

It is declared to be the policy of the state to encourage economical and efficient school districts which will insure an equal educational opportunity to all children of the state. All areas of the state shall be in school districts maintaining twelve grades. If any school district ceases to maintain twelve grades except as otherwise provided in sections 280.15 and 257.28, it shall reorganize within six months or the state board shall attach the school district not maintaining twelve grades to another district one or more adjacent districts. Voluntary reorganizations under this chapter shall be commenced only if the affected school districts are contiguous to one another. A reorganized district shall meet the requirements of section 275.3.

Approved April 30, 1982

CHAPTER 1114

PROPERTY TAX FOR FIRE PROTECTION AND AMBULANCE SERVICE

S.F. 2238

AN ACT relating to the levy of a property tax for fire protection and ambulance service by a township having a common boundary with a city having a population of one hundred eighty thousand or more.

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

Section 1. Section 359.43, subsection 1, Code 1981, is amended to read as follows:

1. The township trustees may levy an annual tax not exceeding forty and one-half cents per thousand dollars of assessed value of the taxable property in the township, excluding any property within a benefited fire district or within the corporate limits of a city, for the purpose of exercising the powers granted in section 359.42. However, in any township having a fire protection service or ambulance service agreement or both service agreements with a special charter city having a paid fire department, the township trustees may levy an annual tax not exceeding fifty-four cents per thousand dollars of the assessed value of the taxable property for those purposes and in any township which has a common boundary with a city having a population of ~~two~~ one hundred eighty thousand or more, the township trustees may levy an annual tax not exceeding sixty-seven and one-half cents per thousand dollars of assessed value of taxable property for fire protection service or ambulance service purposes or for both purposes.

Sec. 2. This Act, being deemed of immediate importance, takes effect from and after its publication in the Ankeny Press-Citizen, a newspaper published in Ankeny, Iowa, and in the Urbandale News, a newspaper published in Urbandale, Iowa.

Approved April 22, 1982

I hereby certify that the foregoing Act, Senate File 2238 was published in the Ankeny Press Citizen, Ankeny, Iowa on April 29, 1982 and in the Urbandale News, Urbandale, Iowa, on May 6, 1982.

Pursuant to the authority vested in the undersigned, Secretary of State of Iowa, under the provisions of Section 3.9, Code of Iowa, 1981, there being no newspaper by the name of the Ankeny Press-Citizen, published in Ankeny, Iowa, I hereby designate the Ankeny Press Citizen, published in Ankeny Iowa, to publish the foregoing Act, Senate File 2238.

MARY JANE ODELL, *Secretary of State*