

Private fish hatchery operators who hold and feed carp, buffalo and other fish lawfully taken by commercial fishermen, may hold, feed and sell such the fish under private fish hatchery licenses.

Approved May 10, 1982

CHAPTER 1183

TAXABLE STATUS OF PROPERTY ACQUIRED FOR A PUBLIC ROAD

S.F. 549

AN ACT relating to the taxable status of property acquired in connection with the establishment, improvement, and maintenance of a public road and the collection of property taxes on the property.

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

Section 1. Section 427.2, Code 1981, is amended by adding the following new unnumbered paragraphs:

NEW UNNUMBERED PARAGRAPH. When land or rights in land are acquired in connection with the establishment or maintenance or improvement of a public road, the acquiring authority shall assist in the collection of property taxes and special assessments. However, assistance in the collection of the property taxes and special assessments does not require the payment of property taxes and special assessments on the property acquired which exceed the amount of just compensation offered as required by section 472.45 for the acquisition of the property.

NEW UNNUMBERED PARAGRAPH. The property owner shall pay all property taxes and special assessments which are due and payable when the property owner surrenders possession of the property acquired and also those which become due and payable for the fiscal year the property is acquired in an amount equal to one-twelfth of the taxes and assessments due and payable on the property acquired for the preceding fiscal year multiplied by the number of months in the fiscal year in which the property was acquired which elapsed prior to the month in which the property owner surrenders possession, and including that month if the surrender of possession occurs after the fifteenth day of a month. For purposes of computing the payments, the property owner has surrendered possession of property acquired by eminent domain proceedings when the acquiring authority has the right to obtain possession of the acquired property by authority of section 472.26. When part but not all of the property is acquired for public road purposes, taxing authorities may collect property taxes and special assessments which the property owner is obligated to pay, in accordance with chapter 446, from that part of the property which is not acquired. The county treasurer shall collect and accept the payment received on property acquired for road purposes as full and final payment of all property tax and special assessments on the property and apportion the payment on the basis of the levy in effect in the fiscal year in which the property is acquired.

NEW UNNUMBERED PARAGRAPH. For that portion of the prorated year for which the acquiring authority has possession of the property or part of the property acquired in connection with the establishment or improvement or maintenance of a public road, all taxes and special assessments shall be canceled.

Approved May 3, 1982

CHAPTER 1184

HEALTH INSURANCE PREMIUM CREDIT FOR ACCRUED SICK LEAVE

S.F. 2215

AN ACT to provide that the arrangements made under a collective bargaining agreement of state employees for the payment of monthly life or health insurance premiums from banked sick leave upon retirement also apply to the management and supervisory personnel of the employees covered by the agreement.

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

Section 1. Section 79.23, Code 1981, is amended to read as follows:

79.23 CREDIT FOR ACCRUED SICK LEAVE. Commencing July 1, 1977, when a state employee, excluding an employee covered under a collective bargaining agreement which provides otherwise, retires under the provisions of a retirement system in the state maintained in whole or in part by public contributions or payments, the number of accrued days of active and banked sick leave of the employee shall be credited to the employee. When an employee retires, is eligible and has applied for benefits under a retirement system authorized under chapter 97A or 97B, including the teachers insurance annuity association (TIAA) and the college retirement equity fund (CREF), the employee shall receive a cash payment for the employee's accumulated, unused sick leave in both the active and banked sick leave accounts except when, in lieu of cash payment, payment is made for monthly premiums for health or life insurance or both as provided in a collective bargaining agreement negotiated under chapter 20. An employee of the department of public safety or the state conservation commission who has earned benefits of payment of premiums under a collective bargaining agreement and who becomes a manager or supervisor and is no longer covered by the agreement shall not lose the benefits of payment of premium earned while covered by the agreement. The payment shall be calculated by multiplying the number of hours of accumulated, unused sick leave by the employee's hourly rate of pay at the time of retirement. However, the total cash payment for accumulated, unused sick leave shall not exceed two thousand dollars and is payable upon retirement. Banked sick leave is defined as accrued sick leave in excess of ninety days. A state employee who retired on or after July 1, 1977, but before July 1, 1979, may file claims for the employee's accrued sick leave credit authorized in this section. The claim of a state employee paid through the state comptroller's centralized payroll system and the department of transportation payroll system shall be filed with the state comptroller on forms provided by the state comptroller. The claim for an employee of the state board of regents shall be filed with the state board of regents on forms provided by the board.