

MAR 7 2001  
LOCAL GOVERNMENT

HOUSE FILE 554  
BY MERTZ

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to the levy of taxes for special assessments on  
2 properties owned by the federal government.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

HF-554

1 Section 1. Section 1.4, unnumbered paragraph 3, Code 2001,  
2 is amended to read as follows:

3 ~~Such~~ The real estate shall be exempt from ~~all~~ taxation,  
4 ~~including~~ excluding special assessments, while held by the  
5 United States except when taxation of ~~such~~ the property is  
6 authorized by the United States.

7 EXPLANATION

8 This bill provides that real estate owned by the federal  
9 government is not exempt for special assessments for  
10 improvements or repairs to improvements.

11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35