

14 under reasonable rules as may be provided in the ordinance. An ordi-
 15 nance and rules passed under this section shall not conflict with appli-
 16 cable building and housing codes.

17 A building or structure erected, altered, repaired, or used in viola-
 18 tion of an ordinance passed under this section shall be deemed a nui-
 19 sance.

20 When a city has proceeded under the other provisions of this chap-
 21 ter, this section shall no longer be in effect for the city.

Approved July 18, 1975

This Act was passed by the G.A. prior to July 1, 1975; see §3.7 of the Code

CHAPTER 204

EQUALIZATION OF PROPERTY VALUATIONS

H. F. 885

AN ACT to exempt the equalization of property from the provisions of the Iowa administra-
 tive procedure Act.

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

1 SECTION 1. Section four hundred twenty-one point seventeen
 2 (421.17), Code 1975, is amended by adding the following new subsec-
 3 tion:

4 NEW SUBSECTION. The provisions of sections seventeen A point ten
 5 (17A.10) through seventeen A point eighteen (17A.18) of the Code re-
 6 lating to contested cases shall not apply to any matters involving the
 7 equalization of valuations of classes of property as authorized by chap-
 8 ters four hundred twenty-one (421) and four hundred forty-one (441) of
 9 the Code. This exemption shall not apply to a hearing before the state
 10 board of tax review.

Approved June 16, 1975

CHAPTER 205

TAX EQUALIZATION ORDERS

S. F. 545

AN ACT relating to the effective date of equalization orders issued by the director of revenue
 and providing for an appropriation for the Iowa consumer price index.

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

1 SECTION 1. Section four hundred twenty-one point twenty (421.20),
 2 Code 1975, is amended to read as follows:

3 **421.20 Actions.** The director of revenue may bring actions of
 4 mandamus or injunction or any other proper actions in the district
 5 court to compel the performance of any order made by the director or
 6 to require any board of equalization or any other officer or person to
 7 perform any duty required by this chapter. The director shall select

8 *commence an action only in the district court in the county which is*
 9 *most accessible to the subject matter, and in which the defendant or*
 10 *defendants in any such the action; but no removal of the question to*
 11 *any other county shall be had by any defendant in consequence of his*
 12 *not being a resident of the county where the action is brought or be-*
 13 *cause the subject matter shall not be located in the county in which*
 14 *said action may be brought perform their official duties.*

15 *Upon the filing of an action in the county required by this sec-*
 16 *tion the director may move to change the action to another county,*
 17 *and the motion shall be granted upon a showing of good cause. As*
 18 *used in this section, good cause shall mean those grounds for*
 19 *change specified in rule one hundred sixty-seven (167) of the Rules*
 20 *of Civil Procedure: However, the director shall not be required to*
 21 *submit affidavits of disinterested persons in order to prevail in the*
 22 *motion.*

1 SEC. 2. Section four hundred forty-one point twenty-one (441.21),
 2 subsection one (1), Code 1975, is amended by inserting after unnum-
 3 bered paragraph two (2) the following new unnumbered paragraph:

4 NEW UNNUMBERED PARAGRAPH. In assessing and determining the ac-
 5 tual value of special purpose industrial real and tangible personal
 6 property having an actual value of five million dollars or more, the as-
 7 sessor shall equalize the values of such property with the actual values
 8 of other comparable special purpose industrial property in other coun-
 9 ties of the state. Such special purpose industrial property includes, but
 10 is not limited to chemical plants. If a variation of ten percent or more
 11 exists between the actual values of comparable industrial property hav-
 12 ing an actual value of five million dollars or more located in separate
 13 counties, the assessors of such counties shall consult with each other
 14 and with the department of revenue to determine if adequate reasons
 15 exist for such variation. If no such reasons exist, the assessors shall
 16 make adjustments in such actual values to provide for a variation of
 17 ten percent or less. For the purposes of this paragraph, special purpose
 18 industrial property includes structures which are designed and erected
 19 for operation of a unique and special use, are not rentable in existing
 20 condition and are incapable of conversion to ordinary commercial or
 21 industrial use except at a substantial cost.

1 SEC. 3. Section four hundred forty-one point forty-eight (441.48),
 2 Code 1975, is amended to read as follows:

3 **441.48 Notice of adjustment.** Before the director of revenue
 4 shall adjust the valuation of any kind or class of property any such
 5 percentage, the director shall serve ten days' notice by mail, on the as-
 6 sessor ~~county auditor of the county~~ whose valuation is proposed to be
 7 adjusted and *the director* shall hold an adjourned meeting after such
 8 ten days' notice, at which time such ~~assessor county or assessing jurisdic-~~
 9 tion may appear by its ~~assessor city council or board of supervi-~~
 10 sors, city or county attorney, ~~or otherwise~~ and other city or county
 11 officials, and make written or oral protest against such proposed ad-
 12 justment, which protest shall consist simply of a statement of the error,
 13 or errors, complained of with such facts as may lead to their correction,
 14 and at such adjourned meeting final action may be taken in reference
 15 thereto.

1 SEC. 4. Section four hundred forty-one point forty-nine (441.49),
 2 Code 1975, is amended by striking the section and inserting in lieu
 3 thereof the following:

4 **441.49 Adjustment by county auditor.** The director shall keep a
5 record of the review and adjustment proceedings and finish such pro-
6 ceedings on or before the third Monday of October. The director shall
7 notify each county auditor by mail of the final action taken at the pro-
8 ceedings and specify any adjustments in the valuations of any kind or
9 class of property to be made effective for the jurisdiction. However, a
10 county may request the director to permit the use of an alternative
11 method of applying the ordered increase to the property values in the
12 county, provided that the final valuation shall be equivalent to the in-
13 crease ordered by the director. The request to use an alternative meth-
14 od of applying the ordered increase including procedures for appealing
15 valuation adjustments shall be made within ten days from the date the
16 county auditor receives the equalization order and the valuation ad-
17 justments shall be completed by December thirty-first of the year of
18 the equalization order. The grounds that compliance with the provi-
19 sions of section four hundred forty-one point twenty-one (441.21) of the
20 Code shall be sufficient grounds for the director to permit the use of an
21 alternative method of applying the increases required by the equaliza-
22 tion order. The director shall adjust the valuation when there is a vari-
23 ation of five percent above or below the actual value. The county
24 auditor shall notify by publication in official newspapers of general
25 circulation any class or classes of property affected by an equalization
26 order. The county auditor shall thereupon add to or deduct from the
27 valuation of each kind or class of property in his county the required
28 percentage, rejecting all fractions of fifty cents or less in the result,
29 and counting all fractions over fifty cents as one dollar.

30 The local board of review shall reconvene in special session from No-
31 vember first to November thirtieth for the purpose of hearing any and
32 all protests that any affected property owner or taxpayer within the ju-
33 risdiction of the board may have, whose valuation of property, if ad-
34 justed pursuant to the property valuation notice issued by the director
35 of revenue to the county auditor of the county would result in a great-
36 er taxable value than permitted under section four hundred forty-one
37 point twenty-one (441.21) of the Code and where the property owner or
38 taxpayer is able to show to the satisfaction of the local board of review
39 that an inequity would result if the provisions of the notice would be
40 applied to his property. The local board of review shall accept protests
41 only during the first fifteen days following the date the local board of
42 review reconvenes. The local board of review may recommend to the
43 director an adjustment to all or a part of the percentage increase or-
44 dered by the director of revenue, by adjusting the taxable value of the
45 property to one hundred percent of actual value. Any adjustment so
46 recommended by the local board of review shall not exceed the per-
47 centage increase provided for in the director's notice. The recommen-
48 dation of the local board of review at the special session shall be
49 reported to the director of revenue.

1 SEC. 5. Chapter four hundred forty-one (441), Code 1975, is amend-
2 ed by adding the following new section:

3 **NEW SECTION. Reporting of agricultural land valuation.** Each
4 county assessor shall, not later than February first of each year, report
5 to the department of revenue the following information:

6 1. Proposed changes in the valuation of agricultural land in the
7 county.

8 2. The total increase or decrease in agricultural land valuations
9 which will result from the proposed changes.

10 3. Specific changes proposed in the valuations of agricultural land
11 located adjacent to boundaries of the county.

1 SEC. 6. Section four hundred forty-two point two (442.2), unnum-
 2 bered paragraph one (1), Code 1975, is amended to read as follows:
 3 Each school district shall cause to be levied each year, for the school
 4 general fund, a foundation property tax of five dollars and forty cents
 5 per thousand dollars of assessed valuation on all taxable property in
 6 the district. For the purpose of this chapter, a school district is defined
 7 as a school corporation organized under chapter 274. Each county audi-
 8 tor shall certify to each school district within the county and to the
 9 state comptroller, not later than ~~October~~ *January first* each year,
 10 the assessed valuation of taxable property for the current year in each
 11 school district within the county.

1 SEC. 7. Section four hundred forty-two point nine (442.9), subsec-
 2 tion two (2), Code 1975, is amended to read as follows:

3 2. No later than ~~August~~ *May first* of each year, the state comptrol-
 4 ler shall notify the county auditor of each county the amount, in dol-
 5 lars and cents per thousand dollars of assessed value, of the additional
 6 property tax levy in each school district in the county. Each county
 7 auditor shall spread the additional property tax levy for each school
 8 district over all taxable property in the district.

1 SEC. 8. NEW SECTION. There is appropriated from the general fund
 2 of the state for the fiscal year beginning July 1, 1975 and ending June
 3 30, 1976 the sum of fifty thousand (50,000) dollars, or so much thereof
 4 as is necessary, for computation of an Iowa consumer price index for
 5 use in calculating the state percent of growth in the state school foun-
 6 dation program under the provisions of chapter four hundred forty-two
 7 (442) of the Code. The state comptroller may contract with organiza-
 8 tions having knowledge in the field of economic research as deemed
 9 necessary. The state comptroller may accept and expend federal funds
 10 or other grants for the purpose of carrying out the provisions of this
 11 Act.

Approved July 14, 1975

This Act was passed by the G.A. prior to July 1, 1975; see §3.7 of the Code

CHAPTER 206

REFERENCES TO INTERNAL REVENUE CODE

H. F. 56

AN ACT relating to references to the internal revenue code in the computation of individual and corporate income tax and the franchise tax.

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

1 SECTION 1. Section four hundred twenty-two point four (422.4), sub-
 2 section seventeen (17), Code 1975, is amended to read as follows:

3 17. "Internal Revenue Code of 1954" means the Internal Revenue
 4 Code of 1954, as amended to and including January 1, ~~1974~~ 1975.

1 SEC. 2. Section four hundred twenty-two point thirty-two (422.32),
 2 subsection four (4), Code 1975, is amended to read as follows:

3 4. "Internal Revenue Code of 1954" means the Internal Revenue
 4 Code of 1954, as amended to and including January 1, ~~1974~~ 1975.