

Senate File 173 - Introduced

SENATE FILE 173

BY DANIELSON

A BILL FOR

1 An Act authorizing a county to impose a property tax levy
2 for the operation of cultural and scientific facilities
3 following approval at election.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. NEW SECTION. 331.430A Levy for cultural and
2 scientific facilities — election.

3 1. A county may certify, for the general county services
4 fund levy, a tax not to exceed twenty-seven cents per thousand
5 dollars of assessed value for the operation of cultural and
6 scientific facilities, and such levy is not subject to the
7 limit provided in section 331.423 and is in addition to any
8 other moneys the county may wish to spend for such purposes,
9 as follows:

10 a. Upon receipt of a petition valid under the provisions
11 of section 331.306, or upon the board's own motion, the board
12 shall submit to the voters at the next general election the
13 question of whether a tax shall be levied.

14 b. If a majority approves the levy, it may be imposed.

15 c. The levy can be eliminated by the same procedure of
16 petition and election.

17 2. A county may impose the tax authorized under subsection
18 1 in an amount that exceeds the tax levy limit specified in
19 that subsection if the question is submitted at a special levy
20 election and receives a majority of the votes cast on the
21 proposition to exceed the levy limit for the proposed budget
22 year.

23 a. The election may be held as specified in this subsection
24 if notice is given by the board not later than forty-six days
25 before the first Tuesday in March to the county commissioner of
26 elections that the election is to be held.

27 b. An election under this subsection shall be held on the
28 first Tuesday in March and shall be conducted by the county
29 commissioner of elections in accordance with the law.

30 c. The ballot question shall be in substantially the
31 following form:

32 WHICH TAX LEVY SHALL BE ADOPTED FOR THE COUNTY OF?

33 (Vote for only one of the following choices.)

34 CHANGE LEVY AMOUNT ...

35 Add to the existing levy amount a tax for the purpose of

1 (state purpose of proposed increase in levy) at
2 a rate of ... (rate) which will provide an additional \$....
3 (amount).

4 KEEP CURRENT LEVY ...

5 Continue under the current rate of ..., which will provide
6 \$.... (amount).

7 *d.* The commissioner of elections conducting the election
8 shall notify the county officials and other county auditors,
9 where applicable, of the results within two days of the canvass
10 which shall be held on the second day that is not a holiday
11 following the special levy election, and beginning no earlier
12 than 1:00 p.m. on that day.

13 *e.* Notice of the election shall be published twice in
14 accordance with the provisions of section 331.305, except that
15 the first such notice shall be given at least two weeks before
16 the election and the second notice no later than four days
17 before the election.

18 *f.* The cost of the election shall be borne by the county.

19 *g.* The election provisions of this subsection shall
20 supersede other provisions for elections only to the extent
21 necessary to comply with the provisions of this subsection.

22 *h.* The board shall certify the county's budget with the tax
23 askings not exceeding the amount approved at the special levy
24 election.

25 EXPLANATION

26 This bill authorizes a county to certify a property tax not
27 to exceed \$0.27 per \$1,000 of assessed value for the operation
28 of cultural and scientific facilities. The bill provides that
29 such a levy is not subject to the general county services
30 levy limit of \$3.50 per \$1,000 of assessed value of taxable
31 property provided in Code section 331.423. Before imposition,
32 the cultural and scientific facilities levy must be approved
33 by voters at the general election. The bill also allows a
34 county to exceed the \$0.27 per \$1,000 of assessed value for the
35 operation of cultural and scientific facilities if the question

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1 has been approved by voters at a special levy election.