

CHAPTER 235

ASSESSMENT EXPENSE FUND

S. F. 289

AN ACT relating to the assessment expense fund.

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

1 SECTION 1. Chapter two hundred ninety-one (291), Acts of the
2 Fifty-eighth General Assembly, is hereby amended by adding the
3 following:

4 "The county treasurer shall pay to the county auditor all the money
5 remaining in the fund known as 'The City Assessment Expense Fund'.
6 The auditor shall transfer the money to the fund known as 'Assess-
7 ment Expense Fund' as provided for in this chapter."

Approved May 2, 1961.

CHAPTER 236

SUPPLEMENTAL TAX RETURNS

H. F. 264

AN ACT providing for supplemental returns and listings by owners of property subject to taxation in this state, and providing for the manner of use of such supplemental returns by assessors in the preparation of assessment rolls.

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

1 SECTION 1. Chapter two hundred ninety-one (291), Acts of the
2 Fifty-eighth General Assembly, is hereby amended by inserting after
3 section nineteen (19) thereof the following:

4 1. Supplemental and optional to the procedure for the assessment
5 of property by the assessor as provided in this chapter, the assessor
6 is hereby authorized to require from all persons required to list their
7 property for taxation as provided by sections four hundred twenty-
8 eight point one (428.1), four hundred twenty-eight point two (428.2)
9 and four hundred twenty-eight point three (428.3), of the Code, a
10 supplemental return to be prescribed by the state tax commission upon
11 which such person shall list his property. Such supplemental return
12 shall be in substantially the same form as now prescribed by law for
13 the assessment rolls used in the listing of property by the assessors,
14 and the state tax commission may prescribe separate supplemental
15 forms for the listing of personal property, both tangible and intangi-
16 ble. It shall be the duty of every person required to list property for
17 taxation to make a complete listing of such property upon such sup-
18 plemental forms and to return the same to the assessor as promptly as
19 possible. Such return shall be verified over the signature of the per-
20 son making the return and the provisions of section twenty-five (25)
21 of this chapter shall apply to any person making such return. The
22 assessor shall make such supplemental return forms available as soon
23 as practicable after the first day of January of each year. The assess-
24 or shall make such supplemental return forms available to the tax-
25 payer by mail, or at a designated place within the taxing district.

26 2. Upon receipt of such supplemental return from any person the