

CHAPTER 1147
RECAPTURE OF TAXES
H. F. 733

AN ACT relating to the recapture of taxes on certain classes of property when a change in use of the property occurs and making the Act retroactive.

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

Section 1. Section four hundred forty-five point sixty-three (445.63), Code 1979, is repealed.

Sec. 2. This Act is retroactive to January 1, 1978 for additional taxes levied and payable on property on which a change of use has occurred.

Sec. 3. This Act, being deemed of immediate importance, shall take effect from and after its publication in *The Hamburg Reporter*, a newspaper published in Hamburg, Iowa, and in the *Grinnell Herald-Register*, a newspaper published in Grinnell, Iowa.

Approved May 24, 1980

I hereby certify that the foregoing Act, House File 733, was published in *The Hamburg Reporter*, Hamburg, Iowa on June 5, 1980, and in the *Grinnell Herald-Register*, Grinnell, Iowa on June 2, 1980.

MELVIN D. SYNHORST, *Secretary of State*