

CHAPTER 204

COSTS ON APPEAL FROM BOARD OF REVIEW

H. F. 78

AN ACT to amend the law as it appears in section seventy-one hundred thirty-four (7134), code, 1935, relating to trials on appeals from the local board of review and the fixing of assessments and collection of court costs, fees and expenses on appeals from the local board of review, and the distribution thereof among the various taxing bodies affected by said appeals, and to provide that the city solicitor shall represent the local board of review, and that the other taxing bodies may appear by attorneys in such appeals.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seventy-one hundred thirty-four (7134),
2 code, 1935, be amended by adding thereto the following:
3 "The clerk of the court shall likewise certify to the county treasurer
4 the costs assessed by the court on any appeal from a local board of
5 review to the district court, in all cases where said costs are taxed
6 against the local board of review or any taxing body. Thereupon the
7 county treasurer shall compute and apportion the said costs between
8 the various taxing bodies participating in the proceeds of the collec-
9 tion of the taxes involved in any such appeal, and said treasurer shall
10 so compute and apportion the various amounts which said taxing
11 bodies are required to pay in proportion to the amount of taxes each
12 of said taxing bodies is entitled to receive from the whole amount of
13 taxes involved in each of such appeals. The said county treasurer
14 shall deduct from the proceeds of all general taxes collected the amount
15 of costs so computed and apportioned by him from the moneys due
16 to each taxing body from general taxes collected. The amount so de-
17 ducted shall be certified to each taxing body in lieu of moneys collected.
18 Said county treasurer shall pay to the clerk of the district court the
19 amount of said costs so computed, apportioned and collected by him
20 in all cases now on file or hereafter filed in which said costs have not
21 been paid upon the date this act becomes effective, including all cases
22 in decree."

1 SEC. 2. The city solicitor shall represent the city assessor and
2 local board of review in all litigation dealing with the assessments
3 made by such city assessor. The county, school district or any other
4 taxing body interested in the taxes derived from such assessments
5 may be represented by an attorney and may be required to appear by
6 attorney upon written request of the city solicitor to the presiding
7 officer of any such taxing body.

Approved April 15, 1939.