

## CHAPTER 363

## TAXABLE VALUE OF BUILDINGS

S. F. 257

AN ACT relating to the taxable value of buildings.

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

1 SECTION 1. Section four hundred forty-one point twenty-one  
 2 (441.21), Code 1962, is hereby amended by adding the following new  
 3 paragraph:

4 "Any normal and necessary repairs to any building, not amounting  
 5 to structural replacements or modification, shall not increase the tax-  
 6 able value of such building. The provisions of this paragraph shall  
 7 apply only to repairs of five hundred (500) dollars or less per building  
 8 per year."

Approved July 1, 1965.

## CHAPTER 364

Chapter 364 is omitted due to a vetoed Act.

## CHAPTER 365

## ASSESSMENT PROTESTS TO REVIEW BOARD

S. F. 603

AN ACT relating to the filing of assessment protests with the board of review.

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

1 SECTION 1. Section four hundred forty-one point thirty-three  
 2 (441.33), Code 1962, is hereby amended as follows:

3 1. By inserting in line three (3) after the word "year" the follow-  
 4 ing:

5 "and for such additional period as may be required under section  
 6 four hundred forty-one point thirty-seven (441.37) of the Code".

7 2. By inserting in line five (5) after the number "1" the following:

8 "in any year in which a session has not been extended as required  
 9 under section four hundred forty-one point thirty-seven (441.37) of  
 10 the Code,".

11 3. By inserting in line nine (9) after the number "1" the following:

12 "in those years in which the session has not been extended under sec-  
 13 tion four hundred forty-one point thirty-seven (441.37) of the Code".

14 4. By inserting in line fifteen (15) after the word "session" the  
 15 words "required under section four hundred forty-one point thirty-  
 16 seven (441.37) of the Code or".

1 SEC. 2. Section four hundred forty-one point thirty-seven  
 2 (441.37), Code 1962, is hereby amended by inserting in line six (6)  
 3 after the word "assessment." the following: