

Senate File 2019 - Introduced

SENATE FILE _____
BY RIELLY

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

A BILL FOR

1 An Act relating to land use district budgets by increasing the
2 maximum property tax levy rate and modifying the budget
3 certification date, and including an applicability date
4 provision.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
6 TLSB 5138XS 82
7 md/sc/5

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1 1 Section 1. Section 303.66, unnumbered paragraphs 1 and 2,
1 2 Code 2007, are amended to read as follows:
1 3 The board of trustees of a land use district organized
1 4 under this subchapter may by ordinance levy annually for the
1 5 purpose of paying the administrative costs of the district, a
1 6 tax upon real property within the territorial limits of the
1 7 land use district not exceeding ~~twenty-seven~~ forty-five cents
1 8 per thousand dollars of the adjusted taxable valuation of the
1 9 property for the preceding fiscal year. The tax shall not be
1 10 levied on any tillable farmland, pastureland, timber pasture,
1 11 or forestland located within the district.
1 12 Taxes levied by the board shall be certified on or before
1 13 ~~the first day of~~ March 15 to the county auditor of each county
1 14 where any of the property included within the territorial
1 15 limits of the land use district is located, and shall be
1 16 placed upon the tax list for the current year, and the county
1 17 treasurer shall collect the taxes in the same manner as other
1 18 taxes, and when delinquent they shall draw the same interest
1 19 and penalties. All taxes so levied and collected shall be
1 20 paid over to the treasurer of the district.

1 21 Sec. 2. APPLICABILITY DATE. This Act applies to fiscal
1 22 years beginning July 1, 2009.

1 23 EXPLANATION

1 24 This bill increases the maximum allowable property tax levy
1 25 rate for land use districts from 27 cents per \$1,000 of the
1 26 adjusted taxable valuation of the property to 45 cents per
1 27 \$1,000 of the adjusted taxable valuation of the property. The
1 28 bill also changes the property tax certification date from
1 29 March 1 to March 15 to conform with Code section 24.17,
1 30 relating to local budgets.

1 31 The bill applies to fiscal years beginning July 1, 2009.

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