

CHAPTER 252

CORRECTION OF EXCESSIVE TAX LEVIES

H. F. 323

AN ACT to amend section seven thousand one hundred sixty-nine (7169), Code, 1939, relating to excessive tax levies and providing for revision or elimination of unauthorized or unlawful levies by the county auditor.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Amend section seven thousand one hundred sixty-nine
- 2 (7169), Code, 1939, by adding thereto the following:
- 3 "The state comptroller shall prescribe and furnish the county
- 4 auditors forms and instructions to aid them in determining the legality
- 5 and authorized amount of tax levies. In the case of an excessive levy,
- 6 it shall be the duty of the county auditor to reduce it to the maximum
- 7 amount authorized by law, and in any event not in excess of the amount
- 8 certified; and in case of an illegal levy the county auditor shall not
- 9 enter or carry any tax on the tax lists for such levy."

Approved April 21, 1941.

CHAPTER 253

COUNTY TAX LEVIES

S. F. 42

AN ACT to amend Section seven thousand one hundred seventy-one (7171), Code, 1939, relative to annual levies.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. That section seven thousand one hundred seventy-one
- 2 (7171), Code, 1939, be amended by adding to subsection two (2) the
- 3 following: "In all counties where a levy of one and one-half (1½) mills
- 4 on a dollar of assessed valuation will not produce revenue sufficient
- 5 to equal the budget requirements against the general county fund of
- 6 such county, such county for the years 1941 and 1942 only is hereby
- 7 authorized to levy for ordinary county revenue a tax not in excess of
- 8 three (3) mills on a dollar of assessed valuation, or as much thereof
- 9 as may be required to meet said budget requirements. Before any
- 10 such levy is made in excess of one and one-half (1½) mills, a com-
- 11 pletely itemized statement of expenditures contemplated by such
- 12 county shall be submitted to the state comptroller for his approval,
- 13 and no levy in excess of one and one-half (1½) mills shall be made
- 14 unless so approved by him, and unless the total tax levy for all county
- 15 purposes will not exceed the average tax levy for all county purposes
- 16 for the preceding two years."

- 1 SEC. 2. The provisions of this act shall not be applicable to any
- 2 county having an assessed valuation of twenty-two million dollars
- 3 (\$22,000,000.00) or more.

Approved February 4, 1941.