

**427.3 Abatement of taxes of certain exempt entities.**

The board of supervisors may abate the taxes levied against property acquired by gift or purchase by a person or entity if the property acquired by gift or purchase was transferred to the person or entity after the deadline for filing for property tax exemption in the year in which the property was transferred and the property acquired by gift or purchase would have been exempt under section 427.1, subsection 7, 8, or 9, if the person or entity had been able to file for exemption in a timely manner.

2005 Acts, ch 140, §53; 2007 Acts, ch 186, §27, 30

[SP] Refund of property taxes due and payable in fiscal years beginning July 1, 2002, and July 1, 2006, on property located in a county with a population of 88,001 – 95,000, purchased by an institution that did not receive an exemption due to inability or failure to file for exemption; application requirements and filing deadline; 2007 Acts, ch 186, §29, 30; 2009 Acts, ch 179, §149, 150, 153

[SP] Refund or abatement of property taxes due and payable in fiscal years beginning July 1, 2007, and July 1, 2008, on property located in a county with a population of 21,001 – 21,300, acquired by a religious, literary, or charitable society that did not receive an exemption due to inability or failure to file for exemption; application requirements and filing deadline; 2009 Acts, ch 58, §1, 2