

**House File 323 - Introduced**

HOUSE FILE 323

BY KEARNS

**A BILL FOR**

1 An Act relating to property taxes levied by a township for the  
2 improvement and maintenance of certain cemeteries.

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

1 Section 1. Section 359.33, Code 2013, is amended to read as  
2 follows:

3 **359.33 Tax for nonowned cemetery.**

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

9

EXPLANATION

10 Current Code section 359.33 authorizes a township to levy  
11 a property tax of six and three-fourths cents per \$1,000 of  
12 assessed value of taxable property in the township to pay for  
13 the improvement and maintenance of any cemetery that is not  
14 owned by the township if the cemetery is devoted to general  
15 public use. This bill strikes the six and three-fourths cents  
16 per \$1,000 levy rate and authorizes the township to levy an  
17 amount sufficient to maintain any cemetery located in the  
18 township and not owned by the township if the cemetery is  
19 devoted to general public use.