

February 1, 1963.
Tax Revision.

House File 137
By RILEY and ELY.

Passed House, Date.....

Passed Senate, Date.....

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

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

Approved.....

A BILL FOR

An Act relating to assessment of property outside the city limits that abuts on a city street.

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

1 Section 1. Section three hundred ninety-one point one (391.1),
2 subsection three (3), Code 1962, is hereby amended by striking
3 the period at the end thereof and adding the following:
4 “, including property outside of the corporate limits when the
5 corporate limits are located along the edge of or run lengthwise
6 in the street.”

1 Sec. 2. Section three hundred ninety-one point forty-six
2 (391.46), Code 1962, is hereby amended by striking the period
3 at the end thereof and adding the following: “, including
4 property outside the corporate limits when the corporate
5 limits are located along the edge of or lengthwise in the street.”

EXPLANATION OF HOUSE FILE 137

This bill permits cities to assess property which abuts a municipality for street improvements. Under the present law, where a street is contiguous to a municipality boundary, the owner of the ground adjacent to the street and outside of the municipality enjoys the benefits from the street, but cannot be assessed for same.