

Sen. Ways Means 2/28 Do pass 2/21

HOUSE FILE 2190

Ways and Means  
Rodgers, Chairperson  
Nolting  
Curtis  
Kelly  
Van Gilst

FEB 20 1978

HOUSE FILE 2190

By COMMITTEE ON WAYS AND MEANS

WAYS & MEANS CALENDAR

(Formerly Study Bill 359)

Passed House, Date 2-27-78 (p.662) Passed Senate, Date 4-12-78 (p.847)

Vote: Ayes 96 Nays 1 Vote: Ayes 45 Nays 3

Approved 6-5-78

Repassed House 4-25-78 (p.1866)  
95-0

Repassed Senate for S-5690 5-12-78 (p.1502)  
45-0

## A BILL FOR

1 An Act to provide for the determination of the amount of the  
2 increase of the assessed valuation of agricultural land  
3 and residential property as of January 1, 1979.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HOUSE FILE 2190

S-5447

- 1 Amend House File 2190, as passed by the House,
- 2 as follows:
- 3 1. Page 1, line 7, by inserting after the word
- 4 "agricultural" the words "commercial, property
- 5 assessed pursuant to chapter four hundred thirty-four
- 6 (434) of the Code,".
- 7 2. Page 1, line 19, by striking the words "either
- 8 class" and inserting in lieu thereof the words "any
- 9 of these classes".
- 10 3. Page 1, line 27, by striking the word "class"
- 11 and inserting in lieu thereof the word "classes".
- 12 4. Page 2, line 1, by striking the word "class"
- 13 and inserting in lieu thereof the word "classes".
- 14 5. Page 2, line 8, by striking the word "class"
- 15 and inserting in lieu thereof the word "classes".

S-5447 FILED *Order of order 4/12*  
MARCH 30, 1978 (846)

BY EDGAR H. HOLDEN

1 Section 1. Acts of the Sixty-seventh General Assembly,  
2 1977 Session, chapter forty-three (43), section twenty (20),  
3 the second new unnumbered paragraph, amending section four  
4 hundred forty-one point twenty-one (441.21), Code 1977, is  
5 amended to read as follows:

6 For valuations established as of January 1, 1979, the  
7 percentage of actual value at which agricultural and resi-  
8 dential property shall be assessed shall be the quotient of  
9 the dividend and divisor as defined in this section. The  
10 dividend for each class of property shall be the dividend  
11 as determined for each class of property for valuations  
12 established as of January 1, 1978, adjusted by the product  
13 obtained by multiplying the percentage determined for that  
14 year by the amount of any additions or deletions to actual  
15 value, excluding those resulting from the revaluation of  
16 existing properties, as reported by the assessors on the  
17 abstracts of assessment for 1978, plus six percent of the  
18 amount so determined. However, if the difference between  
19 the dividend so determined for either class of property and  
20 the dividend for that class of property for valuations  
21 established as of January 1, 1978, adjusted by the product  
22 obtained by multiplying the percentage determined for that  
23 year by the amount of any additions or deletions to actual  
24 value, excluding those resulting from the revaluation of  
25 existing properties, as reported by the assessors on the  
26 abstracts of assessment for 1978, is less than six percent,  
27 the 1979 dividend for the other class of property shall be  
28 the dividend as determined for that class of property for  
29 valuations established as of January 1, 1978, adjusted by  
30 the product obtained by multiplying the percentage determined  
31 for that year by the amount of any additions or deletions  
32 to actual value, excluding those resulting from the revaluation  
33 of existing properties, as reported by the assessors on the  
34 abstracts of assessment for 1978, plus a percentage of the  
35 amount so determined which is equal to the percentage by which

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1 the dividend as determined for the other class of property  
 2 for valuations established as of January 1, 1978, adjusted  
 3 by the product obtained by multiplying the percentage  
 4 determined for that year by the amount of any additions or  
 5 deletions to actual value, excluding those resulting from  
 6 the revaluation of existing properties, as reported by the  
 7 assessors on the abstracts of assessment for 1978, is in-  
 8 creased in arriving at the 1979 dividend for the other class  
 9 of property. The divisor for each class of property shall  
 10 be the total actual value of all such property in the state  
 11 in the preceding year, as reported by the assessors on the  
 12 abstracts of assessment submitted for 1978, plus the amount  
 13 of value added to said total actual value by the revaluation  
 14 of existing properties in 1979. The director shall utilize  
 15 information reported on abstracts of assessment submitted  
 16 pursuant to section four hundred forty-one point forty-five  
 17 (441.45) of the Code in determining such percentage.

5466, 5447

5471, 5472  
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EXPLANATION

19 The bill provides that for valuations established for  
 20 January 1, 1979 for agricultural land and residential property,  
 21 if the growth in assessed value is less than six percent for  
 22 either class of property, then the assessed valuations of  
 23 both classes of property shall be increased by the same  
 24 percentage.

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S-5455

1 Amend House File 2190, as passed by the House,  
2 as follows:

3 1. Page 1, line 7, by inserting after the word  
4 "agricultural" the words "property, property assessed  
5 by the department pursuant to chapters four hundred  
6 twenty-eight (428), four hundred thirty-three (433),  
7 four hundred thirty-four (434), four hundred thirty-  
8 five (435), four hundred thirty-six (436), four hundred  
9 thirty-seven (437) and four hundred thirty-eight (438)  
10 of the Code,".

11 2. Page 1, line 19, by striking the words "either  
12 class" and inserting in lieu thereof the words "any  
13 of these classes".

14 3. Page 1, line 27, by striking the word "class"  
15 and inserting in lieu thereof the word "classes".

16 4. Page 2, line 1, by striking the word "class"  
17 and inserting in lieu thereof the word "classes".

18 5. Page 2, line 8, by striking the word "class"  
19 and inserting in lieu thereof the word "classes".

S-5455 FILED *Out of order 4/12 (846)* BY ROGER J. SHAFF  
APRIL 3, 1978

S-5470

1 Amend House File 2190, as passed by the House,  
2 as follows:

3 1. By striking everything after the enacting  
4 clause and inserting in lieu thereof the following:

5 "Section 1. Notwithstanding the provisions of  
6 the Acts of the Sixty-seventh General Assembly, 1977  
7 Session, chapter forty-three (43), section twenty  
8 (20), for valuations established as of January 1,  
9 1979 for agricultural property and residential  
10 property, if the growth in assessed value is less  
11 than six percent for either class of property, the  
12 lower percentage increase shall be applied to both  
13 classes of property in calculating the percentage  
14 of assessed value to be used for tax purposes in 1979.  
15 In determining the valuations, the values shall be  
16 adjusted by any additions or deletions to actual  
17 value, excluding those resulting from the revaluation  
18 of existing properties."

5517, 5470  
S-5470 FILED *Adopted 4/12 (p. 846)* BY EUGENE M. HILL  
APRIL 3, 1978 NORMAN G. RODGERS  
ROLF V. CRAFT

SENATE CLIP SHEET

APRIL 28, 1978

HOUSE AMENDMENT TO SENATE AMENDMENT TO

HOUSE FILE 2190

S-5690

1 Amend the Senate amendment, H-6069, to House File  
2 2190, as passed by the House, as follows:

3 1. Page 1, by striking lines 3 through 18 and  
4 inserting in lieu thereof the following:

5 "\_\_\_\_\_. Page 2, by inserting after line 17 the  
6 following new sections:

7 "Sec. 2. Acts of the Sixty-seventh General  
8 Assembly, 1977 Session, chapter forty-three (43),  
9 section twenty (20), is amended by adding the following  
10 new unnumbered paragraphs:

11 NEW UNNUMBERED PARAGRAPH. For valuations  
12 established as of January 1, 1978, upon which taxes  
13 will be levied for the fiscal year beginning in the  
14 1978 calendar year by any special charter city that  
15 levies and collects its own taxes, agricultural and  
16 residential property shall be assessed at a percentage  
17 of the actual value of each class of property. For  
18 residential property, the percentage shall be the  
19 quotient of the dividend and divisor as defined in  
20 this section. The dividend shall be the total value  
21 of residential property in the special charter city  
22 as of January 1, 1977, adjusted for additions and  
23 deletions to said value excluding those resulting  
24 from the revaluation of existing properties, as  
25 determined by the city assessor in completing  
26 reassessment of such property as of January 1, 1978,  
27 plus six percent of the 1977 value of such property  
28 or the amount of value added by the revaluation of  
29 existing properties in 1978, whichever is less. The  
30 divisor shall be the total value of such property  
31 in the special charter city as determined by the  
32 assessor as of January 1, 1977, plus the amount of  
33 value added in 1978 by the revaluation of existing  
34 property.

35 NEW UNNUMBERED PARAGRAPH. For agricultural  
36 property, the percentage shall be determined by the  
37 director of revenue and shall be based upon all  
38 available information. The percentage shall be an  
39 estimate of the percentage of actual value at which  
40 all agricultural property in the state will be assessed  
41 for 1978 as provided by Acts of the Sixty-seventh  
42 General Assembly, 1977 Session, chapter forty-three  
43 (43), section twenty (20). The director of revenue  
44 shall certify the percentage determined pursuant to  
45 this paragraph to the governing body of the special  
46 charter city on or before May 31, 1978. The appro-  
47 priate officials of the special charter city shall  
48 proceed to determine the assessed values of  
49 agricultural property by applying such percentages  
50 to the current actual value of such property, as

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1 reported by the assessor, and the assessed values  
2 so determined shall be the taxable values of such  
3 properties upon which the levy shall be made by the  
4 special charter city.

5 NEW UNNUMBERED PARAGRAPH. For valuations

6 established as of January 1, 1979, against which taxes  
7 will be levied for the fiscal year beginning in the  
8 1979 calendar year by any special charter city that  
9 levies and collects its own taxes, the percentage  
10 of actual value at which agricultural and residen-  
11 tial property shall be assessed shall be the quotient  
12 of the dividend and divisor as defined in this section.  
13 The dividend for each class of property shall be the  
14 valuation for each class of property for valuations  
15 established as of January 1, 1978, and upon which  
16 any special charter city levied its taxes in 1978,  
17 adjusted by the product obtained by multiplying the  
18 percentage determined for that year by the amount  
19 of any additions or deletions to actual value,  
20 excluding those resulting from the revaluation of  
21 existing properties, as reported by the assessor on  
22 the abstract of assessment for 1978, plus six percent  
23 of the amount so determined. The divisor for each  
24 class of property shall be the total actual value  
25 of all such property in the city in the preceding  
26 year, as reported by the assessor on the abstract  
27 of assessment submitted for 1978, plus the amount  
28 of value added to said total actual value by the  
29 revaluation of existing properties in 1979. However,  
30 if the estimated statewide growth in assessed valuation  
31 is less than six percent for either class of property  
32 for 1979, the director shall estimate the percentages  
33 by which the statewide valuation of residential and  
34 agricultural property will increase in 1979. The  
35 lower percentage shall be used in lieu of six percent  
36 for both classes of property in calculating the  
37 percentages at which agricultural and residential  
38 property shall be assessed. The percentage at which  
39 agricultural and residential property shall be assessed  
40 will be certified by the director on or before May  
41 31, 1979 to the appropriate city official in special  
42 charter cities that levy and collect their own taxes.

43 Sec. 3. Acts of the Sixty-seventh General Assembly,  
44 1977 Session, chapter forty-three (43), section twenty  
45 (20), is amended by adding the following new unnumbered  
46 paragraph:

47 NEW UNNUMBERED PARAGRAPH. The percentage of actual  
48 value computed by the director for agricultural and  
49 residential property and used to determine assessed  
50 values of those classes of property does not constitute

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Page 3

1 a rule as defined in section seventeen A point two  
2 (17A.2), subsection seven (7), of the Code.  
3 Sec. 4. Section four hundred forty-one point  
4 forty-nine (441.49), Code 1977, is amended by adding  
5 the following new unnumbered paragraph:  
6 NEW UNNUMBERED PARAGRAPH. Tentative and final  
7 equalization orders issued by the director of revenue  
8 are not rules as defined in section seventeen A point  
9 two (17A.2), subsection seven (7), of the Code.

10 Sec. 5. The provisions of section two (2) of this  
11 Act relating to the determination of valuations of  
12 agricultural and residential property in a special  
13 charter city shall apply only to the determination  
14 of valuations of agricultural and residential property  
15 against which the corporate levy of the special charter  
16 city shall be applied.

17 Sec. 6. It is the intent of the general assembly  
18 that any special charter city which does not conform  
19 with regard to the assessment and tax collection  
20 schedule to the assessment and tax collection schedule  
21 followed by all other political subdivisions of the  
22 state shall take such action as is necessary to reform  
23 its assessment and tax collection schedule to the  
24 assessment and tax collection schedule followed by  
25 the other political subdivisions of the state by not  
26 later than for assessments beginning January 1, 1980.

27 Sec. 7. This Act, being deemed of immediate  
28 importance, shall take effect and be in force from  
29 and after its publication in The Hamburg Reporter,  
30 a newspaper published in Hamburg, Iowa, and in the  
31 Bellevue Herald-Leader, a newspaper published in  
32 Bellevue, Iowa."

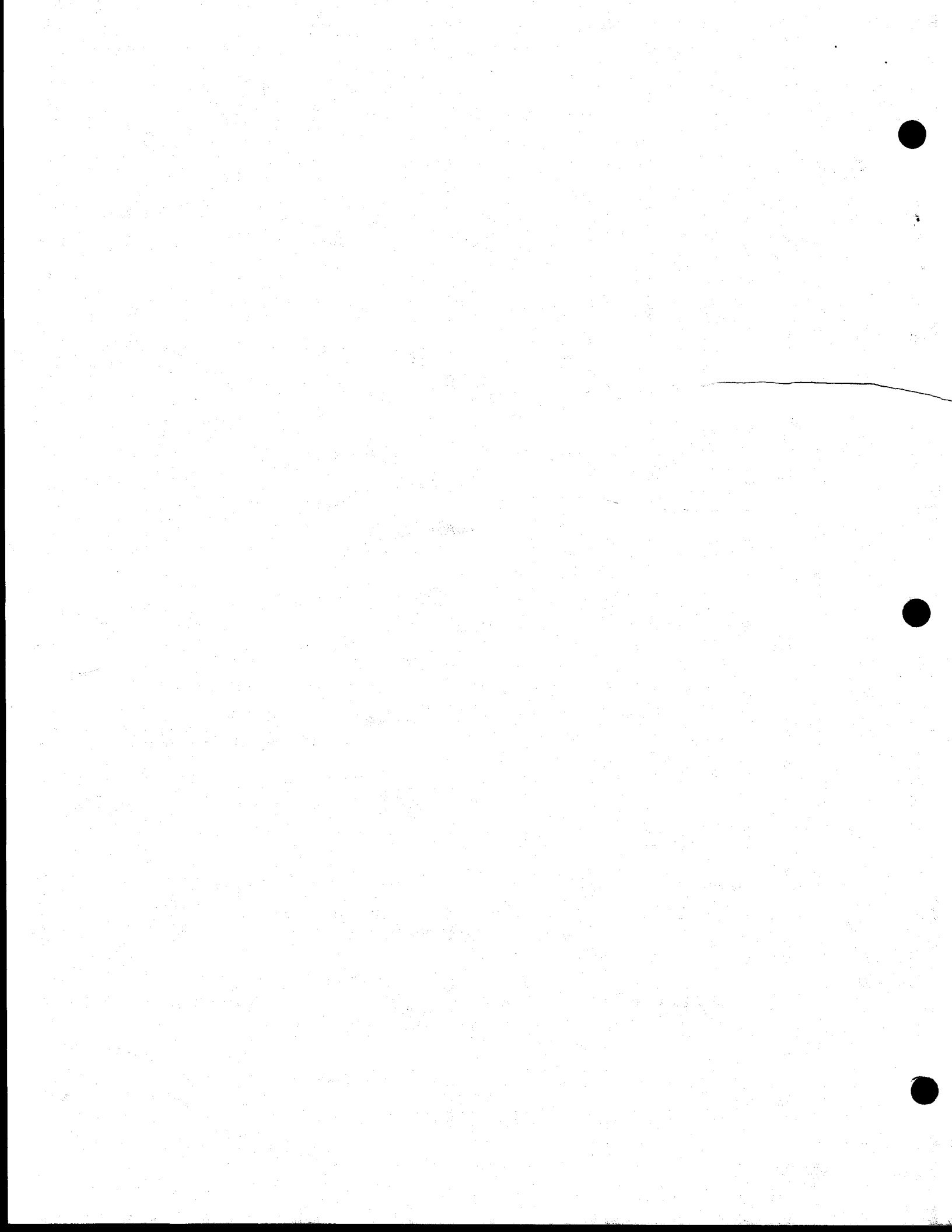
33 2. Renumber sections and correct internal  
34 references as are necessary in accordance with this  
35 amendment.

36 3. Amend the title, line 1, by striking all of  
37 the title after the word "Act" and inserting in lieu  
38 thereof the words "relating to valuation of property  
39 by providing for the determination of the amount of  
40 the increase of the assessed valuation of agricultural  
41 property and residential property as of January 1,  
42 1978 and January 1, 1979 and providing that  
43 equalization orders and the percentages of actual  
44 value determined by the director of revenue are not  
45 rules under the Iowa administrative procedure Act."

S-5690 FILED  
APRIL 27, 1978

RECEIVED FROM THE HOUSE

*Senate Journal* (p. 1502)



S-5471

1 Amend House File 2190, as passed by the House,  
 2 as follows:  
 3 1. Page 2, by inserting after line 17 the follow-  
 4 ing new section:  
 5 "Sec. \_\_\_\_\_. Section four hundred forty-one point  
 6 twenty-one (441.21), Code 1977, as amended by Acts  
 7 of the Sixty-seventh General Assembly, 1977 Session,  
 8 chapter forty-three (43), sections seventeen (17),  
 9 eighteen (18), nineteen (19), and twenty (20), is  
 10 amended by adding the following new subsection:  
 11 NEW SUBSECTION. In classifying property for tax  
 12 purposes, buildings which are designed and constructed  
 13 for use as residences by two or more families within  
 14 the building and which are actually used for  
 15 residential purposes by the occupants of the property  
 16 shall be classified as residential property."

S-5471 FILED *Out of order 4/12* BY ROGER J. SHAFF  
 APRIL 4, 1978 (*p. 846*)

S-5477

1 Amend the Hill amendment, S-5470, to House File  
 2 2190 as amended and passed by the House as follows:  
 3 1. Page 1, by inserting after line 18 the  
 4 following new section:  
 5 "Sec. \_\_\_\_\_. Notwithstanding the provisions of  
 6 section four hundred forty-one point twenty-one  
 7 (441.21) of the Code, in completing the reassessment  
 8 of real estate as provided in section four hundred  
 9 twenty-eight point four (428.4) of the Code for  
 10 valuations established as of January 1, 1978, the  
 11 assessor shall not exceed the aggregate actual  
 12 valuation for any class of property in an amount  
 13 greater than five percent for each class of property  
 14 affected by the 1977 equalization order issued by  
 15 the director, excluding the amount of any additions  
 16 or deletions to actual value for each class of  
 17 property."

S-5477 FILED *Last 4/12 (p. 846)* BY ROGER J. SHAFF  
 APRIL 4, 1978 NORMAN RODGERS

## HOUSE FILE 2190

S-5478

1 Amend the Hill amendment, S-5470 to House File  
 2 2190 as amended and passed by the House as follows:  
 3 1. Page 1, line 9, by inserting after the word  
 4 "property" the words", property assessed by the depart-  
 5 ment pursuant to chapters four hundred twenty-eight  
 6 (428), four hundred thirty-three (433), four hundred  
 7 thirty-four (434), four hundred thirty-five (435),  
 8 four hundred thirty-six (436), four hundred thirty-  
 9 seven (437) and four hundred thirty-eight (438) of the  
 10 Code".  
 11 2. Page 1, line 11, by striking the words  
 12 "either class" and inserting in lieu thereof the  
 13 words "any of these classes".

S-5478 FILED *w/d 4/12 (p. 844)* BY ROGER J. SHAFF  
 APRIL 4, 1978

HOUSE FILE 2190

S-5474

1 Amend the Hill amendment, S-5470, to House File  
2 2190 as amended and passed by the House as follows:

3 1. Page 1, by inserting after line 18, the  
4 following new section:

5 "Sec. \_\_\_\_\_. Section four hundred forty-one point  
6 twenty-one (441.21), Code 1977, as amended by Acts  
7 of the Sixty-seventh General Assembly, 1977 Session,  
8 chapter forty-three (43), sections seventeen (17),  
9 eighteen (18), nineteen (19), and twenty (20), is  
10 amended by adding the following new subsection:

11 NEW SUBSECTION. In classifying property for tax  
12 purposes, buildings which are designed and constructed  
13 for use as residences by two or more families within  
14 the building and which are actually used for  
15 residential purposes by the occupants of the property  
16 shall be classified as residential property."

S-5474 FILED *Last 4/12 (p. 846)* BY ROGER J. SHAFF  
APRIL 4, 1978

HOUSE FILE 2190

S-5475

1 Amend House File 2190, as passed by the House,  
2 as follows:

3 1. Page 2, by inserting after line 17 the follow-  
4 ing new section:

5 "Sec. \_\_\_\_\_. Notwithstanding the provisions of  
6 section four hundred forty-one point twenty-one  
7 (441.21) of the Code, in completing the reassessment  
8 of real estate as provided in section four hundred  
9 twenty-eight point four (428.4) of the Code for  
10 valuations established as of January 1, 1978, the  
11 assessor shall not exceed the aggregate actual  
12 valuation for any class of property in an amount  
13 greater than five percent for each class of property  
14 affected by the 1977 equalization order issued by  
15 the director, excluding the amount of any additions  
16 or deletions to actual value for each class of  
17 property."

S-5475 FILED *Out of order 4/12 (846)* BY ROGER J. SHAFF  
NORMAN RODGERS

S-5517

1 Amend the Hill amendment, S-5470, to House File  
2 2190 as amended and passed by the House as follows:  
3 1. Page 1, by inserting after line 18 the  
4 following new section:  
5 "Sec. \_\_. Notwithstanding the provisions of  
6 section four hundred forty-one point twenty-one  
7 (441.21) of the Code, in completing the reassessment  
8 of real estate as provided in section four hundred  
9 twenty-eight point four (428.4) of the Code for  
10 valuations established as of January 1, 1978, the  
11 assessor shall not exceed the aggregate actual  
12 valuation ordered by the director of revenue for any  
13 class of property in the 1977 equalization order  
14 issued by the director, excluding the amount of any  
15 additions or deletions to actual value for each class  
16 of property."

S-5517 FILED *w/d 4/12 (p. 844)*  
APRIL 10, 1978

BY NORMAN G. RODGERS

HOUSE FILE 2190

S-5521

1 Amend the Hill amendment, S-5470, to House File  
2 2190 as amended and passed by the House as follows:  
3 1. Page 1, line 9, by inserting after the word  
4 "property" the words ", property assessed by the  
5 department pursuant to chapters four hundred twenty-  
6 eight (428), four hundred thirty-three (433), four  
7 hundred thirty-four (434), four hundred thirty-five  
8 (435), four hundred thirty-six (436), four hundred  
9 thirty-seven (437) and four hundred thirty-eight (438)  
10 of the Code".  
11 2. Page 1, line 11, by striking the words "either  
12 class" and inserting in lieu thereof the words "any  
13 of these classes".  
14 3. Page 1, line 12, by striking the word "both"  
15 and inserting in lieu thereof the words "all of these".

S-5521 FILED *w/d 4/12 (p. 845)*  
APRIL 11, 1978

BY ROGER J. SHAFF

HOUSE FILE 2190

S-5542

1 Amend the Hill amendment, S-5470, to House File  
2 2190 as amended and passed by the House as follows:  
3 1. Page 1, line 9, by inserting after the word  
4 "property" the words ", property assessed pursuant to  
5 chapters four hundred twenty-eight (428), four  
6 hundred thirty-three (433), four hundred thirty-five  
7 (435), four hundred thirty-six (436), four hundred  
8 thirty-seven (437) and four hundred thirty-eight (438)  
9 of the Code".

S-5542 FILED  
APRIL 12, 1978  
WITHDRAWN (*p. 845*)

BY ROGER J. SHAFF

HOUSE FILE 2190

S-5501

1 Amend House File 2190, as passed by the House,  
2 as follows:  
3 1. Page 2, by inserting after line 17 the follow-  
4 ing new section:  
5 "Sec. \_\_\_\_\_. Notwithstanding the provisions of  
6 section four hundred forty-one point twenty-one  
7 (441.21) of the Code, in completing the reassessment  
8 of real estate as provided in section four hundred  
9 twenty-eight point four (428.4) of the Code for  
10 valuations established as of January 1, 1978, the  
11 assessor shall not exceed the aggregate actual  
12 valuation ordered by the director of revenue for any  
13 class of property in the 1977 equalization order  
14 issued by the director, excluding the amount of any  
15 additions or deletions to actual value for each class  
16 of property."

S-5501 FILED *Out of order 4/12* BY NORMAN G. RODGERS  
APRIL 6, 1978 *(p. 846)*

HOUSE FILE 2190

S-5506

1 Amend the Hill, et al, amendment, S-5470, to House  
2 File 2190, as passed by the House, as follows:  
3 1. Page 1, line 9, by inserting after the word  
4 "property" the words ", commercial property, property  
5 assessed pursuant to chapter four hundred thirty-four  
6 (434) of the Code,".  
7 2. Page 1, line 11, by striking the words "either  
8 class" and inserting in lieu thereof the words "any  
9 of these classes".  
10 3. Page 1, line 12, by striking the word "both"  
11 and inserting in lieu thereof the words "all of these".

S-5506 FILED *Out 4/12 (p. 845)* BY EDGAR H. HOLDEN  
APRIL 6, 1978

1 Amend the Senate amendment, H-6069, to House File  
2 2190, as passed by the House, as follows:

3 1. Page 1, by striking lines 3 through 13 and  
4 inserting in lieu thereof the following:

5 " . Page 2, by inserting after line 17 the  
6 following new sections:

7 "Sec. 2. Acts of the Sixty-seventh General  
8 Assembly, 1977 Session, chapter forty-three (43),  
9 section twenty (20), is amended by adding the following  
10 new unnumbered paragraphs:

11 NEW UNNUMBERED PARAGRAPH. For valuations  
12 established as of January 1, 1978, upon which taxes  
13 will be levied for the fiscal year beginning in the  
14 1978 calendar year by any special charter city that  
15 levies and collects its own taxes, agricultural and  
16 residential property shall be assessed at a percentage  
17 of the actual value of each class of property. For  
18 residential property, the percentage shall be the  
19 quotient of the dividend and divisor as defined in  
20 this section. The dividend shall be the total value  
21 of residential property in the special charter city  
22 as of January 1, 1977, adjusted for additions and  
23 deletions to said value excluding those resulting  
24 from the revaluation of existing properties, as  
25 determined by the city assessor in completing  
26 reassessment of such property as of January 1, 1978,  
27 plus six percent of the 1977 value of such property  
28 or the amount of value added by the revaluation of  
29 existing properties in 1978, whichever is less. The  
30 divisor shall be the total value of such property  
31 in the special charter city as determined by the  
32 assessor as of January 1, 1977, plus the amount of  
33 value added in 1978 by the revaluation of existing  
34 property.

35 NEW UNNUMBERED PARAGRAPH. For agricultural  
36 property, the percentage shall be determined by the  
37 director of revenue and shall be based upon all  
38 available information. The percentage shall be an  
39 estimate of the percentage of actual value at which  
40 all agricultural property in the state will be assessed  
41 for 1978 as provided by Acts of the Sixty-seventh  
42 General Assembly, 1977 Session, chapter forty-three  
43 (43), section twenty (20). The director of revenue  
44 shall certify the percentage determined pursuant to  
45 this paragraph to the governing body of the special  
46 charter city on or before May 31, 1978. The appro-  
47 priate officials of the special charter city shall  
48 proceed to determine the assessed values of  
49 agricultural property by applying such percentages  
50 to the current actual value of such property, as

1 reported by the assessor, and the assessed values  
2 so determined shall be the taxable values of such  
3 properties upon which the levy shall be made by the  
4 special charter city.

5 NEW UNNUMBERED PARAGRAPH. For valuations  
6 established as of January 1, 1979, against which taxes  
7 will be levied for the fiscal year beginning in the  
8 1979 calendar year by any special charter city that  
9 levies and collects its own taxes, the percentage  
10 of actual value at which agricultural and residen-  
11 tial property shall be assessed shall be the quotient  
12 of the dividend and divisor as defined in this section.  
13 The dividend for each class of property shall be the  
14 valuation for each class of property for valuations  
15 established as of January 1, 1978, and upon which  
16 any special charter city levied its taxes in 1978,  
17 adjusted by the product obtained by multiplying the  
18 percentage determined for that year by the amount  
19 of any additions or deletions to actual value,  
20 excluding those resulting from the revaluation of  
21 existing properties, as reported by the assessor on  
22 the abstract of assessment for 1978, plus six percent  
23 of the amount so determined. The divisor for each  
24 class of property shall be the total actual value  
25 of all such property in the city in the preceding  
26 year, as reported by the assessor on the abstract  
27 of assessment submitted for 1978, plus the amount  
28 of value added to said total actual value by the  
29 revaluation of existing properties in 1979. However,  
30 if the estimated statewide growth in assessed valuation  
31 is less than six percent for either class of property  
32 for 1979, the director shall estimate the percentages  
33 by which the statewide valuation of residential and  
34 agricultural property will increase in 1979. The  
35 lower percentage shall be used in lieu of six percent  
36 for both classes of property in calculating the  
37 percentages at which agricultural and residential  
38 property shall be assessed. The percentage at which  
39 agricultural and residential property shall be assessed  
40 will be certified by the director on or before May  
41 31, 1979 to the appropriate city official in special  
42 charter cities that levy and collect their own taxes.

43 Sec. 3. Acts of the Sixty-seventh General Assembly,  
44 1977 Session, chapter forty-three (43), section twenty  
45 (20), is amended by adding the following new unnumbered  
46 paragraph:

47 NEW UNNUMBERED PARAGRAPH. The percentage of actual  
48 value computed by the director for agricultural and  
49 residential property and used to determine assessed  
50 values of those classes of property does not constitute

H-6255  
Page 3

1 a rule as defined in section seventeen A point two  
2 (17A.2), subsection seven (7), of the Code.

3 Sec. 4. Section four hundred forty-one point  
4 forty-nine (441.49), Code 1977, is amended by adding  
5 the following new unnumbered paragraph:

6 NEW UNNUMBERED PARAGRAPH. Tentative and final  
7 equalization orders issued by the director of revenue  
8 are not rules as defined in section seventeen A point  
9 two (17A.2), subsection seven (7), of the Code.

10 Sec. 5. The provisions of section two (2) of this  
11 Act relating to the determination of valuations of  
12 agricultural and residential property in a special  
13 charter city shall apply only to the determination  
14 of valuations of agricultural and residential property  
15 against which the corporate levy of the special charter  
16 city shall be applied.

6258 17 Sec. 6. This Act, being deemed of immediate  
18 importance, shall take effect and be in force from  
19 and after its publication in The Hamburg Reporter,  
20 a newspaper published in Hamburg, Iowa, and in the  
21 Bellevue Herald-Leader, a newspaper published in  
22 Bellevue, Iowa."

23 \_\_\_\_\_. Renumber sections and correct internal  
24 references as are necessary in accordance with this  
25 amendment.

26 \_\_\_\_\_. Amend the title, line 1, by striking all  
27 of the title after the word "Act" and inserting in  
28 lieu thereof the words "relating to valuation of  
29 property by providing for the determination of the  
30 amount of the increase of the assessed valuation of  
31 agricultural property and residential property as  
32 of January 1, 1978 and January 1, 1979 and providing  
33 that equalization orders and the percentages of actual  
34 value determined by the director of revenue are not  
35 rules under the Iowa administrative procedure Act."

H-6255 FILED *Adopted as* BY NORLAND of Worth  
APRIL 25, 1978 *amended by* WEST of Marshall  
*6258 4/25* BINA of Scott  
*(p. 1863)* CUSACK of Scott  
ARNOULD of Scott  
CONLON of Muscatine  
HARVEY of Scott  
SCHNEKLOTH of Scott  
HINKHOUSE of Cedar

HOUSE FILE 2190

H-6225

- 1 Amend the Senate amendment, H-6069, to House File
- 2 2190, as passed by the House, as follows:
- 3 1. Page 1, by inserting after line 18 the follow-
- 4 ing new section:
- 5 "Sec. \_\_\_\_\_. Section four hundred forty-one point
- 6 twenty-one (441.21), Code 1977, as amended by Acts
- 7 of the Sixty-seventh General Assembly, 1977 Session,
- 8 chapter forty-three (43), sections seventeen (17),
- 9 eighteen (18), nineteen (19), and twenty (20), is
- 10 amended by adding the following new subsection:
- 11 NEW SUBSECTION. In classifying property for tax
- 12 purposes, buildings which are designed and constructed
- 13 for use as residences by two or more families within
- 14 the building and which are actually used for
- 15 residential purposes by the occupants of the property
- 16 shall be classified as residential property."

H-6225 FILED *Last 4/25* BY SCHNEKLOTH of Scott  
APRIL 24, 1978 (*p. 1865*)

HOUSE FILE 2190

H-6258

- 1 Amend the Norland et al amendment, H-6255
- 2 to the Senate amendment, H-6069, to House File 2190,
- 3 as passed by the House, as follows:
- 4 1. Page 3, by inserting after line 16 the
- 5 following new section:
- 6 "Sec. \_\_\_\_\_. It is the intent of the general
- 7 assembly that any special charter city which does not
- 8 conform with regard to the assessment and tax collection
- 9 schedule to the assessment and tax collection schedule
- 10 followed by all other political subdivisions of the
- 11 state shall take such action as is necessary to reform
- 12 its assessment and tax collection schedule to the
- 13 assessment and tax collection schedule followed by the
- 14 other political subdivisions of the state by not later
- 15 than for assessments beginning January 1, 1980.

H-6258 FILED *Adopted 4/25* BY NORLAND of Worth  
APRIL 25, 1978 (*p. 1862*) WEST of Marshall

H-6224

1 Amend the Senate amendment, H-6069, to House File  
 2 2190, as passed by the House, as follows:  
 3 1. Page 1, by inserting after line 18 the follow-  
 4 ing new section:  
 5 "Sec. \_\_\_\_\_. Notwithstanding the provisions of  
 6 section four hundred forty-one point twenty-one  
 7 (441.21) of the Code, in completing the reassessment  
 8 of real estate as provided in section four hundred  
 9 twenty-eight point four (428.4) of the Code for  
 10 valuations established as of January 1, 1978, the  
 11 assessor shall not exceed the aggregate actual  
 12 valuation for any class of property in an amount  
 13 greater than five percent for each class of property  
 14 affected by the 1977 equalization order issued by  
 15 the director, excluding the amount of any additions  
 16 or deletions to actual value for each class of  
 17 property."

H-6224 FILED *Lost 4/25* BY SCHNEKLOTH of Scott  
 APRIL 24, 1978 *(p. 1364)*

SENATE AMENDMENT TO  
 HOUSE FILE 2190

H-6069

*6255*  
 1 Amend house File 2190, as passed by the House,  
 2 as follows:  
 3 1. By striking everything after the enacting  
 4 clause and inserting in lieu thereof the following:  
 5 "Section 1. Notwithstanding the provisions of  
 6 the Acts of the Sixty-seventh General Assembly, 1977  
 7 Session, chapter forty-three (43), section twenty  
 8 (20), for valuations established as of January 1,  
 9 1979 for agricultural property and residential  
 10 property, if the growth in assessed value is less  
 11 than six percent for either class of property, the  
 12 lower percentage increase shall be applied to both  
 13 classes of property in calculating the percentage  
 14 of assessed value to be used for tax purposes in 1979.  
 15 In determining the valuations, the values shall be  
 16 adjusted by any additions or deletions to actual  
 17 value, excluding those resulting from the revaluation  
 18 of existing properties."

*6255*  
*6224*  
 H-6069 FILED  
 RECEIVED FROM SENATE  
 APRIL 17, 1978

*House amended (6255) - Concurred 4/25 (p. 1364)*



## HOUSE FILE 2190

## AN ACT

RELATING TO VALUATION OF PROPERTY BY PROVIDING FOR THE DETERMINATION OF THE AMOUNT OF THE INCREASE OF THE ASSESSED VALUATION OF AGRICULTURAL PROPERTY AND RESIDENTIAL PROPERTY AS OF JANUARY 1, 1978 AND JANUARY 1, 1979 AND PROVIDING THAT EQUALIZATION ORDERS AND THE PERCENTAGES OF ACTUAL VALUE DETERMINED BY THE DIRECTOR OF REVENUE ARE NOT RULES UNDER THE IOWA ADMINISTRATIVE PROCEDURE ACT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Acts of the Sixty-seventh General Assembly, 1977 Session, chapter forty-three (43), section twenty (20), the second new unnumbered paragraph, amending section four hundred forty-one point twenty-one (441.21), Code 1977, is amended to read as follows:

For valuations established as of January 1, 1979, the percentage of actual value at which agricultural and residential property shall be assessed shall be the quotient of the dividend and divisor as defined in this section. The dividend for each class of property shall be the dividend as determined for each class of property for valuations established as of January 1, 1978, adjusted by the product obtained by multiplying the percentage determined for that year by the amount of any additions or deletions to actual value, excluding those resulting from the revaluation of existing properties, as reported by the assessors on the abstracts of assessment for 1978, plus six percent of the amount so determined. However, if the difference between the dividend so determined for either class of property and the dividend for that class of property for valuations established as of January 1, 1978, adjusted by the product obtained by multiplying the percentage determined for that

year by the amount of any additions or deletions to actual value, excluding those resulting from the revaluation of existing properties, as reported by the assessors on the abstracts of assessment for 1978, is less than six percent, the 1979 dividend for the other class of property shall be the dividend as determined for that class of property for valuations established as of January 1, 1978, adjusted by the product obtained by multiplying the percentage determined for that year by the amount of any additions or deletions to actual value, excluding those resulting from the revaluation of existing properties, as reported by the assessors on the abstracts of assessment for 1978, plus a percentage of the amount so determined which is equal to the percentage by which the dividend as determined for the other class of property for valuations established as of January 1, 1978, adjusted by the product obtained by multiplying the percentage determined for that year by the amount of any additions or deletions to actual value, excluding those resulting from the revaluation of existing properties, as reported by the assessors on the abstracts of assessment for 1978, is increased in arriving at the 1979 dividend for the other class of property. The divisor for each class of property shall be the total actual value of all such property in the state in the preceding year, as reported by the assessors on the abstracts of assessment submitted for 1978, plus the amount of value added to said total actual value by the revaluation of existing properties in 1979. The director shall utilize information reported on abstracts of assessment submitted pursuant to section four hundred forty-one point forty-five (441.45) of the Code in determining such percentage.

Sec. 2. Acts of the Sixty-seventh General Assembly, 1977 Session, chapter forty-three (43), section twenty (20), is amended by adding the following new unnumbered paragraphs:  
NEW UNNUMBERED PARAGRAPH. For valuations established as of January 1, 1978, upon which taxes will be levied for the

fiscal year beginning in the 1978 calendar year by any special charter city that levies and collects its own taxes, agricultural and residential property shall be assessed at a percentage of the actual value of each class of property. For residential property, the percentage shall be the quotient of the dividend and divisor as defined in this section. The dividend shall be the total value of residential property in the special charter city as of January 1, 1977, adjusted for additions and deletions to said value excluding those resulting from the revaluation of existing properties, as determined by the city assessor in completing reassessment of such property as of January 1, 1978, plus six percent of the 1977 value of such property or the amount of value added by the revaluation of existing properties in 1978, whichever is less. The divisor shall be the total value of such property in the special charter city as determined by the assessor as of January 1, 1977, plus the amount of value added in 1978 by the revaluation of existing property.

NEW UNNUMBERED PARAGRAPH. For agricultural property, the percentage shall be determined by the director of revenue and shall be based upon all available information. The percentage shall be an estimate of the percentage of actual value at which all agricultural property in the state will be assessed for 1978 as provided by Acts of the Sixty-seventh General Assembly, 1977 Session, chapter forty-three (43), section twenty (20). The director of revenue shall certify the percentage determined pursuant to this paragraph to the governing body of the special charter city on or before May 31, 1978. The appropriate officials of the special charter city shall proceed to determine the assessed values of agricultural property by applying such percentages to the current actual value of such property, as reported by the assessor, and the assessed values so determined shall be the taxable values of such properties upon which the levy shall be made by the special charter city.

NEW UNNUMBERED PARAGRAPH. For valuations established as of January 1, 1979, against which taxes will be levied for the fiscal year beginning in the 1979 calendar year by any special charter city that levies and collects its own taxes, the percentage of actual value at which agricultural and residential property shall be assessed shall be the quotient of the dividend and divisor as defined in this section. The dividend for each class of property shall be the valuation for each class of property for valuations established as of January 1, 1978, and upon which any special charter city levied its taxes in 1978, adjusted by the product obtained by multiplying the percentage determined for that year by the amount of any additions or deletions to actual value, excluding those resulting from the revaluation of existing properties, as reported by the assessor on the abstract of assessment for 1978, plus six percent of the amount so determined. The divisor for each class of property shall be the total actual value of all such property in the city in the preceding year, as reported by the assessor on the abstract of assessment submitted for 1978, plus the amount of value added to said total actual value by the revaluation of existing properties in 1979. However, if the estimated statewide growth in assessed valuation is less than six percent for either class of property for 1979, the director shall estimate the percentages by which the statewide valuation of residential and agricultural property will increase in 1979. The lower percentage shall be used in lieu of six percent for both classes of property in calculating the percentages at which agricultural and residential property shall be assessed. The percentage at which agricultural and residential property shall be assessed will be certified by the director on or before May 31, 1979 to the appropriate city official in special charter cities that levy and collect their own taxes.

Sec. 3. Acts of the Sixty-seventh General Assembly, 1977 Session, chapter forty-three (43), section twenty (20), is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The percentage of actual value computed by the director for agricultural and residential property and used to determine assessed values of those classes of property does not constitute a rule as defined in section seventeen A point two (17A.2), subsection seven (7), of the Code.

Sec. 4. Section four hundred forty-one point forty-nine (441.49), Code 1977, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Tentative and final equalization orders issued by the director of revenue are not rules as defined in section seventeen A point two (17A.2), subsection seven (7), of the Code.

Sec. 5. The provisions of section two (2) of this Act relating to the determination of valuations of agricultural and residential property in a special charter city shall apply only to the determination of valuations of agricultural and residential property against which the corporate levy of the special charter city shall be applied.

Sec. 6. It is the intent of the general assembly that any special charter city which does not conform with regard to the assessment and tax collection schedule to the assessment and tax collection schedule followed by all other political subdivisions of the state shall take such action as is necessary to reform its assessment and tax collection schedule to the assessment and tax collection schedule followed by the other political subdivisions of the state by not later than for assessments beginning January 1, 1980.

Sec. 7. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in The Hamburg Reporter, a newspaper published

in Hamburg, Iowa, and in the Bellevue Herald-Leader, a newspaper published in Bellevue, Iowa.

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DALE M. COCHRAN  
Speaker of the House

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ARTHUR A. NEU  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2190, Sixty-seventh General Assembly.

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DAVID L. WRAY  
Chief Clerk of the House

Approved  1978

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ROBERT D. RAY  
Governor