

Senate Ways Means 4/27
Do Pass 5/1 (p. 1487)

APR 6 1979

HOUSE FILE 737

WAYS & MEANS CALENDAR

BY COMMITTEE ON WAYS AND MEANS

(Formerly Study Bill 230)

Passed House, Date 4-26-79 (p. 1817) Passed Senate, Date 5-4-79 (p. 1537)

Vote: Ayes 95 Nays 0 Vote: Ayes 46 Nays 1

Approved June 4, 1979

A BILL FOR

1 An Act relating to the definition of property which is
 2 assessed and taxed as real property by excluding certain
 3 buildings and structures placed upon the land, by includ-
 4 ing transmission towers and antennae not a part of a
 5 household, and by providing that certain property is not
 6 attached when it ordinarily is removed when the property
 7 owner moves to another location and making the Act
 8 retroactive.

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

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737

1 Section 1. Section four hundred twenty-seven A point one
2 (427A.1), subsection one (1), paragraph c, Code 1979, is
3 amended to read as follows:

4 c. Buildings, structures or improvements, any of which
5 are constructed on or in the land, attached to the land,
6 ~~placed-for-use-upon-the-land~~, or placed upon a foundation
7 whether or not attached to the foundation. However, property
8 taxed under chapter 135D shall not be assessed and taxed as
9 real property.

10 Sec. 2. Section four hundred twenty-seven A point one
11 (427A.1), subsection one (1), Code 1979, is amended by adding
12 the following new lettered paragraph:

13 NEW LETTERED PARAGRAPH. Transmission towers and antennae
14 not a part of a household.

15 Sec. 3. Section four hundred twenty-seven A point one
16 (427A.1), subsection three (3), Code 1979, is amended to read
17 as follows:

18 3. Notwithstanding the definition of "attached" in
19 subsection 2, property ~~of-a-household~~ is not "attached" if
20 it is a kind of property which would ordinarily be removed
21 when the owner of the property moves to another location.
22 In making this determination the assessing authority shall
23 not take into account the intent of the particular owner.

24 Sec. 4. This Act is retroactive to January 1, 1979.

25 Sec. 5. This Act, being deemed of immediate importance,
26 shall take effect from and after its publication in the State
27 Center Enterprise, a newspaper published in State Center,
28 Iowa, and in the Globe-Gazette, a newspaper published in Mason
29 City, Iowa.

30 EXPLANATION

31 The bill provides that structures placed upon the land
32 but not attached will not be classified as real property.
33 The bill also classifies transmission towers and antennae
34 not attached to a household as real property. The bill revises
35 the definition of "attached".

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HOUSE FILE 737

AN ACT

RELATING TO THE DEFINITION OF PROPERTY WHICH IS ASSESSED AND TAXED AS REAL PROPERTY BY EXCLUDING CERTAIN BUILDINGS AND STRUCTURES PLACED UPON THE LAND, BY INCLUDING TRANSMISSION TOWERS AND ANTENNAE NOT A PART OF A HOUSEHOLD, AND BY PROVIDING THAT CERTAIN PROPERTY IS NOT ATTACHED WHEN IT ORDINARILY IS REMOVED WHEN THE PROPERTY OWNER MOVES TO ANOTHER LOCATION AND MAKING THE ACT RETROACTIVE.

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

Section 1. Section four hundred twenty-seven A point one (427A.1), subsection one (1), paragraph c, Code 1979, is amended to read as follows:

c. Buildings, structures or improvements, any of which are constructed on or in the land, attached to the land, ~~placed-for-use-upon-the-land,~~ or placed upon a foundation whether or not attached to the foundation. However, property taxed under chapter 135D shall not be assessed and taxed as real property.

Sec. 2. Section four hundred twenty-seven A point one (427A.1), subsection one (1), Code 1979, is amended by adding the following new lettered paragraph:

NEW LETTERED PARAGRAPH. Transmission towers and antennae not a part of a household.

Sec. 3. Section four hundred twenty-seven A point one (427A.1), subsection three (3), Code 1979, is amended to read as follows:

3. Notwithstanding the definition of "attached" in subsection 2, property ~~of-a-household~~ is not "attached" if it is a kind of property which would ordinarily be removed when the owner of the property moves to another location. In making this determination the assessing authority shall

not take into account the intent of the particular owner.

Sec. 4. This Act is retroactive to January 1, 1979.

Sec. 5. This Act, being deemed of immediate importance, shall take effect from and after its publication in the State Center Enterprise, a newspaper published in State Center, Iowa, and in the Globe-Gazette, a newspaper published in Mason City, Iowa.

FLOYD H. MILLEN
Speaker of the House

TERRY E. BRANSTAD
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 737, Sixty-eighth General Assembly.

DAVID L. WRAY
Chief Clerk of the House

Approved June 4, 1979

ROBERT D. RAY
Governor

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