

Senate File 30 - Introduced

SENATE FILE _____
BY SCHOENJAHN

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the abatement or refund of property taxes for
2 certain religious, literary, and charitable societies and
3 including effective and retroactive applicability date
4 provisions.

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

6 TLSB 1515SS 83

7 md/sc/8

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1 1 Section 1. ABATEMENT OR REFUND OF PROPERTY TAXES.
1 2 Notwithstanding the requirement for the filing of a claim for
1 3 property tax exemption by February 1, as provided in section
1 4 427.1, subsection 14, the board of supervisors of a county
1 5 having a population of more than twenty-one thousand but not
1 6 more than twenty-one thousand three hundred, based upon the
1 7 latest federal decennial census, shall abate or refund the
1 8 property taxes owed, with all interest, fees, and costs that
1 9 were due and payable during the fiscal years beginning July 1,
1 10 2007, and July 1, 2008, on the land and buildings of a
1 11 religious, literary, or charitable society that acquired the
1 12 property by gift or purchase and that did not receive a
1 13 property tax exemption due to the inability or failure to file
1 14 for the exemption. To receive the abatement or refund
1 15 provided for in this section, the religious, literary, or
1 16 charitable society shall apply to the county board of
1 17 supervisors by August 1, 2009, and provide appropriate
1 18 information establishing that the lands and buildings for
1 19 which the abatement or refund is sought were used by the
1 20 society for its appropriate objects during the fiscal years
1 21 beginning July 1, 2007, and July 1, 2008. The abatement or
1 22 refund allowed under this section only applies to property
1 23 taxes, with all interest, fees, and costs, due and payable in
1 24 the fiscal years beginning July 1, 2007, and July 1, 2008.
1 25 Upon the filing and allowance of the claim for abatement or
1 26 refund under this section, the claim for exemption shall be
1 27 allowed on the property for successive years without further
1 28 filing as long as the property continues to qualify for the
1 29 exemption.

1 30 Sec. 2. EFFECTIVE DATE. This Act, being deemed of
1 31 immediate importance, takes effect upon enactment and applies
1 32 retroactively to property taxes due and payable in the fiscal
1 33 years beginning July 1, 2007, and July 1, 2008.

1 34 EXPLANATION

1 35 This bill requires the board of supervisors of a county
2 1 having a population of more than 21,000 but not more than
2 2 21,300 to abate or refund the property taxes owed, with all
2 3 interest, fees, and costs, which were due and payable during
2 4 the fiscal years beginning July 1, 2007, and July 1, 2008, on
2 5 the land and buildings of a religious, literary, or charitable
2 6 society that acquired the property by gift or purchase and
2 7 that did not receive a property tax exemption due to the
2 8 inability or failure to file for the exemption in a timely
2 9 manner. The bill requires the religious, literary, or
2 10 charitable society to apply to the county board of supervisors
2 11 by August 1, 2009, to receive the abatement or refund. The
2 12 abatement or refund allowed under the bill only applies to
2 13 property taxes, with all interest, fees, and costs, due and
2 14 payable in the fiscal years beginning July 1, 2007, and July
2 15 1, 2008. The bill provides that if an abatement or refund is
2 16 allowed under the bill the exemption shall be allowed on the

2 17 property for successive years without further filing as long
2 18 as the property continues to qualify for the exemption.
2 19 The bill takes effect upon enactment and applies
2 20 retroactively to property taxes due and payable in the fiscal
2 21 years beginning July 1, 2007, and July 1, 2008.
2 22 LSB 1515SS 83
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