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1 1	SENATE FILE 2391
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1 3	AN ACT
	RELATING TO THE ASSESSMENT FOR PROPERTY TAXATION PURPOSES OF
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	FACILITIES AND HOT MIX ASPHALT FACILITIES AND INCLUDING
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1 10	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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	2005, is amended to read as follows:
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1 14	constructed on or in the land, attached to the land, or placed
1 15	upon a foundation whether or not attached to the foundation.
1 16	However, property taxed under chapter 435 and property that is
$\frac{1}{17}$	a concrete batch plant as that term is defined in subsection 4
	shall not be assessed and taxed as real property.
1 19	Sec. 2. Section 427A.1, subsection 4, Code 2005, is amended to read as follows:
1 20 1 21	
	subsection 2, property is not "attached" if it any of the
	following conditions are met:
1 24	<u>a. It</u> is a fixture used for cooking, refrigeration, or
	freezing of value=added agricultural products, used in value=
	added agricultural processing or used in direct support of
1 27	value=added agricultural processing. For purposes of this
1 28	subsection, "direct support" includes storage by public refrigerated warehouses for processors of value=added
1 30	agricultural products. Such fixtures shall not be considered
1 31	"attached" whether owned directly by the processor or
1 32	warehouse operator or by another who leases the fixture to the
	processor or warehouse operator. This subsection <u>paragraph</u>
	Lessenses se une contrare all'estates a supression d <u>e mendembre</u>
1 34	shall not apply to fixtures used primarily for retail sale or
1 34 1 35	shall not apply to fixtures used primarily for retail sale or display.
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