

March 19, 1970

SENATE FILE 1300

Passed on File

See Ways and Means 3/25 By COMMITTEE ON WAYS AND MEANS

Passed Senate, Date 3/23/70 Passed House, Date 4-13-70

Vote: Ayes 40 Nays 3 Vote: Ayes 95 Nays 0

Approved.....

A BILL FOR

1 An Act to amend Senate File 1088, Acts of the Sixty-third

2 General Assembly, Second Session, to assure the right of

3 protest and appeal of assessments thereunder.

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

5 Section 1. Senate File one thousand eighty-eight (1088),

6 Acts of the Sixty-third General Assembly, Second Session, is

7 hereby amended by inserting in section one (1), subsection two

8 (2), after the word "Code" in the first sentence the following:

9 " , but the municipality, the lessee on behalf of the munici-

10 pality, and such other persons as are authorized by chapter

11 four hundred forty-one (441) of the Code, shall be entitled to

12 protest any assessment and take appeals in the same manner as

13 any taxpayer".

EXPLANATION

Senate File 1088, as enacted, has raised a question as to whether the assessment made by the assessor pursuant to it may be appealed. It was not intended to restrict the right of protest and appeal and this bill makes it clear that all rights of appeal and protest are applicable.