

February 22, 1951.
County and Township Affairs.

House File 506
By RYAN and SLOANE.

Passed House, Date
Vote: Ayes..... Nays.....
Passed Senate, Date
Vote: Ayes..... Nays.....
Approved

A BILL FOR

An Act to amend section three hundred fifty-nine point forty-three (359.43), Code 1950, relating to township levy for fire apparatus and services.

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

- 1 Section 1. Section three hundred fifty-nine point forty-
- 2 three (359.43), Code 1950, is amended by striking from line
- 3 three (3) the words "the taxable property" and inserting in
- 4 lieu thereof the words "only taxable personal property and
- 5 taxable buildings and improvements".

EXPLANATION OF H. F. 506

It is manifestly unfair that farm land owners be required to pay a tax levy for township fire equipment when such land derives no benefit therefrom. This bill will exempt such property but require the tax to be paid on farm buildings, improvements and personal property that are protected to a certain degree by township fire equipment.