

a decision or the ~~second~~ publication of notice of the result of an election.

The judicial review provisions of this section and chapter seventeen A (17A) of the Code shall be the exclusive means by which a person or party who is aggrieved or adversely affected by agency action may seek judicial review of that agency action. The court's review on appeal of a decision is limited to questions relating to jurisdiction, regularity of proceedings, and whether the decision appealed from is arbitrary, unreasonable, or without substantial supporting evidence. The court may reverse and remand a decision of the board or a committee, with appropriate directions. The following portions of section seventeen A point nineteen (17A.19) of the Code are not applicable to this chapter:

1. The part of subsection two (2) which relates to where proceedings for judicial review shall be instituted.

2. Subsection five (5).

3. Subsection eight (8).

Sec. 3. This Act is effective January 1, 1979.

Approved June 26, 1978

## CHAPTER 1129

### AGRICULTURAL AND HORTICULTURAL LAND IN CITIES TAXED

H.F. 2035

AN ACT relating to the taxation of property used for agricultural and horticultural purposes and located within the corporate limits of a city and making the provisions of this Act retro-active.

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

Section 1. Section three hundred eighty-four point one (384.1), Code 1977, is amended to read as follows:

384.1 TAXES CERTIFIED. A city may certify taxes to be levied by the county on all taxable property within the city limits, for all city government purposes. However, the tax levied by a city on ~~lots-of-more-than-ten-acres-and-the personal-property-thereon,-occupied-and~~ tracts of land and improvements thereon used and assessed for agricultural or horticultural purposes, may not exceed ~~thirty-three-and-three-fourths~~ three dollars and three-eighths cents per thousand dollars of assessed value in any year. Improvements and personal property located on such tracts of land and not used

for agricultural or horticultural purposes and all residential dwellings shall be subject to the same rate of tax levied by the city on all other taxable property within the city.

A city's tax levy for the general fund may not exceed eight dollars and ten cents per thousand dollars of taxable value in any tax year, except for the levies authorized in section 384.12.

Sec. 2. Section three hundred eighty-four point sixty-two (384.62), Code 1977, is amended by adding the following new unnumbered paragraphs:

NEW UNNUMBERED PARAGRAPH. A special assessment for a public improvement against a tract of land used and assessed as agricultural property shall not become payable upon the filing of a request by the owner for deferment until that land is not used and assessed as agricultural property. At the time of the change in the use of the property, the special assessment shall become payable in the same manner as the special assessment would have become payable had it not been deferred by this section. This section shall not apply to a tract of land of less than one-quarter acre surrounding any dwelling or nonfarm structure on that tract nor shall it apply to a special assessment levied before the effective date of this Act. This section shall not apply if the public improvement is a sewer, water, gas or electrical line to which the owner of the land makes a connection.

NEW UNNUMBERED PARAGRAPH. Payment of installments of special assessments for a public improvement against property used and assessed as agricultural property shall be deferred as follows:

1. The property owner who seeks deferment of an assessment shall file a written request for deferment with the city clerk at the time of the hearing on the resolution of necessity for the public improvement or within ten days following the date of the hearing and the request shall identify those lots subject to proposed assessments for which the property owner is seeking deferment which are used and assessed as agricultural property. The request may be withdrawn by the property owner at any time before or after the adoption of the resolution of necessity.

2. The city shall indicate those lots for which a deferment has been requested on the special assessment schedule.

3. After the assessments for the public improvement have been levied and the special assessment schedule has been filed with the county auditor, the county auditor shall indicate

on the tax rolls those assessments subject to deferment under this section.

4. An owner of property subject to an assessment that may be deferred may file a statement at any time up to six months before the assessment installment is due stating that a written request for deferment of such assessments is filed with the city clerk and that the entire lot subject to such assessment has continued to be and is still used and assessed as agricultural property. The collection of that installment and any other unpaid portion of the assessment shall be deferred until the next July first and subsequent installments may thereafter be deferred in the same manner for successive years in which a statement is filed.

Sec. 3. The provisions of section one (1) of this Act are retroactive to January 1, 1978 for property valued and assessed on or after January 1, 1978 and to this extent the provisions of section one (1) of this Act are retroactive.

Sec. 4. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in *The Aurelia Sentinel*, a newspaper published in Aurelia, Iowa, and in *The Sioux City Journal*, a newspaper published in Sioux City, Iowa.

Approved June 2, 1978

I hereby certify that the foregoing Act, House File 2035, was published in *The Aurelia Sentinel*, Aurelia, Iowa on June 14, 1978, and in *The Sioux City Journal*, Sioux City, Iowa on July 2, 1978.

MELVIN D. SYNHORST, *Secretary of State*

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## CHAPTER 1130

### CITY FINANCES AND DELINQUENT TAX DATE

S. F. 2151

AN ACT relating to city finances by altering the composition and duties of the city finance committee and modifying the date on which property taxes become delinquent and when interest as a penalty may be charged.

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

Section 1. Section three hundred eighty-four point three (384.3), Code 1977, is amended to read as follows:

384.3 GENERAL FUND. All moneys received for city government purposes from taxes and other sources must be credited to the general fund of the city, except that moneys