

January 24, 1963.

Passed on File.

Printing 1/24 from original sub 1/31

Senate File 69

By RIGLER, FISHER, HANSEN,
BURROWS and BROWN.

Passed Senate, Date *2-13-63*.....

Failed to
Passed House, Date *2-26-63*.....

Vote: Ayes *38*..... Nays *12*.....

Vote: Ayes *39*..... Nays *63*.....

Approved.....

A BILL FOR

*Substituted for
H. F. 125 2/26
Motion to reconsider
by Dandy 2/26
Lawrence
2-26-63
Act 2-19*

An Act relating to publication of real property assessments.

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

1 Section 1. In each year of a quadrennial assessment of real
2 property, as soon as the assessor and board of review have com-
3 pleted the assessment, the parcels of real property shall be
4 made into lists by townships, cities, or towns as described by
5 street or post office addresses if possible, or by legal de-
6 scriptions if necessary, except that in describing agricultural
7 land, the number of acres in a parcel may be used in lieu of an
8 address, together with the names of the owners and the amount
9 of the assessment for each parcel. All real property owned by
10 governmental bodies shall be exempt from the provisions of this
11 Act. Real property which is tax exempt shall be listed and the
12 publication shall state that such real property is tax exempt
13 and has no assessed value. Each list of real property shall be
14 published once in a newspaper of general circulation published
15 within the township, city, or town wherein the assessed real prop-
16 erty is located. If there is no newspaper published within a
17 township, city, or town in which to publish the real property
18 assessment list, the county auditor shall select a newspaper of
19 general circulation within the county in which to publish the
20 list of townships, cities, or towns not served by a proper
21 newspaper. The city clerk shall prepare the list and place it

22 for publication for cities which have assessors, and the county
23 auditor shall prepare lists and place them for publication for
24 all townships, cities, and towns assessed by the county assessor.
25 Publication shall occur only once for each parcel of real prop-
26 erty and each taxable parcel shall be taxed fifty (50) cents
27 in the year of publication. The tax imposed by this Act shall
28 be in addition to all other taxes and shall be used to defray
29 the cost of publication. No newspaper shall receive more than
30 forty (40) cents for publishing each item of an assessment list
31 together with the location of the real property and the name of
32 the owner. In years other than quadrennial assessment years
33 only additions and changes in the real property assessments will
34 be published in the manner prescribed for publication in a
35 quadrennial assessment year.

- 1 Amend Senate File 69 as follows:
- 2 1. Amend Senate File 69 by striking from lines 9, 10, 11
- 3 the following:
- 4 "All real property owned by governmental bodies shall be
- 5 exempt from the provisions of this Act."

Filed *Adopted 2-11*
January 31, 1963.

By COMMITTEE ON PRINTING,
R. O. BURROWS, Chairman.

- 1 Amend Senate File 69, section 1, by striking the following in
- 2 lines 30, 31 and 32 "item of an assessment list together with the
- 3 location of the real property and the name of the owner" and inserting
- 4 in lieu thereof the following: "description of each parcel".

Filed - *Adopted 2-11*
February 7, 1963.

By RIGLER.

SENATE FILE 69

- 1 Amend Senate File 69, section 1, line 33 by inserting
- 2 after the word "changes" the words and figures "in excess
- 3 of two thousand dollars (\$2,000) of actual value".

Filed
February 12, 1963. *Adopted 2-12*

By RIGLER.

SENATE FILE 69

- 1 Amend Senate File 69, section 1, as follows:
- 2 By striking lines 18 and 19 and
- 3 inserting in lieu thereof the following:
- 4 "assessment list, the County Auditor shall select that
- 5 newspaper which in his judgment has the largest general
- 6 circulation within the township, city or town in which
- 7 to publish the".

Filed *Adopted 2-14*
February 12, 1963.

By SHAFF.

SENATE FILE 69

- 1 Amend Senate File 69 as follows:
- 2 Strike from lines 1, 2, 32 and 35 the word "assessment" and
- 3 insert in lieu thereof the word "evaluation" in each instance.
- 4 Strike from lines 9, 18, and 20 the word "assessment" and
- 5 insert in lieu thereof the word "valuation" in each instance.
- 6 Strike from line 15 the word "assessed" and insert in lieu
- 7 thereof the word "evaluated".
- 8 Strike from line 33 the word "assessments" and insert in
- 9 lieu thereof the word "valuations".
- 10 Amend the title by striking the word "assessments" and insert-
- 11 ing in lieu thereof the word "valuations".

Filed *Adopted 2-14*
February 12, 1963.

By DORAN, FLATT AND LODWICK.

SENATE FILE 69

- 1 Amend Senate File 69, section 1, line 13, by striking the word "Each" and
- 2 inserting in lieu thereof the following: "Prior to May 10th in each year
- 3 of quadrennial assessment each".

Filed *Adopted 2-13*
February 12, 1963.

By BENEKE.

SENATE FILE 69

- 1 Amend Senate File 69 by striking from lines 11, 12 and 13 the
- 2 words "Real property which is tax exempt shall be listed and the
- 3 publication shall state that such real property is tax exempt and has no
- 4 assessed value." and inserting in lieu thereof the following:
- 5 "Real property which is tax exempt shall be listed with valuation.
- 6 Governmental-owned property need not be listed unless it is agricultural
- 7 land or is governmental property leased or otherwise used with a view
- 8 to pecuniary profit. The publication shall state that such listed property
- 9 is tax exempt".

Filed and adopted
February 18, 1963.

By FLATT.

SENATE FILE 69

- 1 Amend Senate File 69 Section one line fourteen (14)
- 2 by striking the word "assessment" and inserting
- 3 in lieu thereof the word "evaluation".

Filed
February 20, 1963.

Adopted
2/26

DEN HERDER of Sioux.

SENATE FILE 69

- 1 Amend Senate File 69 as follows:
- 2 1. By inserting at the beginning of Section 1 the
- 3 following: "Section four hundred forty-one point seventeen
- 4 (441.17), Code 1962, is amended by adding thereto the
- 5 following subsection:"
- 6 2. By striking from lines ten (10), eleven (11) and
- 7 twelve (12) the sentence "Governmental-owned property need
- 8 not be listed unless it is agricultural land or is govern-
- 9 mental property leased or otherwise used with a view to
- 10 pecuniary profit." and inserting in lieu thereof the
- 11 words "All of said real property valuations shall be
- 12 published in the following manner: All taxable property
- 13 shall be listed in the order it appears on the assessment
- 14 roll: all exempt real property, whether income producing
- 15 or not, or occupied for services in lieu of monetary
- 16 consideration shall be individually listed and grouped
- 17 separately under the names of said owners. All publicly-
- 18 owned property shall likewise be listed, identified and
- 19 valued and be grouped for each department of government
- 20 except said property and any property used for educational,
- 21 charitable or religious purposes which is not leased or
- 22 occupied with a view to pecuniary profit or occupied for
- 23 services shall be described but may be given a total
- 24 valuation."

Filed
February 22, 1963.

Loft
2/26/63

HOUGEN of Black Hawk.

- 1 Amend Senate File 69, section 1, line ten (10), by inserting
- 2 after the word "valuation" the words "showing the addresses and
- 3 names of owners".

Filed and adopted
February 26, 1963.

REPPERT of Polk.

- 1 Amend the Hougen amendment to Senate File 69 filed February
- 2 22, 1963, by inserting in line seventeen (17) after the word
- 3 "owners" the words "and addresses".
- 4 Further amend the Hougen amendment by inserting in line
- 5 twenty-three (23) after the word "described" the words "names
- 6 of owners and addresses".

Filed and adopted
February 26, 1963.

REPPERT of Polk.