

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

House File 522

April 2, 1947.  
Sifting Committee.

By JUDICIARY 2.

## A BILL FOR

An Act to legalize and validate the proceedings relating to the valuation of the real estate in Council Bluffs, Iowa and the employment of an expert appraiser for the purpose of endeavoring to effect a fair and equitable assessment of real property in substantial compliance with the law, to authorize the expenditure of funds, and to pay said expert appraiser out of the various funds belonging to the taxing districts of Council Bluffs, Iowa.

WHEREAS, prior to the 13th day of August, 1945, the city of Council Bluffs, Iowa, Pottawattamie County, Iowa, and the Independent School District of Council Bluffs, Iowa, recognizing that the assessment of property in the city of Council Bluffs, Iowa, for taxation for the year 1945, was erroneous, discriminatory and not in accord with the laws relating to the correct and proper assessment of real property for taxation, and

WHEREAS, on or about the 13th day of August, 1945, the said city of Council Bluffs, Iowa; Pottawattamie County, Iowa; and the Independent School District of Council Bluffs, Iowa, entered into a contract with James M. Cleminshaw and Associates whereby the said James M. Cleminshaw and Associates agreed to re-appraise all property in the city of Council Bluffs, Iowa, for the purpose of taxation, and were to receive therefor the sum of \$46,000.00 to be paid proportionately by said taxing districts, and

WHEREAS, on September 15, 1945, it was determined by the Iowa State Tax Commission by resolution duly adopted, that the assessment of real property in the city of Council Bluffs, Iowa, for the year 1945 was erroneous, discriminatory and not in accord with the laws relating to the correct and proper assessment of real property for taxation, and

WHEREAS, it was further determined that a re-appraisal of said property could not be had in time to serve for the assessment of taxes for the year 1945, but would be completed in time to serve for the year 1946, and

WHEREAS, said Iowa State Tax Commission ordered jurisdiction to be retained by the State Tax Commission and the local board of review for the city of Council Bluffs, Iowa, to the end that said 1945 assessment might be equalized, adjusted and corrected according to law, so that all property in said city would be valued and assessed in manner according to the real intent of the law, and in substantial compliance therewith, and

WHEREAS, payments have, from time to time, been made under said contract to said James M. Cleminshaw and Associates by said taxing districts, and

WHEREAS, upon completion of said re-appraisal, the Iowa State Tax Commission, by resolution duly adopted, ordered the Board of Review of the city of Council Bluffs, Iowa, to be reconvened for the purpose of reviewing the valuations placed upon property in said city by said James M. Cleminshaw and Associates, and

WHEREAS, in obedience to the order of said Iowa State Tax Commission, said Local Board of Review of the city of Council Bluffs, Iowa, did re-convene and review such valuations, and

WHEREAS, doubt has arisen as to the legality and validity of the action of said City, County, School District, the Iowa State Tax Commission and the Local Board of Review for the city of Council Bluffs, Iowa, and

WHEREAS, doubts have arisen concerning the validity and legal sufficiency of said proceedings and the provisions made for the payment of same, and it is deemed advisable to put said doubts and all others that might arise concerning same forever at rest.

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

- 1 Section 1. That the proceedings had and action taken
- 2 by the said city of Council Bluffs, Iowa, and the Mayor and
- 3 City Council of said City; Pottawattamie County, Iowa, and the
- 4 Board of Supervisors of Pottawattamie County, Iowa; the

5 Independent School District of Council Bluffs, Iowa, and the  
6 Board of Directors of the Independent School District of Council  
7 Bluffs, Iowa, in entering into said contract for the appraisal  
8 and revaluation of property in the city of Council Bluffs, Iowa,  
9 for the purpose of effecting a just and equitable assessment  
10 in compliance with the law and for taxation purposes and the  
11 payment of compensation under said contract to James M.  
12 Cleminshaw and Associates, and the action of the Iowa State Tax  
13 Commission in ordering jurisdiction to be retained by the Local  
14 Board of Review for the city of Council Bluffs, Iowa, and in  
15 reconvening said Local Board of Review for the purpose of  
16 reviewing the valuations placed upon property within said  
17 city of Council Bluffs, Iowa, by said James M. Cleminshaw  
18 and Associates and the action of said Local Board of Review  
19 in re-convening under the order of the Iowa State Tax  
20 Commission and reviewing such valuations, be and the same  
21 are hereby legalized and validated.

1 Sec. 2. This act, being deemed of immediate importance,  
2 shall be in full force and effect from and after its  
3 publication in the Mt. Pleasant Daily News, a newspaper published  
4 at Mt. Pleasant, Iowa, and in the Neola Gazette Reporter,  
5 a newspaper published at Neola, Iowa.