

# Senate Amendment 3328

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1 1 Amend the Senate amendment, H=1633, to House File  
1 2 868, as amended, passed, and reprinted by the House,  
1 3 as follows:  
1 4 #1. Page 2, by inserting after line 43, the  
1 5 following:  
1 6 <#\_\_\_\_. Page 25, by inserting after line 18, the  
1 7 following:  
1 8 <Sec. \_\_\_\_\_. OPERATIONAL EXPENSES. Moneys that are  
1 9 appropriated to the department of economic development  
1 10 pursuant to section 15G.111, if enacted, for deposit  
1 11 in workforce training and economic development funds  
1 12 of community colleges may be used by community  
1 13 colleges for operational expenses associated with  
1 14 vocational technical training.>>  
1 15 #2. Page 3, by inserting after line 2 the  
1 16 following:  
1 17 <#\_\_\_\_. Page 57, by inserting after line 16 the  
1 18 following:  
1 19 <Sec. \_\_\_\_\_. Section 15E.305, subsection 2, Code  
1 20 2005, is amended to read as follows:  
1 21 2. The aggregate amount of tax credits authorized  
1 22 pursuant to this section shall not exceed a total of  
1 23 two million dollars annually. The maximum amount of  
1 24 tax credits granted to a taxpayer shall not exceed  
1 25 five percent of the aggregate amount of tax credits  
1 26 authorized.>  
1 27 ~~#strike>\_\_\_\_\_.~~ Page 59, line 14, by inserting after the  
1 28 word <issued> the following: <each calendar year.>  
1 29 #3. Page 3, line 14, by striking the word  
1 30 <state.>> and inserting the following: <state.>  
1 31 #4. Page 3, by inserting after line 14 the  
1 32 following:  
1 33 <Sec. \_\_\_\_\_. Section 452A.3, Code 2005, is amended  
1 34 by adding the following new subsection:  
1 35 NEW SUBSECTION. 1C. The rate of the excise tax on  
1 36 E=85 gasoline imposed in subsection 1B shall be  
1 37 determined based on the number of gallons of E=85  
1 38 gasoline that is distributed in this state during the  
1 39 previous calendar year. The department shall  
1 40 determine the actual tax paid for E=85 gasoline for  
1 41 each period beginning January 1 and ending December  
1 42 31. The amount of the tax paid on E=85 gasoline  
1 43 during the past calendar year shall be compared to the  
1 44 amount of tax on E=85 gasoline that would have been  
1 45 paid using the tax rate for gasoline imposed in  
1 46 subsection 1 or 1A and a difference shall be  
1 47 established. If this difference is equal to or  
1 48 greater than twenty-five thousand dollars, the tax  
1 49 rate for E=85 gasoline for the period beginning July 1  
1 50 following the end of the determination period shall be  
2 1 the rate in effect as stated in subsection 1 or 1A.  
2 2 Sec. \_\_\_\_\_. STUDY. The state department of  
2 3 transportation shall review the current revenue levels  
2 4 of the road use tax fund and its sufficiency for the  
2 5 projected construction and maintenance needs of city,  
2 6 county, and state governments in the future. The  
2 7 department shall submit a written report to the  
2 8 general assembly regarding its findings on or before  
2 9 December 31, 2006. The report may include  
2 10 recommendations concerning funding levels needed to  
2 11 support the future mobility and accessibility for  
2 12 users of Iowa's public road system.  
2 13 Sec. \_\_\_\_\_. EFFECTIVE DATE. The sections of this  
2 14 division of this Act amending chapter 452A take effect  
2 15 January 1, 2006.>  
2 16 #5. Page 5, by inserting after line 4, the  
2 17 following:  
2 18 <#\_\_\_\_. Page 59, by inserting after line 35, the  
2 19 following:  
2 20 <DIVISION \_\_\_\_  
2 21 PORT AUTHORITIES  
2 22 Sec. \_\_\_\_\_. Section 12.30, subsection 1, paragraph  
2 23 a, Code 2005, is amended to read as follows:  
2 24 a. "Authority" means a department, or public or

2 25 quasi-public instrumentality of the state including,  
2 26 but not limited to, the authority created under  
2 27 chapter 12E, 16, 16A, 175, 257C, 261A, or 327I, which  
2 28 has the power to issue obligations, except that  
2 29 "authority" does not include the state board of  
2 30 regents or the Iowa finance authority to the extent it  
2 31 acts pursuant to chapter 260C. "Authority" also  
2 32 includes a port authority created under chapter 28J.

2 33 Sec. \_\_\_\_\_. NEW SECTION. 28J.1 DEFINITIONS.

2 34 As used in this chapter, unless the context  
2 35 otherwise requires:

2 36 1. "Authorized purposes" means an activity that  
2 37 enhances, fosters, aids, provides, or promotes  
2 38 transportation, economic development, housing,  
2 39 recreation, education, governmental operations,  
2 40 culture, or research within the jurisdiction of a port  
2 41 authority.

2 42 2. "Board" means the board of directors of a port  
2 43 authority established pursuant to section 28J.2.

2 44 3. "City" means the same as defined in section  
2 45 362.2.

2 46 4. "Construction" means alteration, creation,  
2 47 development, enlargement, erection, improvement,  
2 48 installation, reconstruction, remodeling, and  
2 49 renovation.

2 50 5. "Contracting governmental agency" means any  
3 1 governmental agency or taxing district of the state  
3 2 that, by action of its legislative authority, enters  
3 3 into an agreement with a port authority pursuant to  
3 4 section 28J.17.

3 5 6. "Cost" as applied to a port authority facility  
3 6 means any of the following:

3 7 a. The cost of construction contracts, land,  
3 8 rights-of-way, property rights, easements, franchise  
3 9 rights, and interests required for acquisition or  
3 10 construction.

3 11 b. The cost of demolishing or removing any  
3 12 buildings or structures on land, including the cost of  
3 13 acquiring any lands to which those buildings or  
3 14 structures may be moved.

3 15 c. The cost of diverting a highway, interchange of  
3 16 a highway, and access roads to private property,  
3 17 including the cost of land or easements, and  
3 18 relocation of a facility of a utility company or  
3 19 common carrier.

3 20 d. The cost of machinery, furnishings, equipment,  
3 21 financing charges, interest prior to and during  
3 22 construction and for no more than twelve months after  
3 23 completion of construction, engineering, and expenses  
3 24 of research and development with respect to a  
3 25 facility.

3 26 e. Legal and administrative expenses, plans,  
3 27 specifications, surveys, studies, estimates of cost  
3 28 and revenues, engineering services, and other expenses  
3 29 necessary or incident to determining the feasibility  
3 30 or practicability of acquiring or constructing a  
3 31 facility.

3 32 f. The interest upon the revenue bonds and pledge  
3 33 orders during the period or estimated period of  
3 34 construction and for twelve months thereafter, or for  
3 35 twelve months after the acquisition date, reserve  
3 36 funds as the port authority deems advisable in  
3 37 connection with a facility and the issuance of port  
3 38 authority revenue bonds and pledge orders.

3 39 g. The costs of issuance of port authority revenue  
3 40 bonds and pledge orders.

3 41 h. The cost of diverting a rail line, rail spur  
3 42 track, or rail spur track switch, including the cost  
3 43 of land or easements, and relocation of a facility of  
3 44 a utility company or common carrier.

3 45 i. The cost of relocating an airport's runways,  
3 46 terminals, and related facilities including the cost  
3 47 of land or easements, and relocation of a facility of  
3 48 a utility company or common carrier.

3 49 7. "Facility" or "port authority facility" means  
3 50 real or personal property owned, leased, or otherwise  
4 1 controlled or financed by a port authority and related  
4 2 to or in furtherance of one or more authorized  
4 3 purposes.

4 4 8. "Governmental agency" means a department,  
4 5 division, or other unit of state government of this

4 6 state or any other state, city, county, township, or  
4 7 other governmental subdivision, or any other public  
4 8 corporation or agency created under the laws of this  
4 9 state, any other state, the United States, or any  
4 10 department or agency thereof, or any agency,  
4 11 commission, or authority established pursuant to an  
4 12 interstate compact or agreement or combination  
4 13 thereof.

4 14 9. "Person" means the same as defined in section  
4 15 4.1.

4 16 10. "Pledge order" means a promise to pay out of  
4 17 the net revenues of a port authority, which is  
4 18 delivered to a contractor or other person in payment  
4 19 of all or part of the cost of a facility.

4 20 11. "Political subdivision" means a city, county,  
4 21 city=county consolidation, or multicounty  
4 22 consolidation, or combination thereof.

4 23 12. "Political subdivisions comprising the port  
4 24 authority" means the political subdivisions which  
4 25 created or participated in the creation of the port  
4 26 authority under section 28J.2, or which joined an  
4 27 existing port authority under section 28J.4.

4 28 13. "Port authority" means an entity created  
4 29 pursuant to section 28J.2.

4 30 14. "Port authority revenue bonds" means revenue  
4 31 bonds and revenue refunding bonds issued pursuant to  
4 32 section 28J.21.

4 33 15. "Public roads" means all public highways,  
4 34 roads, and streets in this state, whether maintained  
4 35 by the state or by a county or city.

4 36 16. "Revenues" means rental fees and other charges  
4 37 received by a port authority for the use or services  
4 38 of a facility, a gift or grant received with respect  
4 39 to a facility, moneys received with respect to the  
4 40 lease, sublease, sale, including installment sale or  
4 41 conditional sale, or other disposition of a facility,  
4 42 moneys received in repayment of and for interest on  
4 43 any loans made by the port authority to a person or  
4 44 governmental agency, proceeds of port authority  
4 45 revenue bonds for payment of principal, premium, or  
4 46 interest on the bonds authorized by the port  
4 47 authority, proceeds from any insurance, condemnation,  
4 48 or guarantee pertaining to the financing of the  
4 49 facility, and income and profit from the investment of  
4 50 the proceeds of port authority revenue bonds or of any  
5 1 revenues.

5 2 Sec. \_\_\_\_ NEW SECTION. 28J.2 CREATION AND POWERS  
5 3 OF PORT AUTHORITY.

5 4 1. Two or more political subdivisions may create a  
5 5 port authority under this chapter by resolution. If a  
5 6 proposal to create a port authority receives a  
5 7 favorable majority of the members of the elected  
5 8 legislative body of the political subdivision, the  
5 9 port authority is created at the time provided in the  
5 10 resolution. The jurisdiction of a port authority  
5 11 includes the territory described in section 28J.8.

5 12 2. A port authority created pursuant to this  
5 13 section may sue and be sued, complain, and defend in  
5 14 its name and has the powers and jurisdiction  
5 15 enumerated in this chapter.

5 16 3. At the time a port authority is created  
5 17 pursuant to this section, the political subdivisions  
5 18 comprising the port authority may restrict the powers  
5 19 granted the port authority pursuant to this chapter by  
5 20 specifically adopting such restrictions in the  
5 21 resolution creating the port authority.

5 22 4. The political subdivisions comprising the port  
5 23 authority whose powers have been restricted pursuant  
5 24 to subsection 3 may at any time adopt a resolution to  
5 25 grant additional powers to the port authority, so long  
5 26 as the additional powers do not exceed the powers  
5 27 permitted under this chapter.

5 28 Sec. \_\_\_\_ NEW SECTION. 28J.3 APPROPRIATION AND  
5 29 EXPENDITURE OF PUBLIC FUNDS == DISSOLUTION.

5 30 1. The political subdivisions comprising a port  
5 31 authority may appropriate and expend public funds to  
5 32 finance or subsidize the operation and authorized  
5 33 purposes of the port authority. A port authority  
5 34 shall control tax revenues allocated to the facilities  
5 35 the port authority administers and all revenues  
5 36 derived from the operation of the port authority, the

5 37 sale of its property, interest on investments, or from  
5 38 any other source related to the port authority.

5 39 2. All revenues received by the port authority  
5 40 shall be held in a separate fund in a manner agreed to  
5 41 by the political subdivisions comprising the port  
5 42 authority. Revenues may be paid out only at the  
5 43 direction of the board of directors of the port  
5 44 authority.

5 45 3. A port authority shall comply with section  
5 46 331.341, subsections 1, 2, 4, and 5, and section  
5 47 331.342, when contracting for public improvements.

5 48 4. Subject to making due provisions for payment  
5 49 and performance of any outstanding obligations, the  
5 50 political subdivisions comprising the port authority  
6 1 may dissolve the port authority, and transfer the  
6 2 property of the port authority to the political  
6 3 subdivisions comprising the port authority in a manner  
6 4 agreed upon between the political subdivisions  
6 5 comprising the port authority prior to the dissolution  
6 6 of the port authority.

6 7 Sec. \_\_\_\_\_. NEW SECTION. 28J.4 JOINING AN EXISTING  
6 8 PORT AUTHORITY.

6 9 1. A political subdivision which is contiguous to  
6 10 either a political subdivision which participated in  
6 11 the creation of the port authority or a political  
6 12 subdivision which proposes to join the port authority  
6 13 at the same time which is contiguous to a political  
6 14 subdivision which participated in the creation of the  
6 15 port authority may join the port authority by  
6 16 resolution.

6 17 2. If more than one such political subdivision  
6 18 proposes to join the port authority at the same time,  
6 19 the resolution of each such political subdivision  
6 20 shall designate the political subdivisions which are  
6 21 to be so joined.

6 22 3. Any territory or city not included in a port  
6 23 authority which is annexed to a city included within  
6 24 the jurisdiction of a port authority shall, on such  
6 25 annexation and without further proceedings, be annexed  
6 26 to and be included in the jurisdiction of the port  
6 27 authority.

6 28 4. Before a political subdivision is joined to a  
6 29 port authority, other than by annexation to a city,  
6 30 the political subdivisions comprising the port  
6 31 authority shall agree upon the terms and conditions  
6 32 pursuant to which such political subdivision is to be  
6 33 joined.

6 34 5. For the purpose of this chapter, such political  
6 35 subdivision shall be considered to have participated  
6 36 in the creation of the port authority, except that the  
6 37 initial term of any director of the port authority  
6 38 appointed by a joining political subdivision shall be  
6 39 four years.

6 40 6. After each resolution proposing a political  
6 41 subdivision to join a port authority has become  
6 42 effective and the terms and conditions of joining the  
6 43 port authority have been agreed to, the board of  
6 44 directors of the port authority shall by resolution  
6 45 either accept or reject the proposal. Such proposal  
6 46 to join a port authority shall be effective upon  
6 47 adoption of the resolution by the board of directors  
6 48 of the port authority and thereupon the jurisdiction  
6 49 of the port authority includes the joining political  
6 50 subdivision.

7 1 Sec. \_\_\_\_\_. NEW SECTION. 28J.5 MEMBERSHIP OF BOARD  
7 2 OF DIRECTORS.

7 3 1. A port authority created pursuant to section  
7 4 28J.2 shall be governed by a board of directors.  
7 5 Members of a board of directors of a port authority  
7 6 shall be divided among the political subdivisions  
7 7 comprising the port authority in such proportions as  
7 8 the political subdivisions may agree and shall be  
7 9 appointed by the respective political subdivision's  
7 10 elected legislative body.

7 11 2. The number of directors comprising the board  
7 12 shall be determined by agreement between the political  
7 13 subdivisions comprising the port authority, and which  
7 14 number may be changed by resolution of the political  
7 15 subdivisions comprising the port authority.

7 16 3. A majority of the directors shall have been  
7 17 qualified electors of, or owned a business or been

7 18 employed in, one or more political subdivisions within  
7 19 the area of the jurisdiction of the port authority for  
7 20 a period of at least three years preceding  
7 21 appointment.

7 22 4. The directors of a port authority first  
7 23 appointed shall serve staggered terms. Thereafter  
7 24 each successor director shall serve for a term of four  
7 25 years, except that any person appointed to fill a  
7 26 vacancy shall be appointed to only the unexpired term.  
7 27 A director is eligible for reappointment.

7 28 5. The board may provide procedures for the  
7 29 removal of a director who fails to attend three  
7 30 consecutive regular meetings of the board. If a  
7 31 director is so removed, a successor shall be appointed  
7 32 for the remaining term of the removed director in the  
7 33 same manner provided for the original appointment.  
7 34 The appointing body may at any time remove a director  
7 35 appointed by it for misfeasance, nonfeasance, or  
7 36 malfeasance in office.

7 37 6. The board may adopt bylaws and shall elect one  
7 38 director as chairperson and one director as vice  
7 39 chairperson, designate terms of office, and appoint a  
7 40 secretary who need not be a director.

7 41 7. A majority of the board of directors shall  
7 42 constitute a quorum for the purpose of holding a  
7 43 meeting of the board. The affirmative vote of a  
7 44 majority of a quorum shall be necessary for any action  
7 45 taken by the port authority unless the board  
7 46 determines that a greater number of affirmative votes  
7 47 is necessary for particular actions to be taken by the  
7 48 port authority. A vacancy in the membership of the  
7 49 board shall not impair the rights of a quorum to  
7 50 exercise all the rights and perform all the duties of

8 1 the port authority.  
8 2 8. Each director shall be entitled to receive from  
8 3 the port authority such sum of money as the board may  
8 4 determine as compensation for services as a director  
8 5 and reimbursement for reasonable expenses in the  
8 6 performance of official duties.

8 7 Sec. \_\_\_\_\_. NEW SECTION. 28J.6 CIVIL IMMUNITY OF  
8 8 DIRECTORS.

8 9 A director of a port authority shall not be  
8 10 personally liable for any monetary damages that arise  
8 11 from actions taken in the performance of the  
8 12 director's official duties, except for acts or  
8 13 omissions that are not in good faith or that involve  
8 14 intentional misconduct, a knowing violation of law, or  
8 15 any transaction from which the director derived an  
8 16 improper personal benefit.

8 17 Sec. \_\_\_\_\_. NEW SECTION. 28J.7 EMPLOYEES, ADVISORY  
8 18 BOARD, PEACE OFFICERS.

8 19 1. A port authority shall employ and fix the  
8 20 qualifications, duties, and compensation of any  
8 21 employees and enter into contracts for any services  
8 22 that may be required to conduct the business of the  
8 23 port authority, and may appoint an advisory board,  
8 24 which shall serve without compensation.

8 25 2. An employee of a port authority is a public  
8 26 employee for the purposes of collective bargaining  
8 27 under chapter 20.

8 28 3. a. A port authority may provide for the  
8 29 administration and enforcement of the laws of the  
8 30 state by employing peace officers who shall have all  
8 31 the powers conferred by law on peace officers of this  
8 32 state with regard to the apprehension of violators  
8 33 upon all property under its control within and without  
8 34 the port authority. The peace officers may seek the  
8 35 assistance of other appropriate law enforcement  
8 36 officers to enforce its rules and maintain order.

8 37 b. Peace officers employed by a port authority  
8 38 shall meet all requirements as police officers  
8 39 appointed under the civil service law of chapter 400  
8 40 and shall participate in the retirement system  
8 41 established by chapter 411.

8 42 c. Peace officers employed by a port authority  
8 43 shall serve as a peace officer force with respect to  
8 44 the property, grounds, buildings, equipment, and  
8 45 facilities under the control of the port authority, to  
8 46 prevent hijacking of aircraft or watercraft, protect  
8 47 the property of the authority and the property of  
8 48 others located thereon, suppress nuisances and

8 49 disturbances and breaches of the peace, and enforce  
8 50 laws and the rules of the port authority for the  
9 1 preservation of good order. Peace officers are vested  
9 2 with the same powers of arrest as peace officers under  
9 3 section 804.7.

9 4 4. If an employee of a political subdivision  
9 5 comprising the port authority is transferred to a  
9 6 comparable position with the port authority, the  
9 7 employee is entitled to suffer no loss in pay,  
9 8 pension, fringe benefits, or other benefits and shall  
9 9 be entitled to a comparable rank and grade as the  
9 10 employee's prior position. Sick leave, longevity, and  
9 11 vacation time accrued to such employees shall be  
9 12 credited to them as employees of the port authority.  
9 13 All rights and accruals of such employees as members  
9 14 of the Iowa public employees' retirement system  
9 15 pursuant to chapter 97B and the retirement system for  
9 16 police officers pursuant to chapter 411 shall remain  
9 17 in force and shall be automatically transferred to the  
9 18 port authority.

9 19 Sec. \_\_\_\_ NEW SECTION. 28J.8 AREA OF  
9 20 JURISDICTION.

9 21 1. The area of jurisdiction of a port authority  
9 22 shall include all of the territory of the political  
9 23 subdivisions comprising the port authority and, if the  
9 24 port authority owns or leases a railroad line or  
9 25 airport, the territory on which the railroad's line,  
9 26 terminals, and related facilities or the airport's  
9 27 runways, terminals, and related facilities are  
9 28 located, regardless of whether the territory is  
9 29 located in the political subdivisions comprising the  
9 30 port authority.

9 31 2. A political subdivision that has created a port  
9 32 authority or joined an existing port authority shall  
9 33 not be included in any other port authority.

9 34 Sec. \_\_\_\_ NEW SECTION. 28J.9 POWERS OF PORT  
9 35 AUTHORITY.

9 36 A port authority may exercise all of the following  
9 37 powers:

9 38 1. Adopt bylaws for the regulation of the port  
9 39 authority's affairs and the conduct of the port  
9 40 authority's business.

9 41 2. Adopt an official seal.

9 42 3. Maintain a principal office and branch offices  
9 43 within the port authority's jurisdiction.

9 44 4. Acquire, construct, furnish, equip, maintain,  
9 45 repair, sell, exchange, lease, lease with an option to  
9 46 purchase, convey interests in real or personal  
9 47 property, and operate any property of the port  
9 48 authority in connection with transportation,  
9 49 recreational, governmental operations, or cultural  
9 50 activities in furtherance of an authorized purpose.

10 1 5. Straighten, deepen, and improve any channel,  
10 2 river, stream, or other watercourse or way which may  
10 3 be necessary or proper in the development of the  
10 4 facilities of the port authority.

10 5 6. Make available the use or services of any  
10 6 facility of the port authority to any person or  
10 7 governmental agency.

10 8 7. Issue bonds or pledge orders pursuant to the  
10 9 requirements and limitations in section 28J.21.

10 10 8. Issue port authority revenue bonds beyond the  
10 11 limit of bonded indebtedness provided by law, payable  
10 12 solely from revenues as provided in section 28J.21,  
10 13 for the purpose of providing funds to pay the costs of  
10 14 any facility or facilities of the port authority or  
10 15 parts thereof.

10 16 9. Apply to the proper authorities of the United  
10 17 States for the right to establish, operate, and  
10 18 maintain foreign trade zones and establish, operate,  
10 19 and maintain foreign trade zones and to acquire,  
10 20 exchange, sell, lease to or from, lease with an option  
10 21 to purchase, or operate facilities, land, or property  
10 22 in accordance with the federal Foreign Trade Zones  
10 23 Act, 19 U.S.C. } 81a-81u.

10 24 10. Enjoy and possess the same legislative and  
10 25 executive rights, privileges, and powers granted  
10 26 cities under chapter 364 and counties under chapter  
10 27 331, including the exercise of police power but  
10 28 excluding the power to levy taxes.

10 29 11. Maintain such funds as it considers necessary

10 30 and adhere to the public funds investment standards of  
10 31 chapter 12B, as applicable.

10 32 12. Direct port authority agents or employees,  
10 33 after at least five days' written notice, to enter  
10 34 upon lands within the port authority's jurisdiction to  
10 35 make surveys and examinations preliminary to location  
10 36 and construction of works for the port authority,  
10 37 without liability of the port authority or its agents  
10 38 or employees except for actual damages.

10 39 13. Promote, advertise, and publicize the port  
10 40 authority and its facilities, and provide information  
10 41 to shippers and other commercial interests.

10 42 14. Adopt bylaws, not in conflict with state or  
10 43 federal law, necessary or incidental to the  
10 44 performance of the duties of and the execution of the  
10 45 powers of the port authority under this chapter.

10 46 15. Do any of the following in regard to interests  
10 47 in real or personal property, including machinery,  
10 48 equipment, plants, factories, offices, and other  
10 49 structures and facilities related to or in furtherance  
10 50 of any authorized purpose as the board in its sole  
11 1 discretion may determine:

11 2 a. Loan money to any person or governmental agency  
11 3 for the acquisition, construction, furnishing, or  
11 4 equipping of the property.

11 5 b. Acquire, construct, maintain, repair, furnish,  
11 6 or equip the property.

11 7 c. Sell to, exchange with, lease, convey other  
11 8 interests in, or lease with an option to purchase the  
11 9 same or any lesser interest in the property to the  
11 10 same or any other person or governmental agency.

11 11 d. Guarantee the obligations of any person or  
11 12 governmental agency.

11 13 e. Accept and hold as consideration for the  
11 14 conveyance of property or any interest therein such  
11 15 property or interests therein as the board may  
11 16 determine, notwithstanding any restrictions that apply  
11 17 to the investment of funds by a port authority.

11 18 16. Sell, lease, or convey other interests in real  
11 19 and personal property, and grant easements or rights=  
11 20 of-way over property of the port authority. The board  
11 21 shall specify the consideration and terms for the  
11 22 sale, lease, or conveyance of other interests in real  
11 23 and personal property. A determination made by the  
11 24 board under this subsection shall be conclusive. The  
11 25 sale, lease, or conveyance may be made without  
11 26 advertising and the receipt of bids.

11 27 17. Enter into an agreement with a political  
11 28 subdivision comprising the port authority for the  
11 29 political subdivision to exercise its right of eminent  
11 30 domain pursuant to chapters 6A and 6B on behalf of the  
11 31 port authority. However, a condemnation exercised on  
11 32 behalf of a port authority pursuant to this subsection  
11 33 shall not take or disturb property or a facility  
11 34 belonging to a governmental agency, utility company,  
11 35 or common carrier, which property or facility is  
11 36 necessary and convenient in the operation of the  
11 37 governmental agency, utility company, or common  
11 38 carrier, unless provision is made for the restoration,  
11 39 relocation, or duplication of such property or  
11 40 facility, or upon the election of the governmental  
11 41 agency, utility company, or common carrier, for the  
11 42 payment of compensation, if any, at the sole cost of  
11 43 the port authority, provided that both of the  
11 44 following apply:

11 45 a. If a restoration or duplication proposed to be  
11 46 made under this subsection involves a relocation of  
11 47 the property or facility, the new facility and  
11 48 location shall be of at least comparable utilitarian  
11 49 value and effectiveness and shall not impair the  
11 50 ability of the utility company or common carrier to  
12 1 compete in its original area of operation.

12 2 b. If a restoration or duplication made under this  
12 3 subsection involves a relocation of the property or  
12 4 facility, the port authority shall acquire no interest  
12 5 or right in or to the appropriated property or  
12 6 facility, until the relocated property or facility is  
12 7 available for use and until marketable title thereto  
12 8 has been transferred to the utility company or common  
12 9 carrier.

12 10 18. a. Make and enter into all contracts and

12 11 agreements and execute all instruments necessary or  
12 12 incidental to the performance of the duties of and the  
12 13 execution of powers of the port authority under this  
12 14 chapter.

12 15 b. Except as provided in paragraph "c", when the  
12 16 cost of a contract for the construction of a building,  
12 17 structure, or other improvement undertaken by a port  
12 18 authority involves an expenditure exceeding twenty=  
12 19 five thousand dollars, and the port authority is the  
12 20 contracting entity, the port authority shall make a  
12 21 written contract after notice calling for bids for the  
12 22 award of the contract has been given by publication  
12 23 twice, with at least seven days between publications,  
12 24 in a newspaper of general circulation in the area of  
12 25 the port authority. Each such contract shall be let  
12 26 to the lowest responsive and responsible bidder.  
12 27 Every contract shall be accompanied by or shall refer  
12 28 to plans and specifications for the work to be done,  
12 29 prepared for and approved by the port authority, and  
12 30 signed by an authorized officer of the port authority  
12 31 and by the contractor.

12 32 c. The board of directors may provide criteria for  
12 33 the negotiation and award without competitive bidding  
12 34 of any contract as to which the port authority is the  
12 35 contracting entity for the construction of any  
12 36 building or structure or other improvement under any  
12 37 of the following circumstances:

12 38 (1) A real and present emergency exists that  
12 39 threatens damage or injury to persons or property of  
12 40 the port authority or other persons, provided that a  
12 41 statement specifying the nature of the emergency that  
12 42 is the basis for the negotiation and award of a  
12 43 contract without competitive bidding shall be signed  
12 44 by the officer of the port authority that executes  
12 45 that contract at the time of the contract's execution  
12 46 and shall be attached to the contract.

12 47 (2) A commonly recognized industry or other  
12 48 standard or specification does not exist and cannot  
12 49 objectively be articulated for the improvement.

12 50 (3) The contract is for any energy conservation  
13 1 measure as defined in section 7D.34.

13 2 (4) With respect to material to be incorporated  
13 3 into the improvement, only a single source or supplier  
13 4 exists for the material.

13 5 (5) A single bid is received by the port authority  
13 6 after complying with the provisions of paragraph "b".

13 7 d. (1) If a contract is to be negotiated and  
13 8 awarded without competitive bidding for the reason set  
13 9 forth in paragraph "c", subparagraph (2), the port  
13 10 authority shall publish a notice calling for technical  
13 11 proposals at least twice, with at least seven days  
13 12 between publications, in a newspaper of general  
13 13 circulation in the area of the port authority. After  
13 14 receipt of the technical proposals, the port authority  
13 15 may negotiate with and award a contract for the  
13 16 improvement to the person making the proposal  
13 17 considered to be the most advantageous to the port  
13 18 authority.

13 19 (2) If a contract is to be negotiated and awarded  
13 20 without competitive bidding for the reason set forth  
13 21 in paragraph "c", subparagraph (4), construction  
13 22 activities related to the incorporation of the  
13 23 material into the improvement also may be provided  
13 24 without competitive bidding by the source or supplier  
13 25 of that material.

13 26 e. A purchase, exchange, sale, lease, lease with  
13 27 an option to purchase, conveyance of other interests  
13 28 in, or other contract with a person or governmental  
13 29 agency that pertains to the acquisition, construction,  
13 30 maintenance, repair, furnishing, equipping, or  
13 31 operation of any real or personal property, related to  
13 32 or in furtherance of economic development and the  
13 33 provision of adequate housing, shall be made in such  
13 34 manner and subject to such terms and conditions as may  
13 35 be determined in the board's discretion. This  
13 36 paragraph applies to all contracts that are subject to  
13 37 this section, notwithstanding any other provision of  
13 38 law that might otherwise apply, including a  
13 39 requirement of notice, competitive bidding or  
13 40 selection, or for the provision of security. However,  
13 41 this paragraph shall not apply to a contract secured



13 42 exclusively by or to be paid exclusively from the  
13 43 general revenues of the port authority. For the  
13 44 purposes of this paragraph, any revenues derived by  
13 45 the port authority under a lease or other agreement  
13 46 that, by its terms, contemplates the use of amounts  
13 47 payable under the agreement either to pay the costs of  
13 48 the improvement that is the subject of the contract or  
13 49 to secure obligations of the port authority issued to  
13 50 finance costs of such improvement, are excluded from  
14 1 general revenues.

14 2 19. Employ managers, superintendents, and other  
14 3 employees and retain or contract with consulting  
14 4 engineers, financial consultants, accounting experts,  
14 5 architects, attorneys, and any other consultants and  
14 6 independent contractors as are necessary in the port  
14 7 authority's judgment to carry out this chapter, and  
14 8 fix the compensation thereof. All expenses thereof  
14 9 shall be payable from any available funds of the port  
14 10 authority or from funds appropriated for that purpose  
14 11 by the political subdivisions comprising the port  
14 12 authority.

14 13 20. Receive and accept from a governmental agency  
14 14 grants and loans for the construction of a port  
14 15 authority facility, for research and development with  
14 16 respect to a port authority facility, or any other  
14 17 authorized purpose, and receive and accept aid or  
14 18 contributions from any source of moneys, property,  
14 19 labor, or other things of value, to be held, used, and  
14 20 applied only for the purposes for which the grants,  
14 21 loans, aid, or contributions are made.

14 22 21. Engage in research and development with  
14 23 respect to a port authority facility.

14 24 22. Purchase fire and extended coverage and  
14 25 liability insurance for a port authority facility and  
14 26 for the principal office and branch offices of the  
14 27 port authority, insurance protecting the port  
14 28 authority and its officers and employees against  
14 29 liability for damage to property or injury to or death  
14 30 of persons arising from its operations, and any other  
14 31 insurance the port authority may agree to provide  
14 32 under a resolution authorizing port authority revenue  
14 33 bonds, pledge orders, or in any trust agreement  
14 34 securing the same.

14 35 23. Charge, alter, and collect rental fees and  
14 36 other charges for the use or services of a port  
14 37 authority facility as provided in section 28J.16.

14 38 24. Perform all acts necessary or proper to carry  
14 39 out the powers expressly granted in this chapter.

14 40 Sec. \_\_\_\_\_. NEW SECTION. 28J.10 PARTICIPATION OF  
14 41 PRIVATE ENTERPRISE.

14 42 The port authority shall foster and encourage the  
14 43 participation of private enterprise in the development  
14 44 of the port authority facilities to the fullest extent  
14 45 practicable in the interest of limiting the necessity  
14 46 of construction and operation of the facilities by the  
14 47 port authority.

14 48 Sec. \_\_\_\_\_. NEW SECTION. 28J.11 PROVISIONS DO NOT  
14 49 AFFECT OTHER LAWS OR POWERS.

14 50 This chapter shall not do any of the following:

15 1 1. Impair a provision of law directing the payment  
15 2 of revenues derived from public property into sinking  
15 3 funds or dedicating those revenues to specific  
15 4 purposes.

15 5 2. Impair the powers of a political subdivision to  
15 6 develop or improve a port and terminal facility except  
15 7 as restricted by section 28J.15.

15 8 3. Enlarge, alter, diminish, or affect in any way,  
15 9 a lease or conveyance made, or action taken prior to  
15 10 the creation of a port authority under section 28J.2  
15 11 by a city or a county.

15 12 4. Impair or interfere with the exercise of a  
15 13 permit for the removal of sand or gravel, or other  
15 14 similar permits issued by a governmental agency.

15 15 5. Impair or contravene applicable federal  
15 16 regulations.

15 17 Sec. \_\_\_\_\_. NEW SECTION. 28J.12 CONVEYANCE, LEASE,  
15 18 OR EXCHANGE OF PUBLIC PROPERTY.

15 19 A port authority may convey or lease, lease with an  
15 20 option to purchase, or exchange with any governmental  
15 21 agency or other port authority without competitive  
15 22 bidding and on mutually agreeable terms, any personal

15 23 or real property, or any interest therein.  
15 24 Sec. \_\_\_\_\_. NEW SECTION. 28J.13 ANNUAL BUDGET ==  
15 25 USE OF RENTS AND CHARGES.  
15 26 The board shall annually prepare a budget for the  
15 27 port authority. Revenues received by the port  
15 28 authority shall be used for the general expenses of  
15 29 the port authority and to pay interest, amortization,  
15 30 and retirement charges on money borrowed. Except as  
15 31 provided in section 28J.26, if there remains, at the  
15 32 end of any fiscal year, a surplus of such funds after  
15 33 providing for the above uses, the board shall pay such  
15 34 surplus into the general funds of the political  
15 35 subdivisions comprising the port authority as agreed  
15 36 to by the subdivisions.  
15 37 Sec. \_\_\_\_\_. NEW SECTION. 28J.14 SECRETARY TO  
15 38 FURNISH BOND == DEPOSIT AND DISBURSEMENT OF FUNDS.  
15 39 Before receiving any revenues, the secretary of a  
15 40 port authority shall furnish a bond in such amount as  
15 41 shall be determined by the port authority with  
15 42 sureties satisfactory to the port authority, and all  
15 43 funds coming into the hands of the secretary shall be  
15 44 deposited by the secretary to the account of the port  
15 45 authority in one or more such depositories as shall be  
15 46 qualified to receive deposits of county funds, which  
15 47 deposits shall be secured in the same manner as county  
15 48 funds are required to be secured. A disbursement  
15 49 shall not be made from such funds except in accordance  
15 50 with policies and procedures adopted by the port  
16 1 authority.  
16 2 Sec. \_\_\_\_\_. NEW SECTION. 28J.15 LIMITATION ON  
16 3 CERTAIN POWERS OF POLITICAL SUBDIVISIONS.  
16 4 A political subdivision creating or participating  
16 5 in the creation of a port authority in accordance with  
16 6 section 28J.2 shall not, during the time the port  
16 7 authority is in existence, exercise the rights and  
16 8 powers provided in chapters 28A, 28K, and 384 relating  
16 9 to the political subdivision's authority over a port,  
16 10 wharf, dock, harbor or other facility substantially  
16 11 similar to that political subdivision's authority  
16 12 under a port authority granted under this chapter.  
16 13 Sec. \_\_\_\_\_. NEW SECTION. 28J.16 RENTALS OR CHARGES  
16 14 FOR USE OR SERVICES OF FACILITIES == AGREEMENTS WITH  
16 15 GOVERNMENTAL AGENCIES.  
16 16 1. a. A port authority may charge, alter, and  
16 17 collect rental fees or other charges for the use or  
16 18 services of any port authority facility and contract  
16 19 for the use or services of a facility, and fix the  
16 20 terms, conditions, rental fees, or other charges for  
16 21 the use or services.  
16 22 b. If the services are furnished in the  
16 23 jurisdiction of the port authority by a utility  
16 24 company or a common carrier, the port authority's  
16 25 charges for the services shall not be less than the  
16 26 charges established for the same services furnished by  
16 27 a utility company or common carrier in the port  
16 28 authority jurisdiction.  
16 29 c. The rental fees or other charges shall not be  
16 30 subject to supervision or regulation by any other  
16 31 authority, commission, board, bureau, or governmental  
16 32 agency of the state and the contract may provide for  
16 33 acquisition of all or any part of the port authority  
16 34 facility for such consideration payable over the  
16 35 period of the contract or otherwise as the port  
16 36 authority determines to be appropriate, but subject to  
16 37 the provisions of any resolution authorizing the  
16 38 issuance of port authority revenue bonds or any trust  
16 39 agreement securing the bonds.  
16 40 d. A governmental agency that has power to  
16 41 construct, operate, and maintain a port authority  
16 42 facility may enter into a contract or lease with a  
16 43 port authority for the use or services of a port  
16 44 authority facility as may be agreed to by the port  
16 45 authority and the governmental agency.  
16 46 2. a. A governmental agency may cooperate with  
16 47 the port authority in the acquisition or construction  
16 48 of a port authority facility and shall enter into such  
16 49 agreements with the port authority as may be  
16 50 appropriate, which shall provide for contributions by  
17 1 the parties in a proportion as may be agreed upon and  
17 2 other terms as may be mutually satisfactory to the  
17 3 parties including the authorization of the

17 4 construction of the facility by one of the parties  
17 5 acting as agent for all of the parties and the  
17 6 ownership and control of the facility by the port  
17 7 authority to the extent necessary or appropriate.  
17 8 b. A governmental agency may provide funds for the  
17 9 payment of any contribution required under such  
17 10 agreements by the levy of taxes or assessments if  
17 11 otherwise authorized by the laws governing the  
17 12 governmental agency in the construction of the type of  
17 13 port authority facility provided for in the  
17 14 agreements, and may pay the proceeds from the  
17 15 collection of the taxes or assessments; or the  
17 16 governmental agency may issue bonds or notes, if  
17 17 authorized by law, in anticipation of the collection  
17 18 of the taxes or assessments, and may pay the proceeds  
17 19 of the bonds or notes to the port authority pursuant  
17 20 to such agreements.

17 21 c. A governmental agency may provide the funds for  
17 22 the payment of a contribution by the appropriation of  
17 23 moneys or, if otherwise authorized by law, by the  
17 24 issuance of bonds or notes and may pay the  
17 25 appropriated moneys or the proceeds of the bonds or  
17 26 notes to the port authority pursuant to such  
17 27 agreements.

17 28 3. When the contribution of any governmental  
17 29 agency is to be made over a period of time from the  
17 30 proceeds of the collection of special assessments, the  
17 31 interest accrued and to accrue before the first  
17 32 installment of the assessments is collected, which is  
17 33 payable by the governmental agency on the contribution  
17 34 under the terms and provisions of the agreements,  
17 35 shall be treated as part of the cost of the  
17 36 improvement for which the assessments are levied, and  
17 37 that portion of the assessments that is collected in  
17 38 installments shall bear interest at the same rate as  
17 39 the governmental agency is obligated to pay on the  
17 40 contribution under the terms and provisions of the  
17 41 agreements and for the same period of time as the  
17 42 contribution is to be made under the agreements. If  
17 43 the assessment or any installment thereof is not paid  
17 44 when due, it shall bear interest until the payment  
17 45 thereof at the same rate as the contribution and the  
17 46 county auditor shall annually place on the tax list  
17 47 and duplicate the interest applicable to the  
17 48 assessment and the penalty thereon as otherwise  
17 49 authorized by law.

17 50 4. A governmental agency, pursuant to a favorable  
18 1 vote in an election regarding issuing bonds to provide  
18 2 funds to acquire, construct, or equip, or provide real  
18 3 estate and interests in real estate for a port  
18 4 authority facility, whether or not the governmental  
18 5 agency at the time of the election had the authority  
18 6 to pay the proceeds from the bonds or notes issued in  
18 7 anticipation of the bonds to the port authority as  
18 8 provided in this section, may issue such bonds or  
18 9 notes in anticipation of the issuance of the bonds and  
18 10 pay the proceeds of the bonds or notes to the port  
18 11 authority in accordance with an agreement with the  
18 12 port authority; provided, that the legislative  
18 13 authority of the governmental agency finds and  
18 14 determines that the port authority facility to be  
18 15 acquired or constructed in cooperation with the  
18 16 governmental agency will serve the same public purpose  
18 17 and meet substantially the same public need as the  
18 18 facility otherwise proposed to be acquired or  
18 19 constructed by the governmental agency with the  
18 20 proceeds of the bonds and notes.

18 21 Sec. \_\_\_\_\_. NEW SECTION. 28J.17 CONTRACTS,  
18 22 ARRANGEMENTS, AND AGREEMENTS.

18 23 1. a. A port authority may enter into a contract  
18 24 or other arrangement with a person, railroad, utility  
18 25 company, corporation, governmental agency including  
18 26 sewerage, drainage, conservation, conservancy, or  
18 27 other improvement districts in this or other states,  
18 28 or the governments or agencies of foreign countries as  
18 29 may be necessary or convenient for the exercise of the  
18 30 powers granted by this chapter. The port authority  
18 31 may purchase, lease, or acquire land or other property  
18 32 in any county of this state and in adjoining states  
18 33 for the accomplishment of authorized purposes of the  
18 34 port authority, or for the improvement of the harbor

18 35 and port facilities over which the port authority may  
18 36 have jurisdiction including development of port  
18 37 facilities in adjoining states. The authority granted  
18 38 in this section to enter into contracts or other  
18 39 arrangements with the federal government includes the  
18 40 power to enter into any contracts, arrangements, or  
18 41 agreements that may be necessary to hold and save  
18 42 harmless the United States from damages due to the  
18 43 construction and maintenance by the United States of  
18 44 work the United States undertakes.

18 45 b. A political subdivision that has participated  
18 46 in the creation of a port authority, or is within, or  
18 47 adjacent to a political subdivision that is within the  
18 48 jurisdiction of a port authority, may enter into an  
18 49 agreement with the port authority to accomplish any of  
18 50 the authorized purposes of the port authority. The  
19 1 agreement may set forth the extent to which the port  
19 2 authority shall act as the agent of the political  
19 3 subdivision.

19 4 2. A port authority may enter into an agreement  
19 5 with a contracting governmental agency, whereby the  
19 6 port authority or the contracting governmental agency  
19 7 undertakes, and is authorized by the port authority or  
19 8 a contracting governmental agency, to exercise any  
19 9 power, perform any function, or render any service, on  
19 10 behalf of the port authority or a contracting  
19 11 governmental agency, which the port authority or the  
19 12 contracting governmental agency is authorized to  
19 13 exercise, perform, or render.

19 14 Sec. \_\_\_\_ NEW SECTION. 28J.18 REVENUE BONDS ARE  
19 15 LAWFUL INVESTMENTS.

19 16 Port authority revenue bonds issued pursuant to  
19 17 this chapter are lawful investments of banks, credit  
19 18 unions, trust companies, savings and loan  
19 19 associations, deposit guaranty associations, insurance  
19 20 companies, trustees, fiduciaries, trustees or other  
19 21 officers having charge of the bond retirement funds or  
19 22 sinking funds of port authorities and governmental  
19 23 agencies, and taxing districts of this state, the  
19 24 pension and annuity retirement system, the Iowa public  
19 25 employees' retirement system, the police and fire  
19 26 retirement systems under chapters 410 and 411, a  
19 27 revolving fund of a governmental agency of this state,  
19 28 and are acceptable as security for the deposit of  
19 29 public funds under chapter 12C.

19 30 Sec. \_\_\_\_ NEW SECTION. 28J.19 PROPERTY TAX  
19 31 EXEMPTION.

19 32 A port authority shall be exempt from and shall not  
19 33 be required to pay taxes on real property belonging to  
19 34 a port authority that is used exclusively for an  
19 35 authorized purpose as provided in section 427.1,  
19 36 subsection 34.

19 37 Sec. \_\_\_\_ NEW SECTION. 28J.20 LOANS FOR  
19 38 ACQUISITION OR CONSTRUCTION OF FACILITY == SALE OF  
19 39 FACILITY == POWER TO ENCUMBER PROPERTY.

19 40 1. With respect to the financing of a facility for  
19 41 an authorized purpose, under an agreement whereby the  
19 42 person to whom the facility is to be leased,  
19 43 subleased, or sold, or to whom a loan is to be made  
19 44 for the facility, is to make payments sufficient to  
19 45 pay all of the principal of, premium, and interest on  
19 46 the port authority revenue bonds issued for the  
19 47 facility, the port authority, in addition to other  
19 48 powers under this chapter, may do any of the  
19 49 following:

19 50 a. Make loans for the acquisition or construction  
20 1 of the facility to such person upon such terms as the  
20 2 port authority may determine or authorize including  
20 3 secured or unsecured loans, and enter into loan  
20 4 agreements and other agreements, accept notes and  
20 5 other forms of obligation to evidence such  
20 6 indebtedness and mortgages, liens, pledges,  
20 7 assignments, or other security interests to secure  
20 8 such indebtedness, which may be prior or subordinate  
20 9 to or on a parity with other indebtedness,  
20 10 obligations, mortgages, pledges, assignments, other  
20 11 security interests, or liens or encumbrances, and take  
20 12 actions considered appropriate to protect such  
20 13 security and safeguard against losses, including,  
20 14 without limitation, foreclosure and the bidding upon  
20 15 and purchase of property upon foreclosure or other

20 16 sale.  
20 17 b. Sell the facility under terms as the port  
20 18 authority may determine, including sale by conditional  
20 19 sale or installment sale, under which title may pass  
20 20 prior to or after completion of the facility or  
20 21 payment or provisions for payment of all principal of,  
20 22 premium, and interest on the revenue bonds, or at any  
20 23 other time provided in the agreement pertaining to the  
20 24 sale, and including sale under an option to purchase  
20 25 at a price which may be a nominal amount or less than  
20 26 true value at the time of purchase.  
20 27 c. Grant a mortgage, lien, or other encumbrance  
20 28 on, or pledge or assignment of, or other security  
20 29 interest with respect to, all or any part of the  
20 30 facility, revenues, reserve funds, or other funds  
20 31 established in connection with the bonds or with  
20 32 respect to a lease, sublease, sale, conditional sale  
20 33 or installment sale agreement, loan agreement, or  
20 34 other agreement pertaining to the lease, sublease,  
20 35 sale, or other disposition of a facility or pertaining  
20 36 to a loan made for a facility, or a guaranty or  
20 37 insurance agreement made with respect thereto, or an  
20 38 interest of the port authority therein, or any other  
20 39 interest granted, assigned, or released to secure  
20 40 payments of the principal of, premium, or interest on  
20 41 the bonds or to secure any other payments to be made  
20 42 by the port authority, which mortgage, lien,  
20 43 encumbrance, pledge, assignment, or other security  
20 44 interest may be prior or subordinate to or on a parity  
20 45 with any other mortgage, assignment, or other security  
20 46 interest, or lien or encumbrance.  
20 47 d. Contract for the acquisition or construction of  
20 48 the facility or any part thereof and for the leasing,  
20 49 subleasing, sale, or other disposition of the facility  
20 50 in a manner determined by the port authority in its  
21 1 sole discretion, without necessity for competitive  
21 2 bidding or performance bonds.  
21 3 e. Make appropriate provision for adequate  
21 4 maintenance of the facility.  
21 5 2. With respect to a facility referred to in this  
21 6 section, the authority granted by this section is  
21 7 cumulative and supplementary to all other authority  
21 8 granted in this chapter. The authority granted by  
21 9 this section does not alter or impair a similar  
21 10 authority granted elsewhere in this chapter for or  
21 11 with respect to other facilities.  
21 12 Sec.     . NEW SECTION. 28J.21 ISSUANCE OF  
21 13 REVENUE AND REFUNDING BONDS.  
21 14 1. A port authority may issue revenue bonds and  
21 15 pledge orders payable solely from the net revenues of  
21 16 the port authority including the revenues generated  
21 17 from a facility pursuant to section 28J.20. The  
21 18 revenue bonds may be issued in such principal amounts  
21 19 as, in the opinion of the port authority, are  
21 20 necessary for the purpose of paying the cost of one or  
21 21 more port authority facilities or parts thereof.  
21 22 2. a. The resolution to issue the bonds must be  
21 23 adopted at a regular or special meeting of the board  
21 24 called for that purpose by a majority of the total  
21 25 number of members of the board. The board shall fix a  
21 26 date, time, and place of meeting at which it proposes  
21 27 to take action, and give notice by publication in the  
21 28 manner directed in section 331.305. The notice must  
21 29 include a statement of the date, time, and place of  
21 30 the meeting, the maximum amount of the proposed  
21 31 revenue bonds, the purpose for which the revenue bonds  
21 32 will be issued, and the net revenues to be used to pay  
21 33 the principal and interest on the revenue bonds.  
21 34 b. At the meeting the board shall receive oral or  
21 35 written objections from any resident or property owner  
21 36 within the jurisdiction of the port authority. After  
21 37 all objections have been received and considered, the  
21 38 board, at the meeting or a date to which it is  
21 39 adjourned, may take additional action for the issuance  
21 40 of the bonds or abandon the proposal to issue bonds.  
21 41 Any resident or property owner within the jurisdiction  
21 42 of the port authority may appeal a decision of the  
21 43 board to take additional action in district court  
21 44 within fifteen days after the additional action is  
21 45 taken, but the additional action of the board is final  
21 46 and conclusive unless the court finds that the board

21 47 exceeded its authority.  
21 48 3. The board may sell revenue bonds or pledge  
21 49 orders at public or private sale and may deliver  
21 50 revenue bonds and pledge orders to the contractors,  
22 1 sellers, and other persons furnishing materials and  
22 2 services constituting a part of the cost of the port  
22 3 authority facility in payment therefor. The pledge of  
22 4 any net revenues of a port authority is valid and  
22 5 effective as to all persons including but not limited  
22 6 to other governmental bodies when it becomes valid and  
22 7 effective between the port authority and the holders  
22 8 of the revenue bonds or pledge orders.  
22 9 4. A revenue bond is valid and binding for all  
22 10 purposes if it bears the signatures or a facsimile of  
22 11 the signature of the officer designated by the port  
22 12 authority. Port authority revenue bonds may bear  
22 13 dates, bear interest at rates not exceeding those  
22 14 permitted by chapter 74A, bear interest at a variable  
22 15 rate or rates changing from time to time in accordance  
22 16 with a base or formula, mature in one or more  
22 17 installments, be in registered form, carry  
22 18 registration and conversion privileges, be payable as  
22 19 to principal and interest at times and places, be  
22 20 subject to terms of redemption prior to maturity with  
22 21 or without premium, and be in one or more  
22 22 denominations, all as provided by the resolution of  
22 23 the board authorizing their issuance. The resolution  
22 24 may also prescribe additional provisions, terms,  
22 25 conditions, and covenants which the port authority  
22 26 deems advisable, consistent with this chapter,  
22 27 including provisions for creating and maintaining  
22 28 reserve funds, the issuance of additional revenue  
22 29 bonds ranking on a parity with such revenue bonds and  
22 30 additional revenue bonds junior and subordinate to  
22 31 such revenue bonds, and that such revenue bonds shall  
22 32 rank on a parity with or be junior and subordinate to  
22 33 any revenue bonds which may be then outstanding. Port  
22 34 authority revenue bonds are a contract between the  
22 35 port authority and holders and the resolution is a  
22 36 part of the contract.  
22 37 5. The port authority may issue revenue bonds to  
22 38 refund revenue bonds, pledge orders, and other  
22 39 obligations which are by their terms payable from the  
22 40 net revenues of the same port authority, at lower, the  
22 41 same, or higher rates of interest. A port authority  
22 42 may sell refunding revenue bonds at public or private  
22 43 sale and apply the proceeds to the payment of the  
22 44 obligations being refunded, and may exchange refunding  
22 45 revenue bonds in payment and discharge of the  
22 46 obligations being refunded. The principal amount of  
22 47 refunding revenue bonds may exceed the principal  
22 48 amount of the obligations being refunded to the extent  
22 49 necessary to pay any premium due on the call of the  
22 50 obligations being refunded and to fund interest  
23 1 accrued and to accrue on the obligations being  
23 2 refunded.  
23 3 6. The final maturity of any original issue of  
23 4 port authority revenue bonds shall not exceed forty  
23 5 years from the date of issue, and the final maturity  
23 6 of port authority revenue bonds that refund  
23 7 outstanding port authority revenue bonds shall not be  
23 8 later than the later of forty years from the date of  
23 9 issue of the original issue of bonds or the date by  
23 10 which it is expected, at the time of issuance of the  
23 11 refunding bonds, that the useful life of all of the  
23 12 property refinanced with the proceeds of the bonds,  
23 13 other than interests in land, will have expired. Such  
23 14 bonds or notes shall be executed in a manner as the  
23 15 resolution may provide.  
23 16 7. The port authority may contract to pay an  
23 17 amount not to exceed ninety-five percent of the  
23 18 engineer's estimated value of the acceptable work  
23 19 completed during the month to the contractor at the  
23 20 end of each month for work, material, or services.  
23 21 Payment may be made in warrants drawn on any fund from  
23 22 which payment for the work may be made. If such funds  
23 23 are depleted, anticipatory warrants may be issued  
23 24 bearing a rate of interest not exceeding that  
23 25 permitted by chapter 74A even if income from the sale  
23 26 of bonds which have been authorized and are applicable  
23 27 to the public improvement takes place after the fiscal

23 28 year in which the warrants are issued. If the port  
23 29 authority arranges for the private sale of  
23 30 anticipatory warrants, the warrants may be sold and  
23 31 the proceeds used to pay the contractor. The warrants  
23 32 may also be used to pay other persons furnishing  
23 33 services constituting a part of the cost of the public  
23 34 improvement.

23 35 8. Port authority revenue bonds, pledge orders,  
23 36 and warrants issued under this section are negotiable  
23 37 instruments.

23 38 9. The board may issue pledge orders pursuant to a  
23 39 resolution adopted by a majority of the total number  
23 40 of supervisors, at a regular or special meeting,  
23 41 ordering their issuance and delivery in payment for  
23 42 all or part of the cost of a project. Pledge orders  
23 43 may bear interest at rates not exceeding those  
23 44 permitted by chapter 74A.

23 45 10. Except as provided in section 28J.20, the  
23 46 physical properties of the port authority shall not be  
23 47 pledged or mortgaged to secure the payment of revenue  
23 48 bonds, pledge orders, or refunding bonds, or the  
23 49 interest thereon.

23 50 11. The members of the board of the port authority  
24 1 and any person executing the bonds or pledge orders  
24 2 shall not be personally liable on the bonds or pledge  
24 3 orders or be subject to any personal liability or  
24 4 accountability by reason of the issuance thereof.

24 5 Sec. \_\_\_\_\_. NEW SECTION. 28J.22 BONDS MAY BE  
24 6 SECURED BY TRUST AGREEMENT.

24 7 1. In the discretion of the port authority, a port  
24 8 authority revenue bond issued under this chapter may  
24 9 be secured by a trust agreement between the port  
24 10 authority and a corporate trustee that may be any  
24 11 trust company or bank having the powers of a trust  
24 12 company within this or any other state.

24 13 2. The trust agreement may pledge or assign  
24 14 revenues of the port authority to be received for  
24 15 payment of the revenue bonds. The trust agreement or  
24 16 any resolution providing for the issuance of revenue  
24 17 bonds may contain provisions for protecting and  
24 18 enforcing the rights and remedies of the bondholders  
24 19 as are reasonable and proper and not in violation of  
24 20 law, including covenants setting forth the duties of  
24 21 the port authority in relation to the acquisition of  
24 22 property, the construction, improvement, maintenance,  
24 23 repair, operation, and insurance of the port authority  
24 24 facility in connection with which the bonds are  
24 25 authorized, the rentals or other charges to be imposed  
24 26 for the use or services of any port authority  
24 27 facility, the custody, safeguarding, and application  
24 28 of all moneys, and provisions for the employment of  
24 29 consulting engineers in connection with the  
24 30 construction or operation of any port authority  
24 31 facility.

24 32 3. A bank or trust company incorporated under the  
24 33 laws of this state, that may act as the depository of  
24 34 the proceeds of bonds or of revenues, shall furnish  
24 35 any indemnifying bonds or may pledge any securities  
24 36 that are required by the port authority. The trust  
24 37 agreement may set forth the rights and remedies of the  
24 38 bondholders and of the trustee, and may restrict the  
24 39 individual right of action by bondholders as is  
24 40 customary in trust agreements or trust indentures  
24 41 securing similar bonds. The trust agreement may  
24 42 contain any other provisions that the port authority  
24 43 determines reasonable and proper for the security of  
24 44 the bondholders. All expenses incurred in carrying  
24 45 out the provisions of the trust agreement may be  
24 46 treated as a part of the cost of the operation of the  
24 47 port authority facility.

24 48 Sec. \_\_\_\_\_. NEW SECTION. 28J.23 REMEDY OF HOLDER  
24 49 OF BOND OR COUPON == STATUTE OF LIMITATIONS.

24 50 1. The sole remedy for a breach or default of a  
25 1 term of a port authority revenue bond or pledge order  
25 2 is a proceeding in law or in equity by suit, action,  
25 3 or mandamus to enforce and compel performance of the  
25 4 duties required by this chapter and of the terms of  
25 5 the resolution authorizing the issuance of the revenue  
25 6 bonds or pledge orders, or to obtain the appointment  
25 7 of a receiver to take possession of and operate the  
25 8 port authority, and to perform the duties required by

25 9 this chapter and the terms of the resolution  
25 10 authorizing the issuance of the port authority revenue  
25 11 bonds or pledge orders.

25 12 2. An action shall not be brought which questions  
25 13 the legality of port authority revenue bonds or pledge  
25 14 orders, the power of a port authority to issue revenue  
25 15 bonds or pledge orders, or the effectiveness of any  
25 16 proceedings relating to the authorization and issuance  
25 17 of revenue bonds or pledge orders, from and after  
25 18 fifteen days from the time the bonds or pledge orders  
25 19 are ordered issued by the port authority.

25 20 Sec. \_\_\_\_\_. NEW SECTION. 28J.24 BONDS ARE PAYABLE  
25 21 SOLELY FROM REVENUES AND FUNDS PLEDGED FOR PAYMENT.

25 22 Port authority revenue bonds and pledge orders  
25 23 issued under this chapter do not constitute a debt, or  
25 24 a pledge of the faith and credit, of the state or a  
25 25 political subdivision of the state, and the holders or  
25 26 owners of the bonds or pledge orders shall not have  
25 27 taxes levied by the state or by a taxing authority of  
25 28 a governmental agency of the state for the payment of  
25 29 the principal or interest on the bonds or pledge  
25 30 orders, but the bonds and pledge orders are payable  
25 31 solely from the revenues and funds pledged for their  
25 32 payment as authorized by this chapter, unless the  
25 33 notes are issued in anticipation of the issuance of  
25 34 bonds or pledge orders or the bonds and pledge orders  
25 35 are refunded by refunding bonds issued under this  
25 36 chapter, which bonds, pledge orders, or refunding  
25 37 bonds shall be payable solely from revenues and funds  
25 38 pledged for their payment as authorized by those  
25 39 sections. All of the bonds or pledge orders shall  
25 40 contain a statement to the effect that the bonds or  
25 41 pledge orders, as to both principal and interest, are  
25 42 not debts of the state or a political subdivision of  
25 43 the state, but are payable solely from revenues and  
25 44 funds pledged for their payment.

25 45 Sec. \_\_\_\_\_. NEW SECTION. 28J.25 FUNDS AND PROPERTY  
25 46 HELD IN TRUST == USE AND DEPOSIT OF FUNDS.

25 47 All revenues, funds, properties, and assets  
25 48 acquired by the port authority under this chapter,  
25 49 whether as proceeds from the sale of port authority  
25 50 revenue bonds, pledge orders, or as revenues, shall be  
26 1 held in trust for the purposes of carrying out the  
26 2 port authority's powers and duties, shall be used and  
26 3 reused as provided in this chapter, and shall at no  
26 4 time be part of other public funds. Such funds,  
26 5 except as otherwise provided in a resolution  
26 6 authorizing port authority revenue bonds or in a trust  
26 7 agreement securing the same, or except when invested  
26 8 pursuant to section 28J.26, shall be kept in  
26 9 depositories selected by the port authority in the  
26 10 manner provided in chapter 12C, and the deposits shall  
26 11 be secured as provided in that chapter. The  
26 12 resolution authorizing the issuance of revenue bonds  
26 13 or pledge orders, or the trust agreement securing such  
26 14 bonds or pledge orders shall provide that any officer  
26 15 to whom, or any bank or trust company to which, such  
26 16 moneys are paid shall act as trustee of such moneys  
26 17 and hold and apply them for the purposes hereof,  
26 18 subject to such conditions as this chapter and such  
26 19 resolution or trust agreement provide.

26 20 Sec. \_\_\_\_\_. NEW SECTION. 28J.26 INVESTMENT OF  
26 21 EXCESS FUNDS.

26 22 1. If a port authority has surplus funds after  
26 23 making all deposits into all funds required by the  
26 24 terms, covenants, conditions, and provisions of  
26 25 outstanding revenue bonds, pledge orders, and  
26 26 refunding bonds which are payable from the revenues of  
26 27 the port authority and after complying with all of the  
26 28 requirements, terms, covenants, conditions, and  
26 29 provisions of the proceedings and resolutions pursuant  
26 30 to which revenue bonds, pledge orders, and refunding  
26 31 bonds are issued, the board may transfer the surplus  
26 32 funds to any other fund of the port authority in  
26 33 accordance with this chapter and chapter 12C, provided  
26 34 that a transfer shall not be made if it conflicts with  
26 35 any of the requirements, terms, covenants, conditions,  
26 36 or provisions of a resolution authorizing the issuance  
26 37 of revenue bonds, pledge orders, or other obligations  
26 38 which are payable from the revenues of the port  
26 39 authority which are then outstanding.



26 40 2. This section does not prohibit or prevent the  
26 41 board from using funds derived from any other source  
26 42 which may be properly used for such purpose, to pay a  
26 43 part of the cost of a facility.

26 44 Sec. \_\_\_\_\_. NEW SECTION. 28J.27 CHANGE IN LOCATION  
26 45 OF PUBLIC WAY, RAILROAD, OR UTILITY FACILITY ==  
26 46 VACATION OF HIGHWAY.

26 47 1. When a port authority changes the location of  
26 48 any portion of any public road, railroad, or utility  
26 49 facility in connection with the construction of a port  
26 50 authority facility, the port authority shall  
27 1 reconstruct at such location as the governmental  
27 2 agency having jurisdiction over such road, railroad,  
27 3 or utility facility finds most favorable. The  
27 4 construction of such road, railroad, or utility  
27 5 facility shall be of substantially the same type and  
27 6 in as good condition as the original road, railroad,  
27 7 or utility facility. The cost of such reconstruction,  
27 8 relocation, or removal and any damage incurred in  
27 9 changing the location of any such road, railroad, or  
27 10 utility facility shall be paid by the port authority  
27 11 as a part of the cost of the port authority facility.

27 12 2. When the port authority finds it necessary that  
27 13 a public highway or portion of a public highway be  
27 14 vacated by reason of the acquisition or construction  
27 15 of a port authority facility, the port authority may  
27 16 request the director of the department of  
27 17 transportation to vacate such highway or portion in  
27 18 accordance with chapter 306 if the highway or portion  
27 19 to be vacated is on the state highway system, or, if  
27 20 the highway or portion to be vacated is under the  
27 21 jurisdiction of a county, the port authority shall  
27 22 petition the board of supervisors of that county, in  
27 23 the manner provided in chapter 306, to vacate such  
27 24 highway or portion. The port authority shall pay to  
27 25 the county, as a part of the cost of such port  
27 26 authority facility, any amounts required to be  
27 27 deposited with a court in connection with proceedings  
27 28 for the determination of compensation and damages and  
27 29 all amounts of compensation and damages finally  
27 30 determined to be payable as a result of such vacation.

27 31 3. The port authority may adopt bylaws for the  
27 32 installation, construction, maintenance, repair,  
27 33 renewal, relocation, and removal of railroad or  
27 34 utility facilities in, on, over, or under any port  
27 35 authority facility. Whenever the port authority  
27 36 determines that it is necessary that any such facility  
27 37 installed or constructed in, on, over, or under  
27 38 property of the port authority pursuant to such bylaws  
27 39 be relocated, the utility company owning or operating  
27 40 such facility shall relocate or remove them in  
27 41 accordance with the order of the port authority. The  
27 42 cost and expenses of such relocation or removal,  
27 43 including the cost of installing such facility in a  
27 44 new location, the cost of any lands, or any rights or  
27 45 interests in lands, and any other rights, acquired to  
27 46 accomplish such relocation or removal, shall be paid  
27 47 by the port authority as a part of the cost of the  
27 48 port authority facility. In case of any such  
27 49 relocation or removal of such facilities, the railroad  
27 50 or utility company owning or operating them, its  
28 1 successors, or assigns may maintain and operate such  
28 2 facilities, with the necessary appurtenances, in the  
28 3 new location in, on, over, or under the property of  
28 4 the port authority for as long a period and upon the  
28 5 same terms as the railroad or utility company had the  
28 6 right to maintain and operate such facilities in their  
28 7 former location.

28 8 Sec. \_\_\_\_\_. NEW SECTION. 28J.28 FINAL ACTIONS TO  
28 9 BE RECORDED == ANNUAL REPORT == CONFIDENTIALITY OF  
28 10 INFORMATION.

28 11 1. All final actions of the port authority shall  
28 12 be recorded and the records of the port authority  
28 13 shall be open to public examination and copying  
28 14 pursuant to chapter 22. Not later than the first day  
28 15 of April every year, a port authority shall submit a  
28 16 report to the director of the department of economic  
28 17 development detailing the projects and activities of  
28 18 the port authority during the previous calendar year.  
28 19 The report shall include, but not be limited to, all  
28 20 aspects of those projects and activities, including

28 21 the progress and status of the projects and their  
28 22 costs, and any other information the director  
28 23 determines should be included in the report.

28 24 2. Financial and proprietary information,  
28 25 including trade secrets, submitted to a port authority  
28 26 or the agents of a port authority, in connection with  
28 27 the relocation, location, expansion, improvement, or  
28 28 preservation of a business or nonprofit corporation is  
28 29 not a public record subject to chapter 22. Any other  
28 30 information submitted under those circumstances is not  
28 31 a public record subject to chapter 22 until there is a  
28 32 commitment in writing to proceed with the relocation,  
28 33 location, expansion, improvement, or preservation.

28 34 3. Notwithstanding chapter 21, the board of  
28 35 directors of a port authority, when considering  
28 36 information that is not a public record under this  
28 37 section, may close a meeting during the consideration  
28 38 of that information pursuant to a vote of the majority  
28 39 of the directors present on a motion stating that such  
28 40 information is to be considered. Other matters shall  
28 41 not be considered during the closed session.

28 42 Sec. \_\_\_\_ NEW SECTION. 28J.29 PROVISIONS TO BE  
28 43 LIBERALLY CONSTRUED.

28 44 This chapter shall be liberally construed to effect  
28 45 the chapter's purposes.

28 46 Sec. \_\_\_\_ Section 427.1, Code 2005, is amended by  
28 47 adding the following new subsection:

28 48 NEW SUBSECTION. 34. PORT AUTHORITY PROPERTY. The  
28 49 property of a port authority created pursuant to  
28 50 section 28J.2, when devoted to public use and not held  
29 1 for pecuniary profit.

29 2 DIVISION \_\_\_\_  
29 3 PROPERTY ASSESSMENT

29 4 Sec. \_\_\_\_ Section 7E.6, subsection 5, Code 2005,  
29 5 is amended to read as follows:

29 6 5. Any position of membership on the board of  
29 7 parole, the public employment relations board, the  
29 8 utilities board, ~~and~~ the employment appeal board, ~~and~~  
29 9 ~~the property assessment appeal board~~ shall be  
29 10 compensated as otherwise provided in law.

29 11 Sec. \_\_\_\_ Section 13.7, Code 2005, is amended to  
29 12 read as follows:

29 13 13.7 SPECIAL COUNSEL.

29 14 Compensation shall not be allowed to any person for  
29 15 services as an attorney or counselor to an executive  
29 16 department of the state government, or the head  
29 17 thereof, or to a state board or commission. However,  
29 18 the executive council may employ legal assistance, at  
29 19 a reasonable compensation, in a pending action or  
29 20 proceeding to protect the interests of the state, but  
29 21 only upon a sufficient showing, in writing, made by  
29 22 the attorney general, that the department of justice  
29 23 cannot for reasons stated by the attorney general  
29 24 perform the service, which reasons and action of the  
29 25 council shall be entered upon its records. When the  
29 26 attorney general determines that the department of  
29 27 justice cannot perform legal service in an action or  
29 28 proceeding, the executive council shall request the  
29 29 department involved in the action or proceeding to  
29 30 recommend legal counsel to represent the department.  
29 31 If the attorney general concurs with the department  
29 32 that the person recommended is qualified and suitable  
29 33 to represent the department, the person recommended  
29 34 shall be employed. If the attorney general does not  
29 35 concur in the recommendation, the department shall  
29 36 submit a new recommendation. This section does not  
29 37 affect the general counsel for the utilities board of  
29 38 the department of commerce, ~~or~~ the legal counsel of  
29 39 the department of workforce development, ~~or the~~  
29 40 ~~general counsel for the property assessment appeal~~  
29 41 ~~board~~.

29 42 Sec. \_\_\_\_ NEW SECTION. 421.1A PROPERTY  
29 43 ASSESSMENT APPEAL BOARD.

29 44 1. A statewide property assessment appeal board is  
29 45 created for the purpose of establishing a consistent,  
29 46 fair, and equitable property assessment appeal  
29 47 process. The statewide property assessment appeal  
29 48 board is established within the department of revenue  
29 49 for administrative and budgetary purposes. The  
29 50 board's principal office shall be in the office of the  
30 1 department of revenue in the capital of the state.

30 2 2. a. The property assessment appeal board shall  
30 3 consist of three members appointed to staggered six=  
30 4 year terms, beginning and ending as provided in  
30 5 section 69.19, by the governor and subject to  
30 6 confirmation by the senate. Subject to confirmation  
30 7 by the senate, the governor shall appoint from the  
30 8 members a chairperson of the board to a two-year term.  
30 9 Vacancies on the board shall be filled for the  
30 10 unexpired portion of the term in the same manner as  
30 11 regular appointments are made. The term of office for  
30 12 the initial board shall begin January 1, 2007.

30 13 b. Each member of the property assessment appeal  
30 14 board shall be qualified by virtue of at least two  
30 15 years' experience in the area of government,  
30 16 corporate, or private practice relating to property  
30 17 appraisal and property tax administration. One member  
30 18 of the board shall be a certified real estate  
30 19 appraiser or hold a professional appraisal  
30 20 designation, one member shall be an attorney  
30 21 practicing in the area of state and local taxation or  
30 22 property tax appraisals, and one member shall be a  
30 23 professional with experience in the field of  
30 24 accounting or finance and with experience in state and  
30 25 local taxation matters. No more than two members of  
30 26 the board may be from the same political party as that  
30 27 term is defined in section 43.2.

30 28 c. The property assessment appeal board shall  
30 29 organize by appointing a secretary who shall take the  
30 30 same oath of office as the members of the board. The  
30 31 board may employ additional personnel as it finds  
30 32 necessary. All personnel employed by the board shall  
30 33 be considered state employees and are subject to the  
30 34 merit system provisions of chapter 8A, subchapter IV.

30 35 3. At the election of a property owner or  
30 36 aggrieved taxpayer or an appellant described in  
30 37 section 441.42, the property assessment appeal board  
30 38 shall review any final decision, finding, ruling,  
30 39 determination, or order of a local board of review  
30 40 relating to protests of an assessment, valuation, or  
30 41 application of an equalization order.

30 42 4. The property assessment appeal board may do all  
30 43 of the following:

30 44 a. Affirm, reverse, or modify a final decision,  
30 45 finding, ruling, determination, or order of a local  
30 46 board of review.

30 47 b. Order the payment or refund of property taxes  
30 48 in a matter over which the board has jurisdiction.

30 49 c. Grant other relief or issue writs, orders, or  
30 50 directives that the board deems necessary or  
31 1 appropriate in the process of disposing of a matter  
31 2 over which the board has jurisdiction.

31 3 d. Subpoena documents and witnesses and administer  
31 4 oaths.

31 5 e. Adopt administrative rules pursuant to chapter  
31 6 17A for the administration and implementation of its  
31 7 powers, including rules for practice and procedure for  
31 8 protests filed with the board, the manner in which  
31 9 hearings on appeals of assessments shall be conducted,  
31 10 filing fees to be imposed by the board, and for the  
31 11 determination of the correct assessment of property  
31 12 which is the subject of an appeal.

31 13 f. Adopt administrative rules pursuant to chapter  
31 14 17A necessary for the preservation of order and the  
31 15 regulation of proceedings before the board, including  
31 16 forms or notice and the service thereof, which rules  
31 17 shall conform as nearly as possible to those in use in  
31 18 the courts of this state.

31 19 5. The property assessment appeal board shall  
31 20 employ a competent attorney to serve as its general  
31 21 counsel, and assistants to the general counsel as it  
31 22 finds necessary for the full and efficient discharge  
31 23 of its duties. The general counsel is the attorney  
31 24 for, and legal advisor of, the board. The general  
31 25 counsel or an assistant to the general counsel shall  
31 26 provide the necessary legal advice to the board in all  
31 27 matters and shall represent the board in all actions  
31 28 instituted in a court challenging the validity of a  
31 29 rule or order of the board. The general counsel shall  
31 30 devote full time to the duties of the office. During  
31 31 employment as general counsel to the board, the  
31 32 counsel shall not be a member of a political

31 33 committee, contribute to a political campaign,  
31 34 participate in a political campaign, or be a candidate  
31 35 for partisan political office. The general counsel  
31 36 and assistants to the general counsel shall be  
31 37 considered state employees and are subject to the  
31 38 merit system provisions of chapter 8A, subchapter IV.

31 39 6. The members of the property assessment appeal  
31 40 board shall receive compensation from the state  
31 41 commensurate with the salary of a district judge. The  
31 42 members of the board shall not be considered state  
31 43 employees for purposes of salary and benefits. The  
31 44 members of the board and any employees of the board,  
31 45 when required to travel in the discharge of official  
31 46 duties, shall be paid their actual and necessary  
31 47 expenses incurred in the performance of duties.

31 48 7. a. Effective January 1, 2012, a property  
31 49 assessment appeal board review committee is  
31 50 established. Staffing assistance to the committee  
32 1 shall be provided by the department of revenue. The  
32 2 committee shall consist of six members of the general  
32 3 assembly, two appointed by the majority leader of the  
32 4 senate, one appointed by the minority leader of the  
32 5 senate, two appointed by the speaker of the house of  
32 6 representatives, and one appointed by the minority  
32 7 leader of the house of representatives; the director  
32 8 of revenue or the director's designee; a county  
32 9 assessor appointed by the Iowa state association of  
32 10 counties; and a city assessor appointed by the Iowa  
32 11 league of cities.

32 12 b. The property assessment appeal board review  
32 13 committee shall review the activities of the property  
32 14 assessment appeal board since its inception. The  
32 15 review committee may recommend the revision of any  
32 16 rules, regulations, directives, or forms relating to  
32 17 the activities of the property assessment appeal  
32 18 board.

32 19 c. The review committee shall report to the  
32 20 general assembly by January 15, 2013. The report  
32 21 shall include any recommended changes in laws relating  
32 22 to the property assessment appeal board, the reasons  
32 23 for the committee's recommendations, and any other  
32 24 information the committee deems advisable.

32 25 Sec. \_\_\_\_\_. Section 428.4, unnumbered paragraph 1,  
32 26 Code 2005, is amended to read as follows:

32 27 Property shall be assessed for taxation each year.  
32 28 Real estate shall be listed and assessed in 1981 and  
32 29 every two years thereafter. The assessment of real  
32 30 estate shall be the value of the real estate as of  
32 31 January 1 of the year of the assessment. The year  
32 32 1981 and each odd-numbered year thereafter shall be a  
32 33 reassessment year. In any year, after the year in  
32 34 which an assessment has been made of all the real  
32 35 estate in an assessing jurisdiction, the assessor  
32 36 shall value and assess or revalue and reassess, as the  
32 37 case may require, any real estate that the assessor  
32 38 finds was incorrectly valued or assessed, or was not  
32 39 listed, valued, and assessed, in the assessment year  
32 40 immediately preceding, also any real estate the  
32 41 assessor finds has changed in value subsequent to  
32 42 January 1 of the preceding real estate assessment  
32 43 year. However, a percentage increase on a class of  
32 44 property shall not be made in a year not subject to an  
32 45 equalization order unless ordered by the department of  
32 46 revenue. The assessor shall determine the actual  
32 47 value and compute the taxable value thereof as of  
32 48 January 1 of the year of the revaluation and  
32 49 reassessment. The assessment shall be completed as  
32 50 specified in section 441.28, but no reduction or  
33 1 increase in actual value shall be made for prior  
33 2 years. If an assessor makes a change in the valuation  
33 3 of the real estate as provided for, sections 441.23,  
33 4 441.37, 441.37A, 441.38 and 441.39 apply.

33 5 Sec. \_\_\_\_\_. Section 441.19, subsection 4, Code 2005,  
33 6 is amended to read as follows:

33 7 4. The supplemental returns ~~herein~~ provided for in  
33 8 this section shall be preserved in the same manner as  
33 9 assessment rolls, but shall be confidential to the  
33 10 assessor, board of review, property assessment appeal  
33 11 board, or director of revenue, and shall not be open  
33 12 to public inspection, but any final assessment roll as  
33 13 made out by the assessor shall be a public record,

33 14 provided that such supplemental return shall be  
33 15 available to counsel of either the person making the  
33 16 return or of the public, in case any appeal is taken  
33 17 to the board of review, to the property assessment  
33 18 appeal board, or to the court.

33 19 Sec. \_\_\_\_\_. Section 441.21, subsection 1, Code 2005,  
33 20 is amended by adding the following new paragraphs:

33 21 NEW PARAGRAPH. h. The assessor shall determine  
33 22 the value of real property in accordance with rules  
33 23 adopted by the department of revenue and in accordance  
33 24 with forms and guidelines contained in the real  
33 25 property appraisal manual prepared by the department  
33 26 as updated from time to time. Such rules, forms, and  
33 27 guidelines shall not be inconsistent with or change  
33 28 the means, as provided in this section, of determining  
33 29 the actual, market, taxable, and assessed values.

33 30 NEW PARAGRAPH. i. If the department finds that a  
33 31 city or county assessor is not in compliance with the  
33 32 rules of the department relating to valuation of  
33 33 property or has disregarded the forms and guidelines  
33 34 contained in the real property appraisal manual, the  
33 35 department shall notify the assessor and each member  
33 36 of the conference board for the appropriate assessing  
33 37 jurisdiction. The notice shall be mailed by  
33 38 restricted certified mail. The notice shall specify  
33 39 the areas of noncompliance and the steps necessary to  
33 40 achieve compliance. The notice shall also inform the  
33 41 assessor and conference board that if compliance is  
33 42 not achieved, a penalty may be imposed.

33 43 The conference board shall respond to the  
33 44 department within thirty days of receipt of the notice  
33 45 of noncompliance. The conference board may respond to  
33 46 the notice by asserting that the assessor is in  
33 47 compliance with the rules, guidelines, and forms of  
33 48 the department or by informing the department that the  
33 49 conference board intends to submit a plan of action to  
33 50 achieve compliance. If the conference board responds  
34 1 to the notification by asserting that the assessor is  
34 2 in compliance, a hearing before the director of  
34 3 revenue shall be scheduled on the matter.

34 4 A plan of action shall be submitted within sixty  
34 5 days of receipt of the notice of noncompliance. The  
34 6 plan shall contain a time frame under which compliance  
34 7 shall be achieved which shall be no later than January  
34 8 1 of the following assessment year. The plan of  
34 9 action shall contain the signature of the assessor and  
34 10 of the chairperson of the conference board. The  
34 11 department shall review the plan to determine whether  
34 12 the plan is sufficient to achieve compliance. Within  
34 13 thirty days of receipt of the plan, the department  
34 14 shall notify the assessor and the chairperson of the  
34 15 conference board that it has accepted the plan or that  
34 16 it is necessary to submit an amended plan of action.

34 17 By January 1 of the assessment year following the  
34 18 calendar year in which the plan was submitted to the  
34 19 department, the conference board shall submit a report  
34 20 to the department indicating that the plan of action  
34 21 was followed and compliance has been achieved. The  
34 22 department may conduct a field inspection to ensure  
34 23 that the assessor is in compliance. By January 31,  
34 24 the department shall notify the assessor and the  
34 25 conference board, by restricted certified mail, either  
34 26 that compliance has been achieved or that the assessor  
34 27 remains in noncompliance. If the department  
34 28 determines that the assessor remains in noncompliance,  
34 29 the department shall take steps to withhold up to five  
34 30 percent of the reimbursement payment authorized in  
34 31 section 425.1 until the director of revenue determines  
34 32 that the assessor is in compliance.

34 33 If the conference board disputes the determination  
34 34 of the department, the chairperson of the conference  
34 35 board may appeal the determination to the state board  
34 36 of tax review.

34 37 The department shall adopt rules relating to the  
34 38 administration of this paragraph "i".

34 39 Sec. \_\_\_\_\_. Section 441.21, subsection 2, Code 2005,  
34 40 is amended to read as follows:

34 41 2. In the event market value of the property being  
34 42 assessed cannot be readily established in the  
34 43 foregoing manner, then the assessor may determine the  
34 44 value of the property using the other uniform and

34 45 recognized appraisal methods including its productive  
34 46 and earning capacity, if any, industrial conditions,  
34 47 its cost, physical and functional depreciation and  
34 48 obsolescence and replacement cost, and all other  
34 49 factors which would assist in determining the fair and  
34 50 reasonable market value of the property but the actual  
35 1 value shall not be determined by use of only one such  
35 2 factor. The following shall not be taken into  
35 3 consideration: Special value or use value of the  
35 4 property to its present owner, and the good will or  
35 5 value of a business which uses the property as  
35 6 distinguished from the value of the property as  
35 7 property. However, in assessing property that is  
35 8 rented or leased to low-income individuals and  
35 9 families as authorized by section 42 of the Internal  
35 10 Revenue Code, as amended, and which section limits the  
35 11 amount that the individual or family pays for the  
35 12 rental or lease of units in the property, the assessor  
35 13 shall use the productive and earning capacity from the  
35 14 actual rents received as a method of appraisal and  
35 15 shall take into account the extent to which that use  
35 16 and limitation reduces the market value of the  
35 17 property. The assessor shall not consider any tax  
35 18 credit equity or other subsidized financing as income  
35 19 provided to the property in determining the assessed  
35 20 value. The property owner shall notify the assessor  
35 21 when property is withdrawn from section 42 eligibility  
35 22 under the Internal Revenue Code. The property shall  
35 23 not be subject to section 42 assessment procedures for  
35 24 the assessment year for which section 42 eligibility  
35 25 is withdrawn. This notification must be provided to  
35 26 the assessor no later than March 1 of the assessment  
35 27 year or the owner will be subject to a penalty of five  
35 28 hundred dollars for that assessment year. The penalty  
35 29 shall be collected at the same time and in the same  
35 30 manner as regular property taxes. Upon adoption of  
35 31 uniform rules by the ~~revenue~~ department of revenue or  
35 32 succeeding authority covering assessments and  
35 33 valuations of such properties, ~~said the~~ valuation on  
35 34 such properties shall be determined in accordance  
35 35 ~~therewith with such rules and in accordance with forms~~  
35 36 and guidelines contained in the real property

35 37 appraisal manual prepared by the department as updated  
35 38 from time to time for assessment purposes to assure

35 39 uniformity, but such rules, forms, and guidelines  
35 40 shall not be inconsistent with or change the foregoing  
35 41 means of determining the actual, market, taxable and  
35 42 assessed values.

35 43 Sec. \_\_\_\_\_. Section 441.28, Code 2005, is amended to  
35 44 read as follows:

35 45 441.28 ASSESSMENT ROLLS == CHANGE == NOTICE TO  
35 46 TAXPAYER.

35 47 The assessment shall be completed not later than  
35 48 April 15 each year. If the assessor makes any change  
35 49 in an assessment after it has been entered on the  
35 50 assessor's rolls, the assessor shall note on ~~said the~~  
36 1 roll, together with the original assessment, the new  
36 2 assessment and the reason for the change, together  
36 3 with the assessor's signature and the date of the  
36 4 change. Provided, however, in the event the assessor  
36 5 increases any assessment the assessor shall give  
36 6 notice of the increase in writing ~~thereof~~ to the  
36 7 taxpayer by mail ~~prior to the meeting of the board of~~  
36 8 ~~review postmarked no later than April 15.~~ No changes  
36 9 shall be made on the assessment rolls after April 15  
36 10 except by order of the board of review or of the  
36 11 property assessment appeal board, or by decree of

36 12 court.

36 13 Sec. \_\_\_\_\_. Section 441.35, unnumbered paragraph 2,  
36 14 Code 2005, is amended to read as follows:

36 15 In any year after the year in which an assessment  
36 16 has been made of all of the real estate in any taxing  
36 17 district, ~~it shall be the duty of~~ the board of review  
36 18 ~~to shall~~ meet as provided in section 441.33, and where  
36 19 ~~it the board~~ finds the same has changed in value, ~~to~~  
36 20 the board shall revalue and reassess any part or all  
36 21 of the real estate contained in such taxing district,  
36 22 and in such case, ~~it the board~~ shall determine the  
36 23 actual value as of January 1 of the year of the  
36 24 revaluation and reassessment and compute the taxable  
36 25 value thereof, ~~and any.~~ Any aggrieved taxpayer may

36 26 petition for a revaluation of the taxpayer's property,  
36 27 but no reduction or increase shall be made for prior  
36 28 years. If the assessment of any such property is  
36 29 raised, or any property is added to the tax list by  
36 30 the board, the clerk shall give notice in the manner  
36 31 provided in section 441.36, ~~provided, however, that,~~  
36 32 ~~However,~~ if the assessment of all property in any  
36 33 taxing district is raised, the board may instruct the  
36 34 clerk to give immediate notice by one publication in  
36 35 one of the official newspapers located in the taxing  
36 36 district, and such published notice shall take the  
36 37 place of the mailed notice provided for in section  
36 38 441.36, but all other provisions of ~~said that~~ section  
36 39 shall apply. The decision of the board as to the  
36 40 foregoing matters shall be subject to appeal to the  
36 41 property assessment appeal board within the same time  
36 42 and in the same manner as provided in section 441.37A  
36 43 and to the district court within the same time and in

36 44 the same manner as provided in section 441.38.  
36 45 Sec. \_\_\_\_\_. NEW SECTION. 441.37A APPEAL OF PROTEST  
36 46 TO PROPERTY ASSESSMENT APPEAL BOARD.

36 47 1. For the assessment year beginning January 1,  
36 48 2007, and all subsequent assessment years, appeals may  
36 49 be taken from the action of the board of review with  
36 50 reference to protests of assessment, valuation, or  
37 1 application of an equalization order to the property  
37 2 assessment appeal board created in section 421.1A.  
37 3 However, a property owner or aggrieved taxpayer or an  
37 4 appellant described in section 441.42 may bypass the  
37 5 property assessment appeal board and appeal the  
37 6 decision of the local board of review to the district  
37 7 court pursuant to section 441.38. For an appeal to  
37 8 the property assessment appeal board to be valid,  
37 9 written notice must be filed by the party appealing  
37 10 the decision with the secretary of the property  
37 11 assessment appeal board within twenty days after the  
37 12 date the board of review's letter of disposition of  
37 13 the appeal is postmarked to the party making the  
37 14 protest. The written notice of appeal shall include a  
37 15 petition setting forth the basis of the appeal and the  
37 16 relief sought. No new grounds in addition to those  
37 17 set out in the protest to the local board of review as  
37 18 provided in section 441.37 can be pleaded, but  
37 19 additional evidence to sustain those grounds may be  
37 20 introduced. The assessor shall have the same right to  
37 21 appeal to the assessment appeal board as an individual  
37 22 taxpayer, public body, or other public officer as  
37 23 provided in section 441.42.

37 24 Filing of the written notice of appeal and petition  
37 25 with the secretary of the property assessment appeal  
37 26 board shall preserve all rights of appeal of the  
37 27 appellant, except as otherwise provided in subsection  
37 28 2. A copy of the appellant's written notice of appeal  
37 29 and petition shall be mailed by the secretary of the  
37 30 property assessment appeal board to the local board of  
37 31 review whose decision is being appealed. In all cases  
37 32 where a change in assessed valuation of one hundred  
37 33 thousand dollars or more is petitioned for, the local  
37 34 board of review shall mail a copy of the written  
37 35 notice of appeal and petition to all affected taxing  
37 36 districts as shown on the last available tax list.

37 37 2. A party to the appeal may request a hearing or  
37 38 the appeal may proceed without a hearing. If a  
37 39 hearing is requested, the appellant and the local  
37 40 board of review from which the appeal is taken shall  
37 41 be given at least thirty days' written notice by the  
37 42 property assessment appeal board of the date the  
37 43 appeal shall be heard and the local board of review  
37 44 may be present and participate at such hearing.  
37 45 Notice to all affected taxing districts shall be  
37 46 deemed to have been given when written notice is  
37 47 provided to the local board of review. Failure by the  
37 48 appellant to appear at the property assessment appeal  
37 49 board hearing shall be grounds for dismissal of the  
37 50 appeal unless a continuance is granted to the  
38 1 appellant. If an appeal is dismissed for failure to  
38 2 appear, the property assessment appeal board shall  
38 3 have no jurisdiction to consider any subsequent appeal  
38 4 on the appellant's protest.

38 5 An appeal may be considered by less than a majority  
38 6 of the members of the board, and the chairperson of

38 7 the board may assign members to consider appeals. If  
38 8 a hearing is requested, it shall be open to the public  
38 9 and shall be conducted in accordance with the rules of  
38 10 practice and procedure adopted by the board. However,  
38 11 any deliberation of a board member considering the  
38 12 appeal in reaching a decision on any appeal shall be  
38 13 confidential. The property assessment appeal board or  
38 14 any member of the board may require the production of  
38 15 any books, records, papers, or documents as evidence  
38 16 in any matter pending before the board that may be  
38 17 material, relevant, or necessary for the making of a  
38 18 just decision. Any books, records, papers, or  
38 19 documents produced as evidence shall become part of  
38 20 the record of the appeal. Any testimony given  
38 21 relating to the appeal shall be transcribed and made a  
38 22 part of the record of the appeal.

38 23 3. a. The board member considering the appeal  
38 24 shall determine anew all questions arising before the  
38 25 local board of review which relate to the liability of  
38 26 the property to assessment or the amount thereof. All  
38 27 of the evidence shall be considered and there shall be  
38 28 no presumption as to the correctness of the valuation  
38 29 of assessment appealed from. The property assessment  
38 30 appeal board shall make a decision in each appeal  
38 31 filed with the board. If the appeal is considered by  
38 32 less than a majority of the board, the determination  
38 33 made by that member shall be forwarded to the full  
38 34 board for approval, rejection, or modification. If  
38 35 the initial determination is rejected by the board, it  
38 36 shall be returned for reconsideration to the board  
38 37 member making the initial determination. Any  
38 38 deliberation of the board regarding an initial  
38 39 determination shall be confidential.

38 40 b. The decision of the board shall be considered  
38 41 the final agency action for purposes of further  
38 42 appeal, except as otherwise provided in section  
38 43 441.49. The decision shall be final unless appealed  
38 44 to district court as provided in section 441.38. The  
38 45 levy of taxes on any assessment appealed to the board  
38 46 shall not be delayed by any proceeding before the  
38 47 board, and if the assessment appealed from is reduced  
38 48 by the decision of the board, any taxes levied upon  
38 49 that portion of the assessment reduced shall be abated  
38 50 or, if already paid, shall be refunded. If the  
39 1 subject of an appeal is the application of an  
39 2 equalization order, the property assessment appeal  
39 3 board shall not order a reduction in assessment  
39 4 greater than the amount that the assessment was  
39 5 increased due to application of the equalization  
39 6 order. Each party to the appeal shall be responsible  
39 7 for the costs of the appeal incurred by that party.

39 8 Sec. \_\_\_\_ Section 441.38, Code 2005, is amended to  
39 9 read as follows:

39 10 441.38 APPEAL TO DISTRICT COURT.

39 11 1. Appeals may be taken from the action of the  
39 12 local board of review with reference to protests of  
39 13 assessment, to the district court of the county in  
39 14 which the board holds its sessions within twenty days  
39 15 after its adjournment or May 31, whichever date is  
39 16 later. Appeals may be taken from the action of the  
39 17 property assessment appeal board to the district court  
39 18 of the county where the property which is the subject  
39 19 of the appeal is located within twenty days after the  
39 20 letter of disposition of the appeal by the property  
39 21 assessment appeal board is postmarked to the  
39 22 appellant. No new grounds in addition to those set  
39 23 out in the protest to the local board of review as  
39 24 provided in section 441.37, or in addition to those  
39 25 set out in the appeal to the property assessment  
39 26 appeal board, if applicable, can be pleaded, but  
39 27 additional evidence to sustain those grounds may be  
39 28 introduced. The assessor shall have the same right to  
39 29 appeal and in the same manner as an individual  
39 30 taxpayer, public body or other public officer as  
39 31 provided in section 441.42. Appeals shall be taken by  
39 32 filing a written notice of appeal with the clerk of  
39 33 district court. Filing of the written notice of  
39 34 appeal shall preserve all rights of appeal of the  
39 35 appellant.

39 36 2. Notice of appeal shall be served as an original  
39 37 notice on the chairperson, presiding officer, or clerk



39 38 of the board of review, and on the secretary of the  
39 39 property assessment appeal board, if applicable, after  
39 40 the filing of notice under subsection 1 with the clerk  
39 41 of district court.

39 42 Sec. \_\_\_\_\_. Section 441.39, Code 2005, is amended to  
39 43 read as follows:

39 44 441.39 TRIAL ON APPEAL.

39 45 The If the appeal is from a decision of the local  
39 46 board of review, the court shall hear the appeal in  
39 47 equity and determine anew all questions arising before  
39 48 the board which relate to the liability of the  
39 49 property to assessment or the amount thereof. The  
39 50 court shall consider all of the evidence and there  
40 1 shall be no presumption as to the correctness of the  
40 2 valuation of assessment appealed from. If the appeal  
40 3 is from a decision of the property assessment appeal  
40 4 board, the court's review shall be limited to the  
40 5 correction of errors at law. Its decision shall be  
40 6 certified by the clerk of the court to the county  
40 7 auditor, and the assessor, who shall correct the  
40 8 assessment books accordingly.

40 9 Sec. \_\_\_\_\_. Section 441.43, Code 2005, is amended to  
40 10 read as follows:

40 11 441.43 POWER OF COURT.

40 12 Upon trial of any appeal from the action of the  
40 13 board of review or of the property assessment appeal  
40 14 board fixing the amount of assessment upon any  
40 15 property concerning which complaint is made, the court  
40 16 may increase, decrease, or affirm the amount of the  
40 17 assessment appealed from.

40 18 Sec. \_\_\_\_\_. Section 441.49, unnumbered paragraph 5,  
40 19 Code 2005, is amended to read as follows:

40 20 The local board of review shall reconvene in  
40 21 special session from October 15 to November 15 for the  
40 22 purpose of hearing the protests of affected property  
40 23 owners or taxpayers within the jurisdiction of the  
40 24 board whose valuation of property if adjusted pursuant  
40 25 to the equalization order issued by the director of  
40 26 revenue will result in a greater value than permitted  
40 27 under section 441.21. The board of review shall  
40 28 accept protests only during the first ten days  
40 29 following the date the local board of review  
40 30 reconvenes. The board of review shall limit its  
40 31 review to only the timely filed protests. The board  
40 32 of review may adjust all or a part of the percentage  
40 33 increase ordered by the director of revenue by  
40 34 adjusting the actual value of the property under  
40 35 protest to one hundred percent of actual value. Any  
40 36 adjustment so determined by the board of review shall  
40 37 not exceed the percentage increase provided for in the  
40 38 director's equalization order. The determination of  
40 39 the board of review on filed protests is final,  
40 40 subject to appeal to the property assessment appeal  
40 41 board. A final decision by the local board of review,  
40 42 or the property assessment appeal board, if the local  
40 43 board's decision is appealed, is subject to review by

40 44 the director of revenue for the purpose of determining  
40 45 whether the board's actions substantially altered the  
40 46 equalization order. In making the review, the  
40 47 director has all the powers provided in chapter 421,  
40 48 and in exercising the powers the director is not  
40 49 subject to chapter 17A. Not later than fifteen days  
40 50 following the adjournment of the board, the board of  
41 1 review shall submit to the director of revenue, on  
41 2 forms prescribed by the director, a report of all  
41 3 actions taken by the board of review during this  
41 4 session.

41 5 Sec. \_\_\_\_\_. Section 445.60, Code 2005, is amended to  
41 6 read as follows:

41 7 445.60 REFUNDING ERRONEOUS TAX.

41 8 The board of supervisors shall direct the county  
41 9 treasurer to refund to the taxpayer any tax or portion  
41 10 of a tax found to have been erroneously or illegally  
41 11 paid, with all interest, fees, and costs actually  
41 12 paid. A refund shall not be ordered or made unless a  
41 13 claim for refund is presented to the board within two  
41 14 years of the date the tax was due, or if appealed to  
41 15 the board of review, the property assessment appeal  
41 16 board, the state board of tax review, or district  
41 17 court, within two years of the final decision.

41 18 Sec. \_\_\_\_\_. FUTURE REPEAL.

41 19 1. The sections of this division of this Act  
41 20 amending sections 7E.6, 13.7, 428.4, 441.19, 441.35,  
41 21 441.38, 441.39, 441.43, 441.49, and 445.60, and  
41 22 enacting sections 421.1A and 441.37A, are repealed  
41 23 effective July 1, 2013.  
41 24 2. The portion of the section of this division of  
41 25 this Act amending section 441.28 relating only to the  
41 26 property assessment appeal board is repealed effective  
41 27 July 1, 2013.>>  
41 28 [#6.](#) Page 5, line 6, by striking the word <to> and  
41 29 inserting the following: <property tax assessment,  
41 30 to>.  
41 31 [#7.](#) Page 5, line 7, by inserting after the word  
41 32 <gasoline,> the following: <to issuance of revenue  
41 33 bonds,>.  
41 34 [#8.](#) By renumbering as necessary.  
41 35 HF 868.H  
41 36 tm/es/25