

FILED JAN 28 2002

SENATE FILE 2063  
BY ANGELO

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

**A BILL FOR**

1 An Act relating to the administrative procedures of certain  
2 county officers for the assessment and collection of property  
3 taxes on separately owned land and improvements.

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

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SF 2063  
WAYS & MEANS

1 Section 1. Section 428.4, unnumbered paragraph 3, Code  
2 2001, is amended to read as follows:

3 Any buildings erected, improvements made, or buildings or  
4 improvements removed in a year after the assessment of the  
5 class of real estate to which they belong, shall be valued,  
6 listed, and assessed and reported by the assessor to the  
7 county auditor after approval of the valuations by the local  
8 board of review, and the auditor shall thereupon enter the  
9 taxable value of such building or taxable improvement on the  
10 tax list as a part of real estate to be taxed. If such  
11 buildings or improvements are erected or made by any person  
12 other than the owner of the land, they shall be listed and  
13 assessed to the owner of the buildings-or-improvements land as  
14 real estate, and the landowner shall be responsible for  
15 payment of the taxes on the buildings or improvements unless  
16 the land is owned by a governmental entity. If the land is  
17 owned by a governmental entity, the building or improvement  
18 shall be listed and assessed to the owner of the building or  
19 improvement.

20 Sec. 2. Section 445.32, Code 2001, is amended to read as  
21 follows:

22 445.32 LIENS ON BUILDINGS OR IMPROVEMENTS.

23 If a building or improvement is erected or made by a person  
24 other than the owner of the land on which the building or  
25 improvement is located, as provided for in section 428.4, the  
26 taxes on the building or improvement are and remain a lien on  
27 the building-or-improvement land from the date of levy until  
28 paid or on the building or improvement if the land is owned by  
29 a governmental entity. If the taxes on the building or  
30 improvement become delinquent, as provided in section 445.37,  
31 the county treasurer shall collect the tax as provided in  
32 chapter 446 or if the land is owned by a governmental entity,  
33 the tax shall be collected as provided in sections 445.3 and  
34 445.4. This section does not apply to special assessments, or  
35 rates or charges.

EXPLANATION

1  
2 This bill changes certain administrative procedures  
3 relating to the assessment and collection of taxes on  
4 property.

5 Code section 428.4 is amended to provide that buildings  
6 erected and improvements to real estate made by a person other  
7 than the owner of the land shall be listed and assessed to the  
8 owner of the land, not the owner of the building or  
9 improvements as provided by current law. However, if the land  
10 is owned by a governmental entity, the building and  
11 improvements shall be listed and assessed to the owner of the  
12 building or improvements. Code section 445.32, relating to  
13 tax liens on building and improvements, is amended to  
14 correspond to the listing and assessment of buildings and  
15 improvements to real estate.

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