

CHAPTER 222

DAVENPORT TAX ASSESSMENTS

H. F. 499

AN ACT relating to procedure for the assessment of property and the collection of taxes in any city acting under special charter which levies and collects its own taxes and having a population of more than sixty thousand (60,000).

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

1 SECTION 1. Any city acting under special charter which levies
2 and collects its own taxes and has a population of more than sixty
3 thousand (60,000) may by ordinance provide for the dates upon which
4 the board of review shall meet and may provide for the preparation
5 of the tax list to be turned over to the city treasurer for collection
6 and any other matters relating to the assessment and collection of
7 taxes necessary for the proper administration of the tax laws relating
8 to said city.

1 SEC. 2. The provisions of Senate File 46,* Acts of the Fifty-second
2 General Assembly relating to the office of the township assessor and
3 township board of review shall not apply in any city under special
4 charter having a population of more than sixty thousand (60,000)
5 until such time as a city assessor and a city board of review shall have
6 been established under the provisions of Senate File 46, Acts of the
7 52nd General Assembly.

1 SEC. 3. In any township having a population of twenty thousand
2 (20,000) or more situated entirely within the limits of a city under
3 special charter compensation of the township assessor is hereby fixed
4 in the amount of seven dollars fifty cents (\$7.50) per day.

Approved April 16, 1947.

*Chapter 240.

CHAPTER 223

PERSONAL PROPERTY TAX LIEN

H. F. 249

AN ACT to amend section four hundred twenty point two hundred thirty-one (420.231) and four hundred twenty point two hundred thirty-four (420.234), code 1946, relating to the lien of personal property taxes levied by special charter cities which collect their own taxes.

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

1 SECTION 1. Section four hundred twenty point two hundred thirty-
2 one (420.231) Code 1946, is hereby amended by inserting at the end
3 thereof the following:
4 " , which lien shall attach to real estate owned by such person on
5 the date when such personal property taxes become delinquent and
6 shall continue for a period of ten years only thereafter."

1 SEC. 2. Section four hundred twenty point two hundred thirty-
 2 four (420.234) Code 1946, is hereby amended by inserting at the end
 3 thereof the following:
 4 " , except as provided in section four hundred twenty point two
 5 hundred thirty-one (420.231), with respect to the lien of personal
 6 property taxes on real estate."

Approved April 22, 1947.

CHAPTER 224

SECRETARY OF STATE TAX COMMISSION

S. F. 209

AN ACT to amend section four hundred twenty-one point thirteen (421.13), code 1946, relating to the duties of the secretary of the Iowa state tax commission.

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

1 SECTION 1. Section four hundred twenty-one point thirteen
 2 (421.13), Code 1946, is hereby amended by striking from said section,
 3 subsections five (5), six (6), and seven (7).

Approved April 22, 1947.

CHAPTER 225

ASSESSMENT DUTIES OF TAX COMMISSION

H. F. 62

AN ACT relating to the powers of the state tax commission and amending section four hundred twenty-one point seventeen (421.17), code 1946.

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

1 SECTION 1. Subsection one (1) of section four hundred twenty-one
 2 point seventeen (421.17), Code 1946, is hereby amended by adding
 3 the following:

4 "1-a. To supervise the activity of all assessors and boards of review
 5 in the state of Iowa; to cooperate with them in bringing about a
 6 uniform and legal assessment of property as prescribed by law.

7 "The state tax commission shall have the power to order the
 8 reassessment of all or part of the property in any taxing district
 9 in any year. Such reassessment shall be made by the local assessor
 10 according to law under the direction of the state tax commission
 11 and the cost thereof shall be paid in the same manner as the cost of
 12 making an original assessment.

13 "The state tax commission shall determine the degree of uniformity
 14 of valuation as between the various taxing districts of the state
 15 and shall have the authority to employ competent personnel for the
 16 purpose of performing this duty."

1 SEC. 2. Subsection nine (9) of section four hundred twenty-one
 2 point seventeen (421.17), Code 1946, is hereby amended by adding