

February 2, 1967
Judiciary *Pass 2-28*
Governmental Subdivision 4-4, Pass 4-13

House File 86
By DISTELHORST and HICKLIN

Passed House, Date 3-27-67
Vote: Ayes 104 Nays 0

Passed Senate, Date 4-24-67
Vote: Ayes 42 Nays 0

Approved May 5, 1967

A BILL FOR

An Act to give drainage districts and levee districts, and their trustees, status before the state tax commission and county boards of review similar to the status of other taxing bodies and their officers.

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

1 Section 1. Section four hundred twenty-one point
2 seventeen (421.17), subsection ten (10), Code 1966, is hereby
3 amended as follows:

4 1. By inserting in line twenty (20) after the word "law."
5 the following:

6 "For the purpose of this paragraph the words 'taxing
7 district' include drainage districts and levee districts."

8 2. By inserting in line forty-nine (49) after the word
9 "year." the following:

10 "For the purpose of this paragraph the words 'taxing
11 district' include drainage districts and levee districts."

1 Sec. 2. Section four hundred forty-one point forty-two
2 (441.42), Code 1966, is hereby amended as follows:

3 1. By inserting in line two (2) after the word "township"
4 the words ", drainage district, levee district,".

5 2. By inserting in line six (6) after the word "township,"
6 the words "drainage district, levee district,".

7 3. By inserting in line fifteen (15) after the word
8 "township," the words "drainage district, levee district,".

EXPLANATION

Drainage districts and levee districts established under chapter four hundred sixty-six (466) of the Code are authorized to assess the benefits of the district on the assessable value of the land within the district and for this reason it is important to such districts that they have the same standing before boards of review and the state tax commission as do other taxing districts. This becomes of even greater importance when the area of any such drainage or levee district lies in more than one county.