

Has. Ways. Mean 4/14

FILED APR 12 1988

SENATE FILE **2335**
BY COMMITTEE ON WAYS AND MEANS
(formerly 55B 2260)

Passed Senate, Date 4/14/88 (p.1537) Passed House, Date 4/15/88 (p.2016)
Vote: Ayes 33 Nays 15 Vote: Ayes 71 Nays 21
Approved April 27, 1988

A BILL FOR

1 An Act relating to the formula used in valuing agricultural
2 property.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

5F 2335

1 Section 1. Section 441.21, subsection 1, paragraph f, Code
2 1987, is amended to read as follows:

3 f. In counties or townships in which field work on a
4 modern soil survey has been completed since January 1, 1949,
5 the assessor ~~and the department of revenue and finance~~ shall
6 place emphasis upon the results of such the survey in
7 ~~determining the productive and earning capacity in spreading~~
8 the valuation among individual parcels of such agricultural
9 property.

10 EXPLANATION

11 This bill emphasizes the use of the modern soil survey by
12 the local assessor in ensuring that individual parcels are
13 treated in an equal and uniform manner to achieve internal
14 equity among parcels within the assessing jurisdictions.

15 SUCCESSOR TO SSB 2260 (LSB 8417SC)

16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

LOSWELL, CH.
DIGLEMAN
HOLT

SSB 2260
WAYS + MEANS
Now

SENATE FILE 2335
BY (PROPOSED COMMITTEE ON WAYS
AND MEANS BILL)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the formula used in valuing agricultural
2 property.

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

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24

1 Section 1. Section 441.21, subsection 1, paragraph f, Code
2 1987, is amended to read as follows:

3 f. In counties or townships in which field work on a
4 modern soil survey has been completed since January 1, 1949,
5 the assessor and-the-department-of-revenue-and-finance shall
6 place emphasis upon the results of such the survey in
7 determining-the-productive-and-earning-capacity in spreading
8 the valuation among individual parcels of such agricultural
9 property.

10 EXPLANATION

11 This bill emphasizes the use of the modern soil survey by
12 the local assessor in ensuring that individual parcels are
13 treated in an equal and uniform manner to achieve internal
14 equity among parcels within the assessing jurisdictions.

15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

~~determining the productive and earning capacity in spreading~~
the valuation among individual parcels of such agricultural
property.

SENATE FILE 2335

AN ACT

RELATING TO THE FORMULA USED IN VALUING AGRICULTURAL PROPERTY.

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

Section 1. Section 441.21, subsection 1, paragraph f, Code
1987, is amended to read as follows:

f. In counties or townships in which field work on a
modern soil survey has been completed since January 1, 1949,
the assessor ~~and the department of revenue and finance~~ shall
place emphasis upon the results of such the survey in

JO ANN ZIMMERMAN
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and
is known as Senate File 2335, Seventy-second General Assembly.

JOHN F. DWYER
Secretary of the Senate

Approved *April 27*, 1988

TERRY E. BRANSTAD
Governor

SF 2335