

CHAPTER 125

TAXATION. SCHOOL TAXES PAYABLE BY STATE

H. F. 50

AN ACT to repeal chapters two hundred fifteen-C one (215-C1) and two hundred fifteen-C two (215-C2), code, 1931, relating to tax-free lands and to enact a substitute therefor.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Chapters two hundred fifteen-C one (215-C1) and two
2 hundred fifteen-C two (215-C2), code, 1931, are hereby repealed and
3 the following enacted in lieu thereof:

4 "1. When unplatted lands within the boundaries of a school dis-
5 trict are owned by the government of the United States, by the state
6 of Iowa, by a county, or by a municipal corporation located wholly
7 outside said school district, and such lands have been removed from
8 taxation for school purposes, said school district shall be reimbursed,
9 as hereinafter provided, in an amount which shall be computed by
10 the county board of supervisors in the county in which such lands
11 are located.

12 "2. The computation provided for in the preceding section shall
13 be made on the basis of the proportion that the assessable value of
14 the total number of acres owned by the government of the United
15 States, by the state, by the county, or by the municipal corporation,
16 as the case may be, in such school district bears to the assessable
17 value of the total number of acres in said school district. The average
18 assessable value per acre of the lands so owned within the school
19 district shall, for the purposes of the computation provided for in
20 this act, not exceed the average assessable value per acre of the
21 taxable lands in said district.

22 "3. When the county board of supervisors shall have computed
23 the amount due a school district, as provided in the two preceding
24 sections, it shall forthwith certify the same to the county auditor
25 of the proper county or to the secretary of the executive council of
26 the state of Iowa, if the lands upon which computed belong to the
27 government of the United States or to the state of Iowa, or to the
28 council of the proper municipal corporation, if they belong to a
29 municipal corporation.

30 "4. Upon receipt of the certificate provided for in the preceding
31 section, it shall become the duty of the council of such municipal cor-
32 poration or the county auditor of such county, as the case may be,
33 to cause a warrant in said amount to be drawn on the general fund
34 of such county or such municipal corporation and delivered to the
35 secretary of said school district.

36 When the computed amount is based upon lands belonging to the
37 state of Iowa or to the government of the United States, as provided
38 herein, it shall then become the duty of the secretary of the executive
39 council of the state to certify the amount to the auditor of state, who
40 shall draw his warrant to the secretary of said school district and
41 the treasurer of state shall pay the same from any funds of the state
42 not otherwise appropriated.

43 "5. It shall be the duty of the secretary of said school district
 44 when certifying the taxes to file a certified statement with the county
 45 auditor of the proper county showing the amount of such tax-free
 46 land, its description, and the branch of government by which owned.
 47 "6. When levying the school tax certified by the secretary of the
 48 school board against the taxable property of such school district, the
 49 county auditor shall deduct therefrom the amount computed by the
 50 county board of supervisors and levy the remainder against the tax-
 51 able property of said district.
 52 "7. The forms necessary for carrying out the purposes of this
 53 act shall be prepared by the state board of assessment and review."

House File No. 50. Approved March 16, 1933.

Note: The references to "preceding section" in the above act, evidently, were intended to refer to the *preceding subsection*.

CHAPTER 126

TAXATION. TAX ON INSURANCE PREMIUMS

H. F. 241

AN ACT to amend section seven thousand twenty-five (7025) of the 1931 code of Iowa, relating to domestic insurance companies' tax on gross premiums, and providing for a definition of the words "business written within the state", as contained therein.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seven thousand twenty-five (7025) of the
 2 1931 code of Iowa, be and the same is hereby amended by adding
 3 immediately following said section the following sentence:

4 "Business written in this state shall include policies upon which no
 5 premium tax shall have been paid in any other state, issued to non-
 6 residents of this state by companies organized under the laws of this
 7 state, which companies are not subject to the jurisdiction of the
 8 courts of the state of the policyholder's residence."

1 SEC. 2. This act being deemed of immediate importance, it shall
 2 take effect and be in full force from and after its publication in Cedar
 3 Falls Daily Record, a newspaper published at Cedar Falls, Iowa, and
 4 in the Journal-Tribune, a newspaper published at Williamsburg, Iowa.

House File No. 241. Approved March 14, 1933.

I hereby certify that the foregoing act was published in the Cedar Falls Daily Record March 17, 1933, and the Williamsburg Journal-Tribune March 23, 1933.

MRS. ALEX MILLER, *Secretary of State*.