

MAR 23 1984

HOUSE FILE 2510

WAYS & MEANS CALENDAR

BY COMMITTEE ON WAYS AND MEANS

Substituted for S.F. 2324
(Formerly Study Bill 791)

Passed House, Date 4-2-84 (p. 1554) Passed Senate, Date 4-4-84 (p. 1311)

Vote: Ayes 90 Nays 5 Vote: Ayes 47 Nays 0

Approved May 2, 1984

A BILL FOR

1 An Act relating to the definition and taxation of real
2 property within a self-supported municipal improvement
3 district.

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

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HF 2510

1 Section 1. Section 386.1, subsection 7, Code 1983, is
2 amended to read as follows:

3 7. "Property" means real property as defined in section
4 4.1, subsection 8, and in section 427A.1, subsection 1, para-
5 graph "h".

6 EXPLANATION

7 An attorney general's opinion raised questions about the
8 legality of assessing self-supported municipal improvement
9 district taxes against utility property. This bill includes
10 within the definition of real property, for the purposes of
11 chapter 386, property assessed by the department of revenue
12 as utility property.

13 This bill takes effect July 1 following its enactment.

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AN ACT
RELATING TO THE DEFINITION AND TAXATION OF REAL PROPERTY
WITHIN A SELF-SUPPORTED MUNICIPAL IMPROVEMENT DISTRICT.

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

Section 1. Section 386.1, subsection 7, Code 1983, is amended to read as follows:

7. "Property" means real property as defined in section 4.1, subsection 8, and in section 427A.1, subsection 1, paragraph "h".

DONALD D. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2510, Seventieth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved May 2, 1984

TERRY E. BRANSTAD
Governor