

February 27, 1963.

Tax Revision. *base 2/27 on calendar 3/25*

House File 364

By ANDERSON of Ringgold
(Main).

Passed House, Date *4-19-63*

Passed Senate, Date.....

Vote: Ayes *81* Nays *20*

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

Approved.....

Shifting Committee 4/28

A BILL FOR

An Act relating to the taxable value of farm buildings.

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

- 1 Section 1. Section four hundred forty-one point twenty-one
- 2 (441.21), Code 1962, is hereby amended by adding the following
- 3 new paragraph:
- 4 "However, normal and necessary repairs to a building used
- 5 for farming purposes, not amounting to structural replacements or
- 6 modification, shall not increase the taxable value of such
- 7 building."

EXPLANATION OF HOUSE FILE 364

The purpose of this bill is to permit farmers to make minor repairs to farm buildings without having the valuation raised. This would encourage farmers to keep their buildings repaired.

HOUSE FILE 364

- 1 Amend House File 364 by adding to section 1 the following:
- 2 "These provisions shall apply only to repairs of five
- 3 hundred (500) dollars or less per building per year."

Filed
March 25, 1963.

adopted 4/19.

REPPERT of Polk.

HOUSE FILE 364

- 1 House File 364 is amended as follows:
- 2 1. Amend section 1, by striking from lines four (4) and
- 3 five (5) the words "used for farming purposes,".
- 4 2. Amend the title by striking the word "farm".

Filed and adopted ✓
March 25, 1963.

BOCK of Hancock.
FRAZIER of Lee.

HOUSE FILE 364

- 1 Amend House File 364, section 1, line four (4), by adding
- 2 after the word "normal" the following: "respouting, repainting
- 3 and reroofing which are".

*Lost
4/19*

Filed
March 25, 1963.

KNOCK of Union.

HOUSE FILE 364

- 1 Amend House File 364 as follows:
- 2 Amend Section one (1) by striking the period in line
- 3 seven (7) and adding the following: "provided repairs
- 4 do not exceed twenty-five percent (25%) of the taxable
- 5 value."

*Withdrawn
4/19*

Filed
March 25, 1963.

HAGEN of Allamakee.

HOUSE FILE 364

- 1 Amend House File 364 as follows:
- 2 1. By adding thereto a new section as follows:
- 3 Sec. 2. Chapter four hundred twenty-seven (427), Code
- 4 1962, is hereby amended by adding thereto the following
- 5 new section:
- 6 "In addition to all other exemptions provided by this
- 7 chapter, each taxpayer may hold exempt from taxation not
- 8 to exceed fifty (50) head of livestock."
- 9 2. Amend the title to House File 364 by striking all
- 10 after the word "relating" and inserting in lieu thereof the
- 11 following: "to taxation of certain livestock and farm
- 12 buildings."

*not germane
to title 4/19*

Filed
April 8, 1963.

KNOCK of Union.

HOUSE FILE 364

- 1 Amend House File 364, section 1, line four (4), by adding
- 2 after the word "building" the words "including fall-out
- 3 shelters".

Filed and withdrawn ✓
April 19, 1963.

DENMAN of Polk.

HOUSE FILE 364

- 1 Amend House File 364, section 1, by adding the following
- 2 paragraph:
- 3 "No building used as a dwelling shall be subject to the
- 4 provisions of this Act."

*Date - 4/19
page 26
page 57
Lost*

Filed and lost
April 19, 1963.

SMITH of O'Brien.