

CHAPTER 104
ASSESSMENT OF REAL PROPERTY ATTACHED STRUCTURES

H. F. 737

AN ACT relating to the definition of property which is assessed and taxed as real property by excluding certain buildings and structures placed upon the land, by including transmission towers and antennae not a part of a household, and by providing that certain property is not attached when it ordinarily is removed when the property owner moves to another location and making the Act retroactive.

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

Section 1. Section four hundred twenty-seven A point one (427A.1), subsection one (1), paragraph c, Code 1979, is amended to read as follows:

c. Buildings, structures or improvements, any of which are constructed on or in the land, attached to the land, ~~placed-for-use-upon-the-land,~~ or placed upon a foundation whether or not attached to the foundation. However, property taxed under chapter 135D shall not be assessed and taxed as real property.

Sec. 2. Section four hundred twenty-seven A point one (427A.1), subsection one (1), Code 1979, is amended by adding the following new lettered paragraph:

NEW LETTERED PARAGRAPH. Transmission towers and antennae not a part of a household.

Sec. 3. Section four hundred twenty-seven A point one (427A.1), subsection three (3), Code 1979, is amended to read as follows:

3. Notwithstanding the definition of "attached" in subsection 2, property ~~of-a-household~~ is not "attached" if it is a kind of property which would ordinarily be removed when the owner of the property moves to another location. In making this determination the assessing authority shall not take into account the intent of the particular owner.

Sec. 4. This Act is retroactive to January 1, 1979.

Sec. 5. This Act, being deemed of immediate importance, shall take effect from and after its publication in the State Center Enterprise, a newspaper published in State Center, Iowa, and in the Globe-Gazette, a newspaper published in Mason City, Iowa.

Approved June 4, 1979

I hereby certify that the foregoing Act, House File 737, was published in the State Center Enterprise, State Center, Iowa on June 13, 1979, and in the Globe-Gazette, Mason City, Iowa on June 12, 1979.

MELVIN D. SYNHORST, *Secretary of State*