

CHAPTER 1195**COUNTY AUDITOR'S ANNUAL VALUATION AND REPORT ELIMINATED***H.F. 2326*

AN ACT to eliminate the county auditor's annual property valuation and tax report to the department of revenue.

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

Section 1. Section 443.2, unnumbered paragraph 2, Code 1983, is amended to read as follows:

The county auditor shall list the aggregate actual value and the aggregate taxable value of all taxable property within the county and each political subdivision on the tax list in order that the actual value of the taxable property within the county or a political subdivision may be ascertained and shown by the tax list for the purpose of computing the debt-incurring capacity of the county or political subdivision. As used in this section and section 443.5, "actual value" is the value determined under section 441.21, subsections 1 to 3, prior to the reduction to a percentage of actual value as otherwise provided in section 441.21.

Sec. 2. Section 443.22, Code 1983, is amended to read as follows:

443.22 UNIFORM ASSESSMENTS MANDATORY. All assessors and assessing bodies, including the department of revenue having authority over the assessment of property for tax purposes, shall comply with the provisions of sections 428.4, 428.29, 434.15, 438.13, 441.21, and 441.45 and 443.5. The department of revenue having authority over such the assessments, shall exercise its powers and perform its duties under section 421.17 and other applicable laws so as to require the uniform and consistent application of said section.

Sec. 3. Section 443.5, Code 1983, is repealed.

Approved May 4, 1984