

January 30, 1963.

Judiciary 2.

*Pa. 12-5*

Passed House, Date *2-21-63*

Vote: Ayes *97* Nays *4*

Approved.....

House File 109

By DIETZ.

*Senate Tax Revision - 2/25*

Passed Senate, Date.....

Vote: Ayes..... Nays.....

## A BILL FOR

An Act relating to listing of tax exempt property.

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

- 1 Section 1. Section four hundred twenty-seven point one
- 2 (427.1), Code 1962, is amended by inserting after the word
- 3 "taxed" in line two (2) the following:
- 4 "; however every assessor shall list each item herein
- 5 exempted from tax and the amount thereof in a special register
- 6 labeled 'tax exempt real and personal property'."

### EXPLANATION OF HOUSE FILE 109

At the present time there is no record in the county of which parcels of real estate and what personal property has been specifically exempted from tax. Since no records are kept thereof the total cannot even be approximately estimated. This bill would require such record.

### HOUSE FILE 109

- 1 Amend House File 109, Section 1, line five (5), by striking
- 2 the words "and the amount thereof" and inserting in lieu thereof
- 3 the following words: "showing the legal discription, street
- 4 address, name of owner or owners, and the valuation".

Filed  
February 18, 1963.

*Withdrawn  
2/21/63*

REPORT of Polk.

- 1 Amend House File 109, section 1, by striking lines four
- 2 (4), five (5) and six (6) and inserting in lieu thereof:
- 3 "; however, every assessor shall list each item of real
- 4 property herein exemted from tax, showing the legal descrip-
- 5 tion, street address, name of owner or owners, and the
- 6 valuation in a special register labeled 'tax-exempt real
- 7 property'".
- 8 Amend the title to House File 109 by inserting after the
- 9 word "exempt" the word "real".

Filed  
February 19, 1963.

*accepted  
2/21*

DIETZ of Scott.