

February 1, 1965.

Passed on File.

Senate File 151

By COLEMAN, RILEY, SCHROEDER  
and McNALLY.

Passed Senate, Date 3/19/65

Passed House, Date 5/7

Vote: Ayes 52 Nays 12

Vote: Ayes 95 Nays 3

Approved May 22, 1965

*motion to reconsider 2/19*

*judiciary 4/2  
repass 5/7*

# A BILL FOR

An Act relating to assessment and taxation of platted lots.

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

- 1 Section 1. Section four hundred nine point forty-eight (409.48),
- 2 Code 1962, is hereby repealed and the following enacted in lieu
- 3 thereof:
- 4 "When any plat is made, filed and recorded by the proprietor
- 5 or owners under the provisions of this chapter, the individual
- 6 lots contained therein shall not be assessed in excess of the
- 7 total assessment of the land as acreage or unimproved property
- 8 for a period of three (3) years after the recording of said plat,
- 9 or until such time as the lots are actually sold, leased, or im-
- 10 proved with permanent construction whichever period is shorter.
- 11 When an individual lot has been sold, leased or improved with
- 12 permanent construction, it shall then be assessed for taxation
- 13 as provided in chapter four hundred twenty-eight (428) and four
- 14 hundred forty-one (441) of the Code.
- 15 "The provisions of this section shall have no effect upon
- 16 special assessment tax levies."

**SENATE FILE 151**

- 1 Amend Senate File 151, section 1, line 10, by adding
- 2 after the word "construction" the following: "upon and
- 3 within the boundaries of the individual lot or lots".

Filed  
February 8, 1965.

*adopted 3/19*

By COLEMAN.

**SENATE FILE 151**

- 1 Amend Senate File 151, line 9, by striking the following:
- 2 "sold, leased, or".

Filed  
March 22, 1965.

*adopted 3/30*

By SHAFF.

**SENATE FILE 151**

- 1 Amend Senate File 151 by striking from line
- 2 11 the following words: "sold, leased or".

Filed  
February 17, 1965.

*adopted 3/19*

By SHAFF.