

Her Excellency Govt. 4/1/87
R. Dean 4/10 (p. 1265)

FILED MAR 19 1987

SENATE FILE 458
BY COMMITTEE ON LOCAL GOVERN-
MENT Approved (p. 794)
(formerly SSB 192)

Passed Senate, Date 3-30-87 (p. 970) Passed House, Date 4-14-87 (p. 1314)

Vote: Ayes 45 Nays 0 Vote: Ayes 84 Nays 11

Approved May 13, 1987

Referred Senate 4/29/87 (p. 1577)
38-0

Motion to Rescind (p. 1381)

" passed 4/22

Referred House 4/22/87 (p. 1588)
75-1

A BILL FOR

1 An Act relating to the abatement of taxes by the county.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SC 458

1 Section 1. NEW SECTION. 445.63 ABATEMENT OF TAXES.

2 When delinquent mobile home taxes, regular property taxes,
3 or special assessments are owing against property owned or
4 claimed by a political subdivision of this state, the county
5 treasurer shall give notice to the appropriate governing body
6 which shall pay the amount of the delinquent mobile home
7 taxes, regular property taxes, or special assessments due. If
8 the governing body fails to immediately pay the taxes or
9 special assessments due, the board of supervisors shall abate
10 all of the delinquent mobile home taxes, regular property
11 taxes, or special assessments.

12 EXPLANATION

13 The bill requires the county treasurer to submit a state-
14 ment of delinquent taxes on publicly owned properties to the
15 governing body for payment. If payment is not remitted, the
16 board of supervisors is required to abate all of the taxes.

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Now
SF 458

SSB #190
Local Government

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

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SUB COMMITTEE ASSIGNMENTS
CHAIR: *A. Miller*
COMMITTEE: *Local Government*
3-11-87

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REPRODUCED FROM THE ORIGINAL
FILED IN THE
OFFICE OF THE CLERK OF THE
LEGISLATURE

SENATE FILE 458

H-3855

- 1 Amend Senate File 458 as passed by the Senate as
2 follows:
3 1. Page 1, by striking line 4 and inserting the
4 following: "claimed by the state or a political
5 subdivision of this state and the taxes or special
6 assessments are owing before the property is acquired
7 by the state or a political subdivision of this state,
8 the county".
9 2. Page 1, line 9, by striking the word "shall"
10 and inserting the following: "may".

H-3855 FILED APRIL 16, 1987 BY HUMMEL of Benton
Adopted 4/22/87 (J 1527)

HOUSE AMENDMENT TO
SENATE FILE 458

S-3767

- 1 Amend Senate File 458 as passed by the Senate as
2 follows:
3 1. Page 1, by striking line 4 and inserting the
4 following: "claimed by the state or a political
5 subdivision of this state and the taxes or special
6 assessments are owing before the property is acquired
7 by the state or a political subdivision of this state,
8 the county".
9 2. Page 1, line 9, by striking the word "shall"
10 and inserting the following: "may".

S-3767

Filed April 23, 1987

Senate concurred 4/29/87 (J 1597)

RECEIVED FROM THE HOUSE

board of supervisors may abate all of the delinquent mobile home taxes, regular property taxes, or special assessments.

SENATE FILE 458

AN ACT
RELATING TO THE ABATEMENT OF TAXES BY THE COUNTY.

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

Section 1. NEW SECTION. 445.63 ABATEMENT OF TAXES.

When delinquent mobile home taxes, regular property taxes, or special assessments are owing against property owned or claimed by the state or a political subdivision of this state and the taxes or special assessments are owing before the property is acquired by the state or a political subdivision of this state, the county treasurer shall give notice to the appropriate governing body which shall pay the amount of the delinquent mobile home taxes, regular property taxes, or special assessments due. If the governing body fails to immediately pay the taxes or special assessments due, the

JO ANN ZIMMERMAN
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 458, Seventy-second General Assembly.

JOHN F. DWYER
Secretary of the Senate

Approved May 13, 1987

TERRY E. BRANSTAD
Governor

SF 458