

**CHAPTER 1186**  
**FISCAL YEAR AND PROPERTY TAX LAWS APPLICABLE**  
**TO SPECIAL CHARTER CITIES**  
*S.F. 2190*

**AN ACT** providing for an extended fiscal year beginning April 1, 1982, and ending June 30, 1983 for a special charter city to convert to the levy and assessment schedule of the other political subdivisions of the state and repealing special provisions in property tax laws which apply to special charter cities.

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

Section 1. For any special charter city which levies and collects its own taxes, the special charter city shall provide for an extended fiscal year beginning April 1, 1982 and ending June 30, 1983, in accordance with sections 445.36 and 445.37. The tax levy for the extended fiscal year shall be based upon January 1, 1981 assessments. However, in determining the January 1, 1981 assessments for the special charter city levy only, the January 1, 1981 assessments shall be adjusted by any additions or deletions of value which occurred during the 1981 calendar year and which will be included in the January 1, 1982 valuations, subject to any adjustments ordered by the city board of review meeting in May, 1982. For the extended fiscal year beginning April 1, 1982 and ending June 30, 1983, the county auditor shall certify the values against which the city levy will be applied for the extended fiscal year. The city clerk shall apply the city property tax levy for the extended fiscal year against those values. Taxes payable for the extended fiscal year shall be due and payable to the city treasurer in two equal installments with the first installment payable on or before September 30, 1982 and the second installment payable on or before March 30, 1983.

This section shall not be codified as part of the permanent Code but shall appear in the session laws only.

Sec. 2. Section 425.1, subsections 7 and 8, Code 1981, are amended by striking the subsections.

Sec. 3. Section 425.40, Code 1981, is repealed.

Sec. 4. Section 441.21, subsections 8, 9, 10, and 11, Code 1981, are amended by striking the subsections.

Sec. 5. Sections 2, 3, and 4 of this Act are effective January 1, 1983.

Sec. 6. This Act, being deemed of immediate importance, takes effect from and after its publication in The North Scott Press, a newspaper published in Eldridge, Iowa, and in the Quad City Times, a newspaper published in Davenport, Iowa.

Approved April 30, 1982

I hereby certify that the foregoing Act, Senate File 2190 was published in The North Scott Press, Eldridge, Iowa on May 13, 1982 and in the Quad City Times, Davenport, Iowa, on May 7, 1982.

MARY JANE ODELL, *Secretary of State*