

governor's objection. The provisions contained in this Act shall apply retroactively to all security interests granted on or after December 23, 1986. If a security interest was granted before December 23, 1986, the provisions contained in this Act shall apply retroactively on and after September 1, 1987, to those security interests.

Approved April 24, 1987

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## CHAPTER 39

### SCHOOL ADMINISTRATORS' CONTRACTS

*S.F. 105*

**AN ACT** relating to the degree of evidence required for termination or nonrenewal of a school administrator's contract.

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

Section 1. Section 279.24, subsection 6, Code 1987, is amended to read as follows:

6. Is unsupported by ~~substantial~~ a preponderance of the evidence in the record made before the board when that record is reviewed as a whole.

Approved April 24, 1987

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## CHAPTER 40

### SPECIAL ASSESSMENTS ON PROPERTY ACQUIRED FOR PUBLIC USES OR PURPOSES

*S.F. 198*

**AN ACT** relating to the payment of special assessments on property acquired by eminent domain and providing an effective date.

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

Section 1. Section 427.2, Code 1987, is amended to read as follows:

#### 427.2 TAXABLE PROPERTY ACQUIRED THROUGH EMINENT DOMAIN.

Real estate occupied as a public road, and rights of way for established public levees and rights of way for established, open, public drainage improvements shall not be taxed.

When land or rights in land are acquired in connection with or for public use or public purposes, the acquiring authority shall assist in the collection of property taxes and special assessments. However, assistance in the collection of the property taxes and special assessments does not require the payment of property taxes and special assessments on the property acquired which exceed the amount of just compensation offered as required by section 472.45 for the acquisition of the property.

The property owner shall pay all property taxes and special assessments which are due and payable when the property owner surrenders possession of the property acquired and also those which become due and payable for the fiscal year the property is acquired in an amount equal to one-twelfth of the taxes and assessments due and payable on the property acquired for the preceding fiscal year multiplied by the number of months in the fiscal year in which the property was acquired which elapsed prior to the month in which the property owner surrenders possession, and including that month if the surrender of possession occurs after the fifteenth day of a month. For purposes of computing the payments, the property owner has surrendered possession of property acquired by eminent domain proceedings when the acquiring

authority has the right to obtain possession of the acquired property as authorized by law. When all of the property is acquired for public use or public purposes, the property owner shall pay all special assessments in full which have been certified to the county treasurer for collection before the possession date of the acquiring authority. When part but not all of the property is acquired for public use or public purposes, taxing authorities may collect property taxes and special assessments which the property owner is obligated to pay, in accordance with chapter 446, from that part of the property which is not acquired. The county treasurer shall collect and accept the payment received on property acquired for public use or public purposes as full and final payment of all property tax and special assessments on the property and apportion the payment on the basis of the levy in effect in the fiscal year in which the property is acquired.

For that portion of the prorated year for which the acquiring authority has possession of the property or part of the property acquired in connection with or for public use or public purposes, all taxes and special assessments shall be canceled by the county treasurer.

From the date of possession by the acquiring authority for land or rights in land acquired in connection with or for public use or public purposes, and for as long as ownership is retained by the acquiring authority, a special assessment shall not be certified to the county treasurer for collection while under public ownership. However, the assessment may be certified for collection to the county treasurer upon the sale of the acquired property by the acquiring authority to a new owner on a prorated basis. Special assessments certified to a county treasurer for collection while under public ownership shall be canceled by the county treasurer.

Upon sale of the acquired property by the acquiring authority to a new owner, the new owner shall pay all special assessments and property taxes which become due and payable or would have become due and payable but for the acquisition by the acquiring authority for the fiscal year the property is acquired by the new owner in an amount equal to one-twelfth of such the taxes and assessments multiplied by the number of months in the fiscal year in which the new owner acquired the property which occurred after the month in which the new owner acquired the property. Thereafter, special assessments or installments of them which would have become due and payable after the date of the acquisition of the property by the new owner but for the acquisition of the property by the acquiring authority and this section, shall be reinstated by the county treasurer and shall be collectible as provided by law.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 24, 1987

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**CHAPTER 41**  
FILING DATE OF PLEADINGS  
*S.F. 231*

**AN ACT** relating to the date on which a pleading is considered filed.

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

Section 1. Section 602.8102, subsection 9, Code 1987, is amended to read as follows:

9. Enter in the appearance docket a memorandum of the date of filing of all petitions, demurrers, answers, motions, or papers of any other description in the cause. A pleading of any description is ~~not considered filed in the cause or when the clerk entered the date the pleading was received on the pleading and the pleading shall not be taken from the clerk's office until the memorandum is made.~~ The memorandum shall be made before the end of the next working day. Thereafter, when a demurrer or motion is sustained or overruled, a pleading is made or amended, or the trial of the cause, rendition of the verdict, entry of judgment, issuance