

Senate File 2222 - Introduced

SENATE FILE 2222

BY KLIMESH

A BILL FOR

1 An Act relating to county board of supervisors' approval of
2 sanitary district tax levies, and including applicability
3 provisions.

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

1 Section 1. Section 358.18, subsection 1, Code 2024, is
2 amended to read as follows:

3 1. a. The board of trustees of any sanitary district
4 organized under this chapter shall, subject to the approval
5 of the board of supervisors of each county that is within the
6 territorial limits of the sanitary district, have the power
7 by ordinance to levy annually for the purpose of paying the
8 administrative costs of such district, or for the payment
9 of deficiencies in special assessments, or for both, a tax
10 upon property within the territorial limits of such sanitary
11 district not exceeding fifty-four cents per thousand dollars
12 of the adjusted taxable valuation of the property within such
13 district for the preceding fiscal year. A sanitary district
14 located in more than one county may divide property within the
15 sanitary district into sanitary district divisions according
16 to the county in which the property is located. The sanitary
17 district may levy different rates in each sanitary district
18 division.

19 b. The board of trustees shall submit the proposed levy
20 to each county board of supervisors of every county in which
21 the sanitary district has territory, and each county board
22 of supervisors shall review and approve, modify, or reject
23 the proposed levy prior to the sanitary district adopting the
24 ordinance to levy the tax.

25 Sec. 2. APPLICABILITY. This Act applies to fiscal years
26 beginning on or after July 1, 2025.

27 EXPLANATION

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

30 Under current law, a board of trustees for a sanitary
31 district (board of trustees) has the power to levy annual taxes
32 by ordinance not to exceed 54 cents per \$1,000 of the adjusted
33 taxable valuation.

34 This bill requires the board of trustees to submit the levy
35 proposed by the board of trustees for adoption by ordinance to

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1 each county board of supervisors for the counties in which the
2 sanitary district has territory. The bill requires the county
3 boards of supervisors to review and approve, modify, or reject
4 the proposed levy prior to the sanitary district adopting the
5 levy by ordinance.

6 The bill allows a sanitary district located in more than
7 one county to divide property within the sanitary district
8 into sanitary district divisions according to the county in
9 which the property is located. The sanitary district may levy
10 different rates in each sanitary district division.

11 The bill applies to fiscal years beginning on or after July
12 1, 2025.