

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: