

agricultural products, used primarily by a manufacturer to store goods to be used in the manufacturing process, used primarily for the storage of petroleum products, or used for the retail sale of goods.

Sec. 3. Section 427B.3, unnumbered paragraph 1, Code 1983, is amended to read as follows:

The actual value added to industrial real estate for the reasons specified in section 427B.1 is eligible to receive a partial exemption from taxation for a period of five years. However, if property ceases to be classified as industrial real estate or ceases to be used as a warehouse or distribution center, the partial exemption for the value added shall not be allowed for subsequent assessment years. "Actual value added" as used in this chapter means the actual value added as of the first year for which the exemption is received, except that actual value added by improvements to machinery and equipment means the actual value as determined by the assessor as of January 1 of each year for which the exemption is received. The amount of actual value added which is eligible to be exempt from taxation shall be as follows:

Approved May 8, 1984

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**CHAPTER 1233**  
**LEAVES OF ABSENCE**  
*S.F. 190*

**AN ACT** relating to leaves of absence for persons who are elected to municipal, county, state, or federal offices and providing penalties.

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

Section 1. **NEW SECTION.** LEAVE OF ABSENCE. A person who is elected to a municipal, county, state, or federal office shall, upon written application to the employer of that person, be granted a leave of absence from regular employment to serve in that office except where prohibited by the federal law. The leave of absence may be granted without pay and shall be granted without loss of net credited service and benefits earned. This section shall not be construed to require an employer to pay pension, health or other benefits during the leave of absence to an employee taking a leave of absence under this section.

A leave of absence for a person regularly employed pursuant to chapter 19A is subject to section 19A.18.

An employee shall not be prohibited from returning to regular employment before the period expires for which the leave of absence was granted. This section applies only to employers which employ twenty or more full-time persons. The leave of absence granted by this section need not exceed six years. The leave of absence granted by this section does not apply to an elective office held by the employee prior to the election.

Temporary substitute teachers and teachers hired on a temporary basis to replace teachers who have been granted leaves of absence pursuant to this section are not subject to the provisions of chapter 279 relating to the termination of continuing contracts.

Sec. 2. NEW SECTION. PENALTIES. A person violating this Act is guilty of a simple misdemeanor. Each day in which the violation continues is a separate offense.

Approved May 8, 1984

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**CHAPTER 1234**  
**SENIOR JUDGE PROGRAM**  
*S.F. 407*

**AN ACT** relating to the eligibility for and annuities of the senior judge program.

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

Section 1. Section 602.9208, subsection 3, Code Supplement 1983, is amended to read as follows:

3. A person who relinquishes a senior judgeship in the manner provided in subsection 1 ~~or who is removed as provided in subsection 2~~ shall be paid a retirement annuity in an amount determined according to section 602.9107 in lieu of section 602.9204, commencing that commences on the effective date of the relinquishment ~~or removal~~, and shall be based upon the number of years the person served as a senior judge. A person who serves six or more years as a senior judge shall be paid a retirement annuity that is in an amount equal to the amount of the annuity the person is receiving on the effective date of the relinquishment in lieu of an amount determined according to section 602.9204. If the person serves less than six years as a senior judge, the person shall be paid a retirement annuity that is in an amount equal to an amount determined according to section 602.9107 added to an amount equal to the number of years the person served as a senior judge, divided by six, multiplied by the difference between the amount of the annuity the person is receiving on the effective date of the relinquishment and the amount determined according to section 602.9107. A person who is removed from a senior judgeship as provided in subsection 2 shall be paid a retirement annuity that commences on the effective date of the removal and is in an amount determined according to section 602.9107 in lieu of section 602.9204, and for such purposes any service and annuity of the person as a senior judge is disregarded.

Sec. 2. Section 602.9209, Code Supplement 1983, is amended to read as follows:

**602.9209 SURVIVOR'S ANNUITY.**

1. A survivor of a senior judge, ~~or a retired senior judge, or a person who relinquished a senior judgeship under section 602.9208, subsection 1,~~ shall be paid an annuity in lieu of that specified in section 602.9115, which is equal to one-half the amount of the annuity the senior judge, ~~or retired senior judge, or person who relinquished a senior judgeship~~ was receiving at the time of his ~~or her~~ death, provided the survivor is qualified under section 602.9115 to receive an annuity.

2. A survivor of a person whose name is stricken from the roster of senior judges because of removal from a senior judgeship under section 602.9208, subsection 2, shall be paid an annuity equal to one-half of the amount the person was receiving at the time of his ~~or her~~ death, provided the survivor is qualified under section 602.9115 to receive an annuity.

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