

House File 339 - Introduced

HOUSE FILE 339

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 331.402, subsection 2, paragraph c, Code
2 2015, is amended to read as follows:

3 c. Levy within a township at a rate or amount not to exceed
4 the rate or amount permitted under sections 359.30 and 359.33
5 for the care and maintenance of cemeteries, if the township
6 officials fail to levy the tax as needed.

7 Sec. 2. Section 359.33, Code 2015, is amended to read as
8 follows:

9 **359.33 Tax for nonowned cemetery.**

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

15 EXPLANATION

16 The inclusion of this explanation does not constitute agreement with
17 the explanation's substance by the members of the general assembly.

18 Current Code section 359.33 authorizes a township to levy
19 a property tax of six and three-fourths cents per \$1,000 of
20 assessed value of taxable property in the township to pay for
21 the improvement and maintenance of any cemetery that is not
22 owned by the township if the cemetery is devoted to general
23 public use. This bill strikes the six and three-fourths cents
24 per \$1,000 levy rate and authorizes the township to levy an
25 amount sufficient to maintain any cemetery located in the
26 township and not owned by the township if the cemetery is
27 devoted to general public use.