

2003 First Extraordinary Session
of the
Eightieth General Assembly
of the
State of Iowa

HELD AT DES MOINES, THE CAPITAL OF THE STATE

FIRST EXTRAORDINARY SESSION HELD FROM THE TWENTY-NINTH DAY OF MAY THROUGH
THE FOURTH DAY OF JUNE, A.D. 2003
IN THE ONE HUNDRED FIFTY-SEVENTH YEAR OF THE STATE

CHAPTER 1

TAXATION, ECONOMIC GROWTH AND DEVELOPMENT,
AND OTHER CHANGES — LIABILITY REFORM,
WORKERS' AND UNEMPLOYMENT COMPENSATION,
AND FINANCING CHARGES

H.F. 692

AN ACT concerning regulatory, taxation, and statutory requirements affecting individuals and business relating to taxation of property, income and utilities, liability reform, workers' compensation, financial services, unemployment compensation employer surcharges, economic development, and including effective date, applicability, and retroactive applicability provisions.

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

DIVISION I
PROPERTY TAXATION

Section 1. Section 441.19, subsections 1 and 2, Code 2003, are amended to read as follows:

1. Supplemental and optional to the procedure for the assessment of property by the assessor as provided in this chapter, the assessor may require from all persons required to list their property for taxation as provided by sections 428.1 and 428.2, a supplemental return to be prescribed by the director of revenue and finance upon which the person shall list the person's property and any additions or modifications completed in the prior year to a structure located on the property. The supplemental return shall be in substantially the same form as now prescribed by law for the assessment rolls used in the listing of property by the assessors. Every person required to list property for taxation shall make a complete listing of the property upon