

HF 403

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1 Section 1. Section 403.19, subsection 2, Code 2005, is
2 amended to read as follows:

3 2. That portion of the taxes each year in excess of such
4 amount shall be allocated to and when collected be paid into a
5 special fund of the municipality to pay the principal of and
6 interest on loans, moneys advanced to, or indebtedness,
7 whether funded, refunded, assumed, or otherwise, including
8 bonds issued under the authority of section 403.9, subsection
9 1, incurred by the municipality to finance or refinance, in
10 whole or in part, an urban renewal project within the area,
11 and to provide assistance for low and moderate income family
12 housing as provided in section 403.22, except that taxes for
13 the instructional support program of a school district imposed
14 pursuant to section 257.19 and taxes for the regular and
15 voter-approved physical plant and equipment levy of a school
16 district imposed pursuant to section 298.2 and taxes for the
17 payment of bonds and interest of each taxing district must be
18 collected against all taxable property within the taxing
19 district without limitation by the provisions of this
20 subsection. However, all or a portion of the taxes for the
21 physical plant and equipment levy shall be paid by the school
22 district to the municipality if the auditor certifies to the
23 school district by July 1 the amount of such levy that is
24 necessary to pay the principal and interest on bonds issued by
25 the municipality to finance an urban renewal project, which
26 bonds were issued before July 1, 2001. Indebtedness incurred
27 to refund bonds issued prior to July 1, 2001, shall not be
28 included in the certification. Such school district shall pay
29 over the amount certified by November 1 and May 1 of the
30 fiscal year following certification to the school district.
31 Unless and until the total assessed valuation of the taxable
32 property in an urban renewal area exceeds the total assessed
33 value of the taxable property in such area as shown by the
34 last equalized assessment roll referred to in subsection 1,
35 all of the taxes levied and collected upon the taxable

1 property in the urban renewal area shall be paid into the
2 funds for the respective taxing districts as taxes by or for
3 the taxing districts in the same manner as all other property
4 taxes. When such loans, advances, indebtedness, and bonds, if
5 any, and interest thereon, have been paid, all moneys
6 thereafter received from taxes upon the taxable property in
7 such urban renewal area shall be paid into the funds for the
8 respective taxing districts in the same manner as taxes on all
9 other property.

10 Sec. 2. APPLICABILITY. This Act applies to taxes due and
11 payable in fiscal years beginning on or after July 1, 2006.

12 EXPLANATION

13 This bill exempts the instructional support property tax
14 levy of a school district from being collected as part of the
15 incremental taxes paid to a municipality for an urban renewal
16 area.

17 The bill applies to taxes due and payable in fiscal years
18 beginning on or after July 1, 2006.

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HOUSE AMENDMENT TO
SENATE FILE 403

S-3197

1 Amend Senate File 403, as passed by the Senate, as
2 follows:

- 3 1. Page 1, by striking lines 7 through 11 and
- 4 inserting the following: "lawful custodian shall not
- 5 require the physical presence of a person requesting
- 6 or receiving a copy of a public record and shall
- 7 fulfill requests for a copy of a public record
- 8 received in writing, by telephone, or by electronic
- 9 means. Fulfillment of a request for a copy of a
- 10 public record may be contingent upon receipt of
- 11 payment of expenses to be incurred in fulfilling the
- 12 request and such estimated expenses shall be
- 13 communicated to the requester upon receipt of the
- 14 request. The lawful custodian may adopt and".
- 15 2. By renumbering as necessary.

RECEIVED FROM THE HOUSE

S-3197 FILED APRIL 27, 2005