

February 12, 1965.

Passed on File.

Passed Senate, Date *ways + means 2/12* 5/25

Vote: Ayes 5/ Nays 1/

Senate File 257

By HEYING, NIMS and McGILL

Passed House, Date.....

Vote: Ayes..... Nays.....

Approved.....

*be amended + pass 5/18*

*ways + means 4/27*  
*pass 5/28*

# A BILL FOR

*debated 5/24*

An Act relating to the assessment of property.

*motion to refer to ways + means 5/25 (15-29)*

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

- 1 Section 1. Section four hundred forty-one point twenty-one
- 2 (441.21), Code 1962, is hereby amended by inserting in line
- 3 seventeen (17) after the word "property" the following:
- 4 ", except that in determining the actual value of any farm
- 5 building upon which the owner has made any improvements or
- 6 repairs or has rejuvenated by painting or improving the
- 7 general appearance thereof, the value shall not be increased
- 8 for assessment purposes unless the total cost of the
- 9 improvements made during the year exceeds thirty (30) percent
- 10 of the actual value of the building as assessed the preceding
- 11 year. Farm buildings as referred to herein to include farm
- 12 residence".

SENATE FILE 257

- 1 Amend Senate File 257 as follows:
- 2 1. Strike from line 4 of section 1 the word
- 3 "farm".
- 4 2. Strike from line 9 of section 1 the
- 5 word and figure "thirty (30)" and insert in lieu thereof
- 6 the word and figure "twenty (20)".
- 7 3. Strike the last sentence from section 1.

Filed  
May 12, 1965.

*withhold 5/24*  
By HEYING.

SENATE FILE 257  
(Committee Amendment)

- 1 Amend Senate File 257 as follows:
- 2 1. Strike from line 4, section 1 the word "farm".
- 3 2. Strike from line 9, section 1, the word and figure
- 4 "thirty (30)" and insert in lieu thereof the word and figure
- 5 "twenty (20)".
- 6 3. Further amend Senate File 257 by striking everything after
- 7 the period following the word "year" in line 11.

Filed  
May 18, 1965.

*advised 5/24*  
By COMMITTEE ON WAYS AND MEANS,  
ANDREW J. FROMMELT, *Chairman.*

SENATE FILE 257

- 1 Amend Senate File 257 by striking all after the enacting clause
- 2 and inserting in lieu thereof the following:
- 3 Section 1. Section four hundred forty-one point twenty-one
- 4 (441.21), Code 1962, is hereby amended by adding the following new
- 5 paragraph.
- 6 "Any normal and necessary repairs to any building, not amounting
- 7 to structural replacements or modification, shall not increase the
- 8 taxable value of such building. The provisions of this paragraph
- 9 shall apply only to repairs of five hundred (500) dollars or less
- 10 per building per year."

Filed and adopted  
May 25, 1965.

*motion to reconsider lost 5/25*  
By MAIN.

SENATE FILE 257

- 1 Amend Senate File 257 as follows:
- 2 1. Strike from line 4 of section 1 the word
- 3 "actual" and insert "assessed".
- 4 2. Strike from line 10 of section 1 the word
- 5 "actual" and insert "assessed".
- 6 3. Insert in line 8 of section 1 after the
- 7 word "purposes" the words "until the next regular revaluation
- 8 period".

Filed and adopted  
May 25, 1965.

By HEYING.

SENATE FILE 257

- 1 Amend the title of Senate File 257 by striking the words
- 2 "assessment of property" and inserting in lieu thereof the words
- 3 "taxable value of buildings".

Filed and adopted  
May 25, 1965.

By MAIN.