

Senate Study Bill 3178 - Introduced

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON BOLKCOM)

A BILL FOR

1 An Act relating to township property tax levies for emergency
2 services and including applicability provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 359.43, subsection 1, Code 2009, is
2 amended to read as follows:

3 1. The township trustees ~~may~~ shall levy an annual tax
4 of not exceeding less than forty and one-half cents per
5 thousand dollars of assessed value of the taxable property
6 in the township and not exceeding eighty cents per thousand
7 dollars of assessed value of taxable property in the township,
8 excluding property within a benefited fire district or within
9 the corporate limits of a city, for the purpose of exercising
10 the powers and duties specified in section 359.42. However,
11 ~~in a township having a fire protection service or emergency~~
12 ~~medical service agreement or both service agreements with~~
13 ~~a special charter city having a paid fire department, the~~
14 ~~township trustees may levy an annual tax not exceeding~~
15 ~~fifty-four cents per thousand dollars of the assessed value of~~
16 ~~the taxable property for the services authorized or required~~
17 ~~under section 359.42 and in a township which is located within~~
18 ~~a county having a population of three hundred thousand or more,~~
19 ~~the township trustees may levy an annual tax not exceeding~~
20 ~~sixty-seven and one-half cents per thousand dollars of assessed~~
21 ~~value of taxable property for the services authorized or~~
22 ~~required under section 359.42.~~

23 Sec. 2. APPLICABILITY DATE. This Act applies to taxes due
24 and payable in the fiscal year beginning July 1, 2011.

25 EXPLANATION

26 Current law allows townships to levy an amount not exceeding
27 40 1/2 cents per \$1,000 of assessed value of the taxable
28 property in the township for fire protection service and, if
29 the township chooses to provide emergency medical service, for
30 emergency medical services. In townships that contract with
31 a special charter city to provide these services, the levy
32 limit is 54 cents per \$1,000 of assessed value. In townships
33 located in a county with a population of 300,000 or more, the
34 levy limit is 67 1/2 cents per \$1,000 of assessed value. In
35 addition, all townships may levy an additional 20 1/4 cents

1 per \$1,000 of assessed value if the described levy amount is
2 insufficient.

3 This bill requires all townships to impose a levy of not
4 less than 40 1/2 cents and not exceeding 80 cents per \$1,000
5 of assessed value of the taxable property in the township,
6 excluding property within a benefited fire district or within
7 the corporate limits of a city, for fire protection service
8 and, if the township chooses to so provide, for emergency
9 medical service.

10 The bill applies to taxes due and payable in the fiscal year
11 beginning July 1, 2011.