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.

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 reinstituted 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

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

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of execution, or any other act is done in the progress of the cause, a similar memorandum shall be made of the action, including the date of action and the number of the book and page of the record where the entry is made. The appearance docket is an index of each suit from its commencement to its conclusion.

Approved April 24, 1987

CHAPTER 42

CROP DAMAGE IN USE OF DRAINAGE DISTRICT EASEMENTS S.F. 257

AN ACT relating to the payment for crop damages within the right-of-way of drainage improvements.

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

Section 1. Section 455.33, unnumbered paragraph 2, Code 1987, is amended to read as follows: Following its establishment, the drainage district is deemed to have acquired by permanent easement all right-of-way for drainage district ditches, tile lines, settling basins and other improvements, unless they are acquired by fee simple, in the dimensions shown on the survey and report made in compliance with sections 455.17 and 455.18 or as shown on the permanent survey, plat and profile, if one is made. The permanent easement includes the right of ingress and egress across adjoining land and the right of access for maintenance, repair, improvement, and inspection. The owner or lessee shall be reimbursed for any crop damages incurred in the maintenance, repair, improvement, and inspection <u>except</u> within the right-of-way of the drainage district.

Approved April 24, 1987

CHAPTER 43

PUBLICATION OF NOTICES

S.F. 265

AN ACT relating to the publication of notices of public hearings, bond sales, adopted regulations, and elections.

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

Section 1. Section 75.2, Code 1987, is amended to read as follows: 75.2 NOTICE OF SALE.

When public bonds are offered for sale, the official or officials in charge of the bond issue shall, by advertisement published at least twice at unspecified intervals once, the last one of which shall be not less than four nor more than twenty days before the sale in a newspaper located in the county or a county contiguous to the place of sale, give notice of the time and place of sale of the bonds, the amount to be offered for sale, and any further information which the official or officials deem deems pertinent.

Sec. 2. Section 103A.12, unnumbered paragraph 2, Code 1987, is amended to read as follows: A governmental subdivision in which the state building code is applicable may by resolution or ordinance, at any time after one year has elapsed since the code became applicable, withdraw from the application of the code, if before the resolution or ordinance shall be is voted upon, the local governing body shall hold holds a public hearing after giving not less than twenty