

701—110.32(427,428,433,434,435,437,438) Property aiding in disaster or emergency-related work. On or after January 1, 2016, see 701—Chapter 242 for assessment of property taxes by the department under Iowa Code sections 428.24 through 428.26, 428.28, and 428.29, or Iowa Code chapters 433, 434, 435, and 437 through 438, or by a local assessor, on property brought into Iowa to aid in the performance of disaster or emergency-related work during a disaster response period as those terms are defined in Iowa Code section 29C.24.

This rule is intended to implement Iowa Code section 427.1(41).
[ARC 3085C, IAB 5/24/17, effective 6/28/17; Editorial change: IAC Supplement 11/2/22]