

FEB 3 2005
WAYS AND MEANS

HOUSE FILE 198
BY HUSER and BOAL

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the property tax levy for emergency services
2 provided to residents of certain townships and including
3 effective date and applicability date provisions.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 198

1 Section 1. Section 331.424C, Code 2005, is amended to read
2 as follows:

3 331.424C EMERGENCY SERVICES FUND.

4 A county that is providing fire protection service or
5 emergency medical service to a township pursuant to section
6 331.385 shall establish an emergency services fund and may
7 certify taxes for levy in the township not to exceed ~~sixty-and~~
8 ~~three-fourths-cents-per-one-thousand-dollars-of-the-assessed~~
9 ~~value-of-taxable-property-located-in-the-township~~ the amounts
10 authorized in section 359.43. The county has the authority to
11 use a portion of the taxes levied and deposited in the fund
12 for the purpose of accumulating moneys to carry out the
13 purposes of section 359.43, subsection 4.

14 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act,
15 being deemed of immediate importance, takes effect upon
16 enactment and applies to budgets and property tax levy rates
17 certified for the fiscal year beginning July 1, 2005, and all
18 subsequent fiscal years. If the effective date of this Act is
19 on or after March 15, 2005, a county may certify an amended
20 budget for the fiscal year beginning July 1, 2005, and may
21 recertify the appropriate property tax levy rates for such
22 fiscal year, in order to comply with the provisions of section
23 331.424C.

24 EXPLANATION

25 This bill applies the levy rate limitations for emergency
26 services, which apply to townships located in a county with a
27 population over 300,000, to counties with a population over
28 300,000 if the county is providing the emergency services in
29 lieu of the township or if the county is required to levy
30 property taxes to meet the obligations of certain emergency
31 services agreements in effect in the townships. The bill also
32 applies the levy rate limitations for emergency services that
33 apply to townships that have entered into emergency services
34 agreements with special charter cities that have a paid fire
35 department to counties that are providing the emergency

1 services and the county enters into an agreement for emergency
2 services to be provided to a township by such a city.

3 The bill takes effect upon enactment and applies to budgets
4 and property tax levy rates certified for the fiscal year
5 beginning July 1, 2005, and all subsequent fiscal years. If
6 the effective date of the bill is on or after March 15, 2005,
7 a county may certify an amended budget for the fiscal year
8 beginning July 1, 2005, and may recertify the appropriate
9 property tax levy rates for that fiscal year, in order to
10 comply with the provisions of the bill.

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