

February 1, 1965.

Senate File 154

Passed on File.

By RIGLER, COLEMAN, HILL,
HANSEN, BURROWS and BENDA.

Passed Senate, Date.....

Passed House, Date.....

Vote: Ayes..... Nays.....

Vote: Ayes..... Nays.....

Approved.....

A BILL FOR

An Act relating to the publication of real property valuations.

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

1 Section 1. In each year of a quadrennial evaluation of
 2 real property, as soon as the assessor and board of review have
 3 completed the evaluation, the parcels of real property shall be
 4 made into lists by townships, cities or towns, together with
 5 the names of the owners, the post office address of the parcel
 6 if possible or by legal description if necessary and the amount
 7 of the valuation for each parcel. All adjacent town lots under
 8 one ownership, or in the case of agricultural land all property
 9 under one ownership within a township, shall be considered as
 10 a single parcel and the number of acres of such agricultural land
 11 within the township and the name of the owner thereof may be
 12 used in lieu of address. Real property which is tax-exempt,
 13 except government property, shall be listed separately without
 14 valuation.

15 Prior to May 10 in each year of a quadrennial assessment the
 16 lists shall be published once in a newspaper of general circulation
 17 published within the township, city or town wherein the
 18 evaluated property is located. In townships in which no proper
 19 newspaper is published, the city clerk shall publish the lists
 20 of properties evaluated by the city assessor; the board of

21 supervisors shall publish the list of parcels evaluated by
22 the county assessor in a newspaper in an adjacent township
23 if possible, and if not in any newspaper of general circulation
24 in the township.

25 Publication shall occur only once for each parcel of real
26 estate and each parcel shall be taxed fifty (50) cents in the
27 year of publication. The tax imposed by this Act shall be in
28 addition to all other taxes and shall be used to defray the cost
29 of publication and preparation of the lists. No newspaper shall
30 receive more than forty (40) cents for publishing the description
31 of each parcel. In a year other than a quadrennial evaluation
32 year, only additions or changes in excess of three thousand (3,000)
33 dollars of actual value will be published in the manner prescribed
34 for publication in a quadrennial evaluation year.

1 Sec. 2. The effective date of this Act shall begin with
2 the quadrennial evaluation year of 1966.

SENATE FILE 154
(Committee Amendment)

- 1 Amend Senate File 154
- 2 by striking in line 6, the words "possible or", and inserting
- 3 the words "known, otherwise". Further strike the words,
- 4 "if necessary" in line 6.

Filed
March 30, 1965.

By COMMITTEE ON GOVERNMENTAL
SUBDIVISIONS,
HOWARD C. REPERT, JR., *Chairman.*