

CHAPTER 122

TAXATION. AMENDATORY TO SUBSTITUTE FOR HOUSE FILE 1

S. F. 478

AN ACT to repeal section eighty-seven (87) of substitute for house file number one (1), enacted by the forty-fifth (45th) general assembly, relating to taxation.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section eighty-seven (87) of substitute for house file
2 number one (1), as enacted by the forty-fifth (45th) general assembly
3 and now on file in the office of the secretary of state of the state of
4 Iowa, is hereby repealed.

1 SEC. 2. This act is deemed of immediate importance and shall be
2 in force and effect from and after its publication in two newspapers
3 of this state, as provided by law.

Senate File No. 478. Approved April 11, 1933.

I hereby certify that the foregoing act was published in the Valley Junction Booster, April 13, 1933, and the Knoxville Express, April 20, 1933.

MRS. ALEX MILLER, *Secretary of State.*

Note: Valley Junction Booster and Knoxville Express selected in accordance with section fifty-five (55), code, 1931.

CHAPTER 123

MANDATORY REDUCTIONS IN TAX LEVIES

Sub. S. F. 131

AN ACT relating to taxation, and to make mandatory reductions of the total tax levies in the taxing districts of the state, including special charter cities, for the years 1933 and 1934, fixing the tax limits of taxing districts for the years 1933 and 1934, providing for exceptions thereto, providing for powers and duties of the budget director and prescribing procedure therefor.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. The total rate of millage levy of taxes in each of the
2 years 1933 and 1934, for or on behalf of any taxing district in this
3 state, including special charter cities, shall not exceed twenty per
4 cent (20%) of the total rate of millage levy made in the year 1930,
5 for or on behalf of said district; provided, however, that the term
6 "total rate of millage levy" in both instances where heretofore used
7 in this section, shall not be construed to include, and the limitation
8 imposed by this section shall not be applicable to, any millage levies
9 authorized or required to be determined or certified by the state board
10 of assessment and review, nor any millage levies authorized to be
11 made by the board of supervisors for the support of the poor as pro-
12 vided in section fifty-three hundred thirty-seven (5337) of the code,
13 1931, nor any millage levies for the care of the sick poor as provided
14 in section fifty-three hundred fifty-three (5353) of the code, 1931,
15 nor any millage levies authorized under the provisions of section fifty-
16 three hundred eighty-five (5385) of the code, 1931, nor any millage
17 levies authorized or required to be made to pay any judgment ren-
18 dered by a court of competent jurisdiction against any county, munic-

19 ipality or other taxing district, nor any millage levies authorized or
20 required to be made or certified for the payment of the principal,
21 interest or sinking fund of any bonds of any county, municipality or
22 other taxing district, authorized or outstanding at the time of the
23 taking effect of this act, or for the payment of the principal, interest
24 or sinking fund of any bonds issued to refund any such bonds so
25 authorized or outstanding, or of any funding bonds issued to pay
26 indebtedness incurred prior to the taking effect of this act, or of any
27 bonds issued by any county to pay indebtedness now or hereafter
28 incurred for the support of poor persons, as defined in chapter two
29 hundred sixty-seven (267) of the code, 1931, nor any millage levies
30 authorized or required to be made by any city or town for the fire
31 fund or fire department maintenance fund.

1 SEC. 2. Any taxing district, upon application to the state budget
2 director, and upon showing made to said budget director of strict
3 necessity arising from the fact:

4 (a) That those of its levies, made in the year 1930, which would
5 now be subject to the limitation contained in section one (1) hereof,
6 were low as compared with such levies for any of the four years im-
7 mediately preceding or the year immediately following, or

8 (b) That those of its levies, made in the year 1930, which would
9 now be subject to the limitation contained in section one (1) hereof,
10 were low on account of the contemplated use of an accumulated sur-
11 plus or balance then on hand, or

12 (c) That since the year 1930 there has been an unusual destruc-
13 tion or removal of property within the district causing a substantially
14 larger per cent of decrease in the value of property subject to taxation
15 in such district than the average per cent of decrease for such class
16 of districts throughout the state generally, or

17 (d) That an emergency exists in such district by reason of loss
18 or damage of public buildings or other public improvements by fire
19 or flood, or other natural elements, which loss or damage is not com-
20 pensated for by insurance or otherwise, or

21 (e) That, in case of a school district, there has been a material
22 increase in school population or school attendance since 1931, or that
23 a substantially larger portion of its general fund is required to pay
24 tuition for students attending high school in other districts than was
25 required in 1931, or

26 (f) That, in case of a school district, the total value of the taxable
27 property within the district in the year 1930 was materially low in
28 relation to the number of persons of school age attending school
29 within such district, and the amount of the general school fund per
30 person of school age attending school in said district was substantially
31 less than in other districts of like character in the state, or

32 (g) That, in case of a city or town, the amount which can be made
33 available under this act for the maintenance and operation of the
34 police department within such city or town is clearly inadequate for
35 such purposes—

36 may be exempted by said budget director from the limitation imposed
37 by section one (1) of this act, but only to the extent required by such
38 necessity and only for the year and with respect to the specific levies
39 for which such exemptions shall be granted. Such application shall

40 be made in writing and shall specifically state the facts giving rise
41 to such necessity in said district, and the burden of establishing such
42 necessity and the facts giving rise thereto shall be upon the applicant.
43 Upon receiving such application the state budget director shall fix
44 the time and place for the hearing at which such showing may be
45 made, and shall prescribe a notice of such hearing, and the applicant
46 shall cause one publication of such notice to be made not less than ten
47 (10) days before the time of such hearing, in a newspaper which has
48 a general circulation in such taxing district and is an official newspaper
49 of the county within which such taxing district is situated. At such
50 hearing, any party interested may appear and be heard in person or
51 by counsel, and such showing or resistance thereto may be made
52 orally or presented in writing.

1 SEC. 3. If any city or town shall be irrevocably obligated, under
2 a contract duly authorized by law entered into and in effect on or
3 before January 1, 1933, to pay a fixed or determinable amount or
4 amounts during the fiscal years beginning April 1, 1934, and/or April
5 1, 1935, for light, water, gas, heat or for the purchase or use of prop-
6 erty, and if such amounts are payable from a specific fund or funds
7 to be raised by millage rates affected by the limitation contained in
8 section one (1) hereof, such city or town may, in the years 1933
9 and/or 1934, levy for such specific fund or funds a millage rate suffi-
10 cient to raise not more than twenty per cent (20%) of the amounts
11 required to be paid in each such fiscal year under such contract, in
12 addition to the total millage rates which may be levied in accordance
13 with the provisions of section one (1) hereof.

1 SEC. 4. If any city or town, at the time of the taking effect of this
2 act, shall have outstanding certificates payable from and issued in
3 anticipation of the collection of a specific fund or funds to be raised
4 by millage levies affected by the limitation contained in section one
5 (1) hereof, such city or town may, in each of the years 1933 and/or
6 1934, levy for such specific fund or funds a millage rate sufficient to
7 raise not more than twenty per cent (20%) of the amount of prin-
8 cipal and/or interest of such certificates payable from such fund or
9 funds in the year respectively following each of said years, in addi-
10 tion to the total millage rate which may be levied in accordance with
11 the provisions of section one (1) hereof.

1 SEC. 5. Any city or town may, in each of the years 1933 and/or
2 1934, levy for its general fund a millage rate sufficient to raise an
3 amount not more than twenty per cent (20%) of the amounts actually
4 expended by it for the operation and maintenance of its police depart-
5 ment during its fiscal year next preceding, in addition to the total
6 millage rate which may be levied in accordance with the provisions
7 of section one (1) hereof.

1 SEC. 6. Any taxing district which is now devoting the revenue
2 received from sources other than millage levies to the payment of
3 principal, interest or sinking fund for bonds or anticipatory certifi-
4 cates shall not divert, while such bonds or certificates are outstand-
5 ing, such revenues to other purposes and thereby require increased

6 millage levies to be made in the year 1933 or 1934 for payment of
7 principal, interest or sinking fund of such bonds or certificates.

1 SEC. 7. The total rate of millage levies made in the years 1933
2 or 1934 by any city or town for fire fund and fire department main-
3 tenance fund shall not exceed one-fourth of the total rate of millage
4 levies made in the year 1930 by such city or town for said funds.

1 SEC. 8. Any consolidated school district maintaining an approved
2 high school course, which in the year 1930 did not levy for its general
3 fund more than ninety-five dollars (\$95.00) for each person of school
4 age residing in such district, shall not be required by the provisions
5 of this act to reduce the amount levied in the year 1933 or 1934 for
6 its general fund for each such person of school age, more than thirty-
7 two per cent (32%) below the amount levied for its general fund for
8 each such person in the year 1930; and any such district which levied
9 for its general fund in the year 1930 more than ninety-five dollars
10 (\$95.00) for each person of school age residing in such district, shall
11 not be required by the provisions of this act to reduce the amount
12 levied in the year 1933 or 1934 for its general fund below sixty-five
13 dollars (\$65.00) for each such person of school age. No consolidated
14 school district maintaining an approved high school shall be required
15 to levy for its general fund in the year 1933 or 1934 less than seventy-
16 two dollars (\$72.00) for each pupil in average daily attendance in
17 such district, or less than fifty-eight dollars (\$58.00) for each person
18 of school age residing in such district.

19 Any school corporation having a school enumeration of ten thou-
20 sand (10,000) or more shall not be required by the provisions of this
21 act to reduce the amount levied in the year 1933 or 1934 for its gen-
22 eral fund for each person of school age residing in such district, more
23 than thirty-two per cent (32%) below the amount levied for its gen-
24 eral fund for each such person in the year 1930. No school corpora-
25 tion having a school enumeration of ten thousand (10,000) or more
26 shall be required to levy for its general fund in the year 1933 or 1934
27 less than sixty-eight dollars (\$68.00) per pupil in average daily at-
28 tendance in such district, or less than forty dollars (\$40.00) for each
29 person of school age residing in such district.

30 Any other school corporation which in the year 1930 did not levy
31 for its general fund more than seventy-five dollars (\$75.00) for each
32 person of school age residing in such district, shall not be required by
33 the provisions of this act to reduce the amount levied in the year
34 1933 or 1934 for its general fund for each such person of school age
35 more than thirty-two per cent (32%) below the amount levied for
36 its general fund for each such person in the year 1930; and any such
37 other school corporation which levied for its general fund in the year
38 1930 more than seventy-five dollars (\$75.00) for each person of school
39 age residing in such school district shall not be required by the provi-
40 sions of this act to reduce the amount levied in the year 1933 or 1934
41 for its general fund below fifty-one dollars (\$51.00) for each such
42 person of school age. Any such other school corporation shall not be
43 required to levy for its general fund in the year 1933 or 1934 less
44 than fifty dollars (\$50.00) per pupil in average daily attendance in

45 such district, or less than thirty-six dollars (\$36.00) for each person
46 of school age residing in such district.

47 No school district shall be required, in either the year 1933 or 1934,
48 to reduce the millage levy for its general fund to a rate which will
49 produce less than six hundred dollars (\$600.00) for each school con-
50 ducted in the district, exclusive of the amount required by such dis-
51 trict to pay tuition for its students attending high school in other
52 school districts.

53 The school census for the year 1930 shall be used for the basis as
54 to computations for the levy made in the year 1930. The school cen-
55 sus for the year 1932 shall be used as the basis for determining the
56 levy to be made in the year 1933, and the school census for the year
57 1934 shall be used as the basis for determining the levy to be made
58 in the year 1934. Wherever the average daily attendance shall be
59 relevant in determining the levies to be made in the year 1933 or
60 1934 for any school district, the average daily attendance of such
61 district for each school year, respectively, preceding such year, shall
62 be used as the basis for such determination. The term "general fund"
63 shall not include amounts levied for interest on bonds or for principal
64 payments on bonds.

1 SEC. 9. No taxing district shall be required by the provisions of
2 this act to levy or certify for levy in the year 1933 or 1934, for the
3 purposes or funds affected by the limitation contained in section one
4 (1) hereof, less than sixty-five per cent (65%) of the amount in dol-
5 lars levied or certified for levy by such taxing district, in the year
6 1930, for such funds or purposes, exclusive of any additional amount
7 such district is permitted to levy or certify for levy under sections
8 three (3), four (4) and five (5) of this act.

1 SEC. 10. If in the construction or application of the provisions of
2 this act, it shall be necessary to arrive at the rate of millage levy of
3 any taxing district made in the year 1930 for a certain purpose, and
4 a separate levy was not made in 1930 by such district for such pur-
5 pose, the rate of millage levy which, if applied to the adjusted taxable
6 value of the property in such taxing district for the year 1930 (not
7 including moneys and credits, and other moneyed capital taxed at a
8 flat rate as provided in section 6985), would be required to raise the
9 amount expended for such purpose by such taxing district during the
10 fiscal year commencing in 1931, shall be considered the rate of millage
11 levy made in the year 1930, by such taxing district for such purpose.

1 SEC. 11. Insofar as the provisions of this act may conflict with
2 other laws of this state, the provisions of this act shall control. It is
3 hereby declared that the provisions of this act and of each clause,
4 sentence, paragraph, section or part hereof are severable and not
5 dependent upon each other, and that none of such parts is an induce-
6 ment to the enactment of any other part, and if any such clause, sen-
7 tence, paragraph, section or part hereof shall for any reason be ad-
8 judged by any court of competent jurisdiction to be invalid, such
9 judgment shall not affect, impair or invalidate the remainder of this
10 act, but shall be confined in its operation to the clause, sentence,
11 paragraph, section or part hereof directly involved in the controversy
12 in which such judgment shall have been rendered.

1 SEC. 12. This act being deemed of immediate importance shall be
 2 in full force and effect after its passage and publication in the Ot-
 3 tumwa Daily Courier, a newspaper published at Ottumwa, Iowa, and
 4 in the Atlantic News-Telegraph, a newspaper published in the city
 5 of Atlantic, Iowa.

Substitute for Senate File No. 131. Approved April 13, 1933.

I hereby certify that the foregoing act was published in the Ottumwa Daily Courier,
 April 14, 1933, and the Atlantic News-Telegraph, April 15, 1933.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 124

TAXATION. FIRST INSTALLMENT OF 1933

S. F. 473

AN ACT extending the time in which to pay, without penalty, the first installment of
 all taxes payable in 1933, and to provide for interest on said installment in case
 payment is not made within the time specified.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That the first half, or what is denominated in the
 2 statutes as the first installment, of all taxes payable in the year 1933
 3 shall not be deemed delinquent until July 1, 1933, and may be paid
 4 at any time prior to said day without interest as a penalty. Any
 5 penalty paid prior to the taking effect of this act shall be credited as a
 6 payment on the second installment. If said installment be not paid
 7 prior to said July 1, 1933, it shall draw, from April 1, 1933, interest
 8 as a penalty, three-fourths ($\frac{3}{4}$) of one percent (1%) per month
 9 until paid.

1 SEC. 2. This act is deemed of immediate importance and shall be
 2 in force and effect from and after its publication in two newspapers
 3 of this state, as provided by law.

Senate File No. 473. Approved April 10, 1933.

I hereby certify that the foregoing act was published in the Emmetsburg Democrat,
 April 13, 1933, and the Monroe Mirror, April 13, 1933.

MRS. ALEX MILLER, *Secretary of State.*

Note: Emmetsburg Democrat and Monroe Mirror selected in accordance with sec-
 tion fifty-five (55), code, 1931.