

House File 2428 - Introduced

HOUSE FILE 2428
BY BARKER

A BILL FOR

- 1 An Act relating to the authorized uses of a township fire
- 2 protection levy.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 359.43, subsection 4, Code 2026, is
2 amended to read as follows:

3 4. Of the levies authorized under subsections 1 and 2, the
4 township trustees may credit to a reserve account annually an
5 amount not to exceed thirty cents per thousand dollars of the
6 assessed value of the taxable property in the township for
7 the purchase or replacement of supplies and equipment required
8 to carry out the services specified under section 359.42, or
9 constructing a fire station. Notwithstanding section 12C.7,
10 interest earned on moneys credited to the reserve account shall
11 be credited to the reserve account.

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 Under current law, township trustees are authorized to levy an
16 annual tax not exceeding \$0.405, \$0.54, or \$0.675 per \$1,000 of
17 assessed value of the taxable property in the township for the
18 purpose of fire protection and emergency services, depending on
19 services offered and the size of the county where the township
20 is located. If the levy is not sufficient to provide the fire
21 protection and emergency services, then the township may levy
22 an additional annual tax not exceeding \$0.2025 per \$1,000 of
23 assessed value of the taxable property in the township. Of
24 the moneys collected from the levies, the township trustees are
25 authorized to put up to \$0.30 per \$1,000 of assessed property
26 value annually into a reserve account. The reserved moneys can
27 be used to purchase or replace supplies and equipment required
28 for fire protection and emergency services. This bill allows the
29 reserved moneys to be used to construct a fire station.