

Senate File 588 - Introduced

SENATE FILE 588

BY DICKEY

A BILL FOR

1 An Act modifying the additional township annual property tax
2 levy rate and including applicability provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 359.43, subsection 2, Code 2021, is
2 amended to read as follows:

3 2. If the levy authorized under subsection 1 is insufficient
4 to provide the services authorized or required under section
5 359.42, the township trustees may levy an additional annual
6 tax not exceeding ~~twenty~~ forty and ~~one-fourth~~ one-half cents
7 per thousand dollars of assessed value of the taxable property
8 in the township, excluding any property within the corporate
9 limits of a city, to provide the services.

10 Sec. 2. APPLICABILITY. This Act applies to fiscal years
11 beginning on or after July 1, 2022.

12 EXPLANATION

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

15 Current Code section 359.43 authorizes township trustees
16 to levy an annual tax not exceeding 40.5 cents per \$1,000
17 of assessed value of the taxable property in the township,
18 excluding property within a benefited fire district or within
19 the corporate limits of a city, for the purpose of providing
20 fire protection service and emergency medical service for the
21 township. If the 40.5-cent levy is insufficient to provide the
22 services authorized or required, the township trustees may levy
23 an additional annual tax not exceeding 20.25 cents per \$1,000
24 of assessed value.

25 This bill authorizes the township trustees to impose the
26 additional annual tax at a rate not to exceed the 40.5 cents
27 per \$1,000 of assessed value.

28 By operation of law, the bill applies to a county that has,
29 by resolution under Code section 331.385, assumed the exercise
30 of the powers and duties of township trustees relating to
31 fire protection service and emergency medical service for any
32 township located in the unincorporated area of the county.

33 The bill applies to fiscal years beginning on or after July
34 1, 2022.