January 31, 1963.
Judiciary 1.

House File 126
By STANLEY.

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

A BILL FOR

An Act relating to the definition of a lot in special assessment procedures for streets, sewers, and other improvements in cities and towns.

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

1 Section 1. Section three hundred ninety-one point one
2 (391.1), Code 1962, is hereby amended by striking sub-
3 section four (4) and inserting in lieu thereof the
4 following:
5 "4. The word 'lot' shall mean any platted lot, part
6 of a platted lot, tract, or parcel of land. However, any
7 two or more platted lots, parts of a platted lot or
8 lots, tracts, or parcels of land which together form a
9 contiguous tract and which are under the same ownership,
10 including improvements thereon, shall be regarded and
11 treated as one lot unless otherwise directed by the
12 council in its discretion."
1 Sec. 2. Section three hundred ninety-one A point
2 one (391A.1), Code 1962, is hereby amended by striking
3 subsection eight (8) and inserting in lieu thereof the
4 following:
5 "8. 'Lot' shall mean any platted lot, part of a
6 platted lot, tract, or parcel of land. However, any two
7 or more platted lots, parts of a platted lot or lots,
8 tracts, or parcels of land which together form a

9 contiguous tract and which are under the same

10 ownership, including improvements thereon, shall

11 be regarded and treated as one lot unless otherwise

12 directed by the council in its discretion."

EXPLANATION OF HOUSE FILE 126

This bill would make special assessment procedures simpler and less costly. A tract of land may consist of several small parcels, with separate title descriptions. The present law requires a separate valuation and assessment for each of these smaller parcels of land, and the value of the house or buildings must be apportioned among these smaller parcels, even though the entire tract is owned by one owner. This bill would treat the entire contiguous tract under the same ownership (or the part of it which is within the benefited district) as a single lot, unless the council determines that it should be treated as two or more separate lots. This method is now customarily used by county auditors and assessors, who treat the entire tract under the same ownership as a single piece of property.