Senate File 2424 - Introduced

SENATE FILE 2424
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 555) (SUCCESSOR TO SF 113)

A BILL FOR

- 1 An Act relating to the abatement of property taxes owed on
- 2 property owned by certain volunteer emergency services
- 3 providers and including effective date and retroactive
- 4 applicability provisions.
- 5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

- 1 Section 1. <u>NEW SECTION</u>. **427.7** Petition for abatement of 2 taxes volunteer emergency services provider.
- a. A volunteer emergency services provider whose
- 4 homestead is located in the local service area of the volunteer
- 5 agency or entity for which the individual is a volunteer and
- 6 who has been a volunteer emergency services provider for five
- 7 or more years, earns less than five thousand dollars per year
- 8 for service as a volunteer emergency services provider, and
- 9 is in good standing with the provider's volunteer agency or
- 10 entity, including being active in monthly meetings, training,
- 11 and response calls, may file a petition, duly sworn to and
- 12 accompanied by certification of good standing from the chief
- 13 officer of the petitioner's volunteer agency or entity, with
- 14 the board of supervisors of the county where the petitioner's
- 15 homestead is located, requesting abatement of property taxes
- 16 and special assessments assessed on the individual's homestead
- 17 by a taxing authority other than a school district or a merged
- 18 area or community college under chapter 260C, and giving other
- 19 information as the board may require.
- 20 b. For purposes of this section:
- 21 (1) "Homestead" means the same as defined in section 425.11.
- 22 (2) "Volunteer emergency services provider" means the same as
- 23 defined in section 100B.14, subsection 2.
- 24 2. The petition filed with the board of supervisors shall
- 25 be on a form prescribed by the department of revenue and shall
- 26 specify the type of abatement sought under subsection 3.
- 27 Following receipt of the petition, the board of supervisors
- 28 shall forward a copy of the petition to the governing body of
- 29 each taxing authority not excluded under subsection 1 that
- 30 levies taxes or special assessments on the homestead. If the
- 31 board of supervisors determines that the petitioner satisfies
- 32 the criteria under this section, the abatement shall apply to
- 33 all applicable taxes and special assessments on the homestead,
- 34 excluding those for which an objection by the governing body
- 35 taxing authority was filed with the board of supervisors within

- 1 thirty days of the board providing a copy of the petition. The
- 2 board of supervisors may order the county treasurer to abate
- 3 the collection of the taxes and special assessments that are
- 4 assessed against the petitioner's homestead for the assessment
- 5 year during which the petition is filed and, if specified by
- 6 the board, the taxes and special assessments for one or more
- 7 future years, subject to the petitioner continuing to meet the
- 8 qualifications of this section. The abatement approved by
- 9 the board of supervisors shall apply to the taxes and special
- 10 assessments of taxing authorities for which an objection was
- 11 not filed and shall not exceed the amount specified under
- 12 subsection 3.
- 3. The board of supervisors may approve a petition under
- 14 this section by authorizing an abatement of taxes and special
- 15 assessments specified under subsection 1, paragraph "a", not
- 16 to exceed the following:
- 17 a. For a volunteer emergency services provider that does not
- 18 meet the requirements of paragraph b'', an amount equal to ten
- 19 percent of all such taxes and special assessments due on the
- 20 homestead, not to exceed five hundred dollars.
- 21 b. For a volunteer emergency services provider who has
- 22 been a volunteer emergency services provider for ten or more
- 23 years, notwithstanding the active service requirements under
- 24 subsection 1, an amount equal to ten percent of all such taxes
- 25 and special assessments due on the homestead, not to exceed
- 26 five hundred dollars per year, during the remainder of the
- 27 volunteer emergency services provider's life, so long as the
- 28 provider's homestead is in the local service area of the agency
- 29 or entity for which the provider was a volunteer.
- 30 4. The amount of the abatement shall be apportioned among
- 31 such property tax levies and special assessments in the
- 32 proportion that each applicable levy or assessment makes up the
- 33 total amount of such taxes and special assessments due on the
- 34 homestead by the applicable taxing authorities for which an
- 35 objection was not filed or approved.

- 1 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate
- 2 importance, takes effect upon enactment.
- 3 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies
- 4 retroactively to assessment years beginning on or after January
- 5 1, 2024.
- 6 EXPLANATION
- 7 The inclusion of this explanation does not constitute agreement with the explanation's substance by the members of the general assembly.
- 9 This bill authorizes a volunteer emergency services
- 10 provider, as defined in Code section 100B.14(2), whose
- 11 homestead is located in the local service area for which the
- 12 provider is a volunteer and who has been a volunteer emergency
- 13 services provider for five or more years, earns less than
- 14 \$5,000 per year for service as a volunteer emergency services
- 15 provider, and is in good standing with the provider's volunteer
- 16 agency or entity, to file a petition with the county board of
- 17 supervisors, requesting abatement of property taxes and special
- 18 assessments assessed on the individual's homestead and giving
- 19 other information as the board may require.
- 20 The petition filed with the board of supervisors shall
- 21 specify the type of abatement sought under the bill. Following
- 22 receipt of the petition, the board of supervisors shall
- 23 forward a copy of the petition to the governing body of each
- 24 taxing authority not excluded under the bill that levies taxes
- 25 or special assessments on the homestead. If the board of
- 26 supervisors determines a petitioner has satisfied all relevant
- 27 criteria, the abatement shall apply to all applicable taxes
- 28 and special assessments on the homestead, excluding those for
- 29 which an objection by the governing body taxing authority was
- 30 filed with or approved by the board of supervisors within
- 31 30 days of the board providing a copy of the petition. The
- 32 board of supervisors may order the abatement of the taxes and
- 33 special assessments that are assessed against the petitioner's
- 34 homestead for the assessment year during which the petition is
- 35 filed and, if specified by the board, the taxes and special

- 1 assessments for one or more future years, subject to the
- 2 petitioner continuing to meet the qualifications of the bill.
- 3 The approved abatement shall not exceed the following: (1)
- 4 for a volunteer emergency services provider that has not been
- 5 a volunteer for at least 10 years, an abatement of 10 percent
- 6 of all applicable taxes and special assessments imposed on
- 7 the homestead, not to exceed \$500; and (2) for a volunteer
- 8 emergency service provider who has been a volunteer emergency
- 9 service provider for 20 or more years, an abatement of 10
- 10 percent of all applicable taxes and special assessments imposed
- 11 on the homestead, not to exceed \$500, during the remainder of
- 12 the volunteer emergency service provider's life so long as the
- 13 provider's homestead is in the local service area of the agency
- 14 or entity for which the provider was a volunteer.
- 15 The bill also specifies the method of apportioning the
- 16 abatement among each applicable levy and special assessment.
- 17 The bill takes effect upon enactment and applies
- 18 retroactively to assessment years beginning on or after January
- 19 1, 2024.