

FILED FEB 11 1996

UNRECORDED

SENATE FILE 2176

BY ZIEMAN

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
 Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to assessment of certain manufactured buildings  
 2 for purposes of property taxation.  
 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.P. 2196

1 Section 1. Section 427A.1, subsection 1, paragraph c, Code  
2 1997, is amended to read as follows:

3 c. Buildings, structures, or improvements, any of which  
4 are constructed on or in the land, attached to the land,  
5 placed upon the land, or placed upon a foundation whether or  
6 not attached to the foundation. However, property taxed under  
7 chapter 435 shall not be assessed and taxed as real property.

8 EXPLANATION

9 This bill adds buildings, structures, and improvements  
10 "placed upon the land" to the types of property required by  
11 statute to be assessed and taxed as real property.

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