

Ways & Means
Lura, Chair
Readinger
Brown

FILED MAR 9 1983

SENATE FILE 381

BY SCHWENGELS

Passed Senate, Date _____ Passed House, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act to provide for the return of delinquent property taxes
2 collected from railroads by the state department of
3 transportation to the respective counties.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.F. 381

1 Section 1. Section 307.29, subsection 3, Code 1983, is
2 amended to read as follows:

3 3. Upon the acquisition by the department of payment from
4 the railway company in full liquidation of the delinquent
5 taxes including payment by means of transfer of title to
6 rights of way or other real estate, any tax lien existing
7 prior to the acquisition on the property on which the taxes
8 were delinquent is void and the department shall pay the
9 delinquent taxes collected to the respective county treasurers
10 of the affected counties. ~~The department shall take title~~
11 ~~to the rights of way or other real estate for administration,~~
12 ~~management, collection of rents, and disposal and shall credit~~
13 ~~all moneys collected or received from the rental or disposal~~
14 ~~of rights of way or other real estate to the special railroad~~
15 ~~facility fund established in section 307B-23.--Any moneys~~
16 ~~received as payment for delinquent property taxes shall be~~
17 ~~credited to the special railroad facility fund established~~
18 ~~in section 307B-23.~~

19 EXPLANATION

20 The bill provides that when the state department of
21 transportation collects delinquent property taxes from a
22 railroad, it shall pay the taxes collected to the county
23 treasurer of the county in which the property is located
24 rather than to the special railroad facility fund. The bill
25 takes effect July 1 following enactment.

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