

House File 2121 - Introduced

HOUSE FILE 2121

BY HEARTSILL

A BILL FOR

1 An Act establishing a voter-approved county senior services
2 property tax levy.

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

1 Section 1. NEW SECTION. 331.424D Senior services property
2 tax levy — petition — election.

3 1. a. The board, upon receipt of a petition as provided
4 in section 331.306 requesting imposition of the levy under
5 this section, shall, at an election held on a date specified
6 in section 39.2, subsection 4, paragraph "a", submit to the
7 registered voters of the county the question as to whether
8 the board shall be authorized to levy on all taxable property
9 within the county a tax not to exceed thirty cents per one
10 thousand dollars of assessed value to be used for the purpose
11 of contracting with persons to provide senior services within
12 the county for a period of time not to exceed ten years after
13 the date of the election at which the levy was authorized.

14 b. The election shall not be held sooner than sixty days
15 after publication of notice of the ballot proposition. The
16 ballot proposition shall specify a maximum levy rate that
17 may be imposed by the board, not to exceed the limitation in
18 paragraph "a", and, if requested in the petition, specify a date
19 that the authorization to impose the levy shall automatically
20 be repealed, but not later than ten years after the date of
21 the election. The cost of the election shall be borne by
22 the county. If a majority voting on the question approves
23 authorization of imposition of the levy, the board may impose
24 the levy.

25 2. Taxes levied under this section are in addition to any
26 other moneys the county may wish to spend for such purposes,
27 are not subject to the levy rate limitations of section
28 331.423, and shall not be deducted from the maximum rates of
29 taxes authorized to be levied by the county pursuant to section
30 331.423.

31 3. a. If a levy under this section is authorized at
32 election, the authorization may be terminated in the same
33 manner by petition election at any time before expiration of
34 the period of time for which the levy was authorized.

35 b. Following the petition and approval at election under

1 subsection 1 or a prior extension under this paragraph,
2 the board of supervisors may, by resolution, and in lieu of
3 the petition required under subsection 1, direct the county
4 commissioner of elections to submit to the registered voters of
5 the county the question of whether to extend the period of time
6 authorized to impose the levy for a period of time ending not
7 later than ten years after the end of the current authorized
8 period. For an extension approved by the voters under this
9 paragraph to be valid, the election shall be held prior to
10 expiration of the current authorized period.

11 4. Revenues resulting from the levy under this section
12 shall be deposited in the county's general fund but shall not
13 be used for a purpose other than senior services and shall not
14 be transferred to any other fund of the county as provided in
15 rules promulgated by the county finance committee created in
16 section 333A.1.

17 5. For the purposes of this section, "*senior services*"
18 includes the following services if provided to individuals
19 fifty-five years of age or older:

20 a. Adult day services, as defined in section 231D.1.

21 b. Chronic disease self-management and fall prevention
22 services.

23 c. Personal care assistance.

24 d. Home-delivered meals, congregate meals, and nutrition
25 assessments and counseling.

26 e. Personal emergency response services.

27 f. Fiscal management assistance.

28 g. Transportation assistance.

29 h. Social and recreational facilities and activities.

30 Sec. 2. Section 403.19, subsection 2, paragraph a, Code
31 2018, is amended to read as follows:

32 a. That portion of the taxes each year in excess of such
33 amount shall be allocated to and when collected be paid into
34 a special fund of the municipality to pay the principal of
35 and interest on loans, moneys advanced to, or indebtedness,

1 whether funded, refunded, assumed, or otherwise, including
2 bonds issued under the authority of section 403.9, subsection
3 1, incurred by the municipality to finance or refinance, in
4 whole or in part, an urban renewal project within the area,
5 and to provide assistance for low and moderate income family
6 housing as provided in section 403.22. However, except
7 as provided in paragraph "b", taxes for the regular and
8 voter-approved physical plant and equipment levy of a school
9 district imposed pursuant to section 298.2 and taxes for the
10 instructional support program of a school district imposed
11 pursuant to section 257.19, taxes for the payment of bonds and
12 interest of each taxing district, taxes for the senior services
13 levy under section 331.424D, and taxes imposed under section
14 346.27, subsection 22, related to joint county-city buildings
15 shall be collected against all taxable property within the
16 taxing district without limitation by the provisions of this
17 subsection.

18 EXPLANATION

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

21 This bill establishes a county senior services property tax
22 levy that may be imposed by the county board of supervisors
23 following receipt of a petition and majority approval at
24 election by the voters of the county. The levy may not exceed
25 30 cents per \$1,000 of assessed value and must be used for the
26 purpose of contracting with persons to provide senior services
27 within the county. The maximum period of time that imposition
28 of the levy may be authorized is 10 years after the date of the
29 election at which the levy was authorized.

30 The bill provides that taxes levied under the bill are in
31 addition to any other moneys the county may wish to spend for
32 senior services and are not subject to the general county
33 services and rural county services levy rate limitations. The
34 levy authorization may be terminated in the same manner by
35 petition election at any time before expiration of the period

1 of time for which the levy was authorized. The bill also
2 establishes procedures for extending the levy authorization.

3 The bill defines "senior services" to include the following
4 services if provided to individuals 55 years of age or older:
5 (1) adult day services; (2) chronic disease self-management
6 and fall prevention services; (3) personal care assistance;
7 (4) home-delivered meals, congregate meals, and nutrition
8 assessments and counseling; (5) personal emergency response
9 services; (6) fiscal management assistance; (7) transportation
10 assistance; and (8) social and recreational facilities and
11 activities. The bill allows such senior services to be
12 provided by the county or provided by a person with whom the
13 county has contracted.

14 The bill excludes the county senior services levy from the
15 division of revenue under Code section 403.19 (tax increment
16 financing). Under the bill, the senior services property tax
17 levy is not divided and paid into the municipality's special
18 fund for the payment of urban renewal indebtedness but instead
19 is required to be levied, collected, and paid to the county in
20 the same manner as all other property taxes.