

Reported Recommending
Ind. Postponed
Passed Senate
Failed to Pass Senate
Passed House
Failed to Pass House

House File 499

March 25, 1947.
Passed on File.

By TAX REVISION.

A BILL FOR

An Act relating to procedure for the assessment of property and the collection of taxes in any city acting under special charter which levies and collects its own taxes, and having a population of more than sixty thousand (60,000).

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

1 Section 1. Any city acting under special charter which
2 levies and collects its own taxes and has a population of more
3 than sixty thousand (60,000) may by ordinance provide for the
4 dates upon which the board of review shall meet and may provide
5 for the preparation of the tax list to be turned over to the
6 city treasurer for collection and any other matters relating
7 to the assessment and collection of taxes necessary for the
8 proper administration of the tax laws relating to said city.

1 Sec. 2. The provisions of Senate File 46, Acts of the
2 Fifty-second General Assembly relating to the office of the
3 township assessor and township board of review shall not apply
4 in any city under special charter having a population of more
5 than sixty thousand (60,000) until such time as a city assessor
6 and a city board of review shall have been established under the
7 provisions of Senate File 46, Acts of the 52nd General Assembly.

1 Sec. 3. In any township having a population of twenty
2 thousand (20,000) or more situated entirely within the limits
3 of a city under special charter compensation of the township
4 assessor is hereby fixed in the amount of seven dollars fifty
5 cents (\$7.50) per day.

EXPLANATION OF H. F. 499

This bill applies only to the City of Davenport, a city under special charter, and is necessary because of the fact that the passage of Senate File 46 repeals portions of the existing law, which would leave Davenport without a method of assessing property within the city for county and school purposes, during the year 1948.

In Davenport, the township assessor is also the city assessor, but the township board of review is also the city board of review. Also the Davenport city taxes are due and collectible on September 1st of each year instead of on April 1st of the year. This bill continues the office of township assessor and township board of review until September 1, 1948, when Davenport will come under the provisions of Senate File 46, relating to city assessors. It continues in effect the assessing laws relative to the assessment and collection of taxes in the city of Davenport until the new law becomes effective.

It is necessary to fix the salary of the township assessor for this period. Otherwise he could receive no compensation.

The bill affects only the city of Davenport, and is a temporary provision until the new assessor law becomes effective.