

CHAPTER 1034**ASSESSORS' ANNUAL REPORTS OF EXEMPT PROPERTY
TO THE DEPARTMENT OF REVENUE***H.F. 505*

AN ACT to remove the requirement that assessors itemize individual names and legal descriptions in their annual reports of exempt property to the department of revenue.

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

Section 1. Section 427.1, subsection 31, Code 1981, is amended to read as follows:

31. **ASSESSED VALUE OF EXEMPT PROPERTY.** Each county and city assessor shall determine the assessment value that would be assigned to the property if it were taxable and value all tax exempt property within his the assessor's jurisdiction. **The list of tax exempt property shall contain a legal description of the tax exempt property and the name of the owner of the tax exempt property, the market value of the tax exempt property, and the assessed value of the tax exempt property. The list A summary report of tax exempt property shall be filed with the director of revenue and the local board of review on or before April 16 of each year on forms prescribed by the director of revenue.**

Approved March 25, 1982

CHAPTER 1035**HUNTER SAFETY AND ETHICS EDUCATION PROGRAM***H.F. 772*

AN ACT establishing a hunter safety and ethics education program and subjecting violators to a penalty, to be effective July 1, 1983.

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

Section 1. Chapter 110, Code 1981, is amended by adding the following new section:

**NEW SECTION. HUNTER SAFETY AND ETHICS EDUCATION PROGRAM—
REQUIREMENT FOR LICENSE.**

1. A hunting license shall not be issued to a person born after January 1, 1967 by the commission, a county recorder, or a depositary authorized to issue hunting licenses, unless the person exhibits a certificate showing satisfactory completion of a hunter safety and ethics education course approved by the commission. A certificate of completion from an approved hunter safety education course shall not be issued to any person under twelve years of age. A