

February 27, 1963.

Senate File 304

Passed on File.

By MAIN, FLATT and COLEMAN (Anderson).

*Karp and Nease 2/27*

Passed Senate, Date.....

Passed House, Date.....

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

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

Approved.....

## 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."