

Senate Amendment 3180

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1 1 Amend Senate File 457 as follows:
1 2 #1. Page 7, by inserting after line 8 the
1 3 following:
1 4 <DIVISION III
1 5 DISASTER REVITALIZATION AREAS
1 6 Sec. _____. Section 364.19, Code 2009, is amended to
1 7 read as follows:
1 8 364.19 CONTRACTS TO PROVIDE SERVICES TO TAX-EXEMPT
1 9 PROPERTY.
1 10 A city council or county board of supervisors may
1 11 enter into a contract with a person whose property is
1 12 totally or partially exempt from taxation under
1 13 chapter 404, chapter 404B, section 427.1, or section
1 14 427B.1, for the city or county to provide specified
1 15 services to that person including but not limited to
1 16 police protection, fire protection, street
1 17 maintenance, and waste collection. The contract shall
1 18 terminate as of the date previously exempt property
1 19 becomes subject to taxation.
1 20 Sec. _____. NEW SECTION. 404B.1 DISASTER
1 21 REVITALIZATION AREA.
1 22 1. a. The governing body of a city may, by
1 23 ordinance, designate an area of the city a disaster
1 24 revitalization area if that area is within a county or
1 25 portion of a county in which the governor has
1 26 proclaimed a disaster emergency or the United States
1 27 president has declared a major disaster.
1 28 b. The governing body of a county may, by
1 29 ordinance, designate an area of the county outside the
1 30 boundaries of a city as a disaster revitalization area
1 31 if that area is within a county or portion of a county
1 32 in which the governor has proclaimed a disaster
1 33 emergency or the United States president has declared
1 34 a major disaster.
1 35 2. A disaster revitalization area shall be
1 36 composed of contiguous parcels. However, the
1 37 governing body of a city or the governing body of a
1 38 county may establish more than one disaster
1 39 revitalization area.
1 40 Sec. _____. NEW SECTION. 404B.2 CONDITIONS
1 41 MANDATORY.
1 42 A city or county may only exercise the authority
1 43 conferred upon it in this chapter after all of the
1 44 following conditions have been met:
1 45 1. The governing body has adopted a resolution
1 46 finding that the property located within the area was
1 47 damaged by a disaster, that revitalization of the area
1 48 is in the economic interest of the residents of the
1 49 city or county, as applicable, and the area
1 50 substantially meets the criteria of section 404B.1.
2 1 2. The city or county has prepared a proposed plan
2 2 for the designated disaster revitalization area. The
2 3 proposed disaster revitalization plan shall include
2 4 all of the following:
2 5 a. A legal description of the real property
2 6 forming the boundaries of the proposed area along with
2 7 a map depicting the existing parcels of real property.
2 8 b. The assessed valuation of the real property in
2 9 the proposed area as of January 1, 2007, listing the
2 10 land and building values separately.
2 11 c. A list of names and addresses of the owners of
2 12 record of real property within the area.
2 13 d. The existing zoning classifications and
2 14 district boundaries and the existing and proposed land
2 15 uses within the area.
2 16 e. The exemption percentage applicable in the
2 17 proposed area pursuant to section 404B.4.
2 18 f. A statement specifying whether none, some, or
2 19 all of the property assessed as residential,
2 20 agricultural, commercial, or industrial property
2 21 within the designated area is eligible for the
2 22 exemption under section 404B.4.
2 23 g. A definition of revitalization, including
2 24 whether it is applicable to existing buildings, new

2 25 construction, or development of previously vacant
2 26 land. A definition of revitalization may also include
2 27 a requirement for a minimum increase in assessed
2 28 valuation of individual parcels of property in the
2 29 area.

2 30 h. A statement specifying the duration of the
2 31 designated disaster revitalization area.

2 32 i. A description of planned measures to mitigate
2 33 or prevent future disaster damage in the area.

2 34 j. A description of revitalization projects
2 35 commenced prior to the effective date of the plan that
2 36 are eligible for the exemption under section 404B.4.

2 37 3. a. The city or county has scheduled a public
2 38 hearing and published notice of the hearing in
2 39 accordance with section 362.3 or 331.305, as
2 40 applicable. In addition to notice by publication,
2 41 notification shall also be given by ordinary mail to
2 42 the last known address of the owners of record. The
2 43 city or county shall also send notice by ordinary mail
2 44 addressed to the "occupants" of addresses located
2 45 within the proposed area, unless the governing body of
2 46 the city or county, by reason of lack of a reasonably
2 47 current and complete address list, or for other good
2 48 cause, shall have waived the notice.

2 49 b. The notice provided by mail to owners and
2 50 occupants within the area shall be given no later than
3 1 thirty days before the date of the public hearing.

3 2 4. The public hearing has been held.

3 3 5. The city or county has adopted the proposed or
3 4 amended plan for the disaster revitalization area
3 5 after the hearing.

3 6 Sec. ____ NEW SECTION. 404B.3 DISASTER
3 7 REVITALIZATION PLAN AMENDMENTS.

3 8 1. The city or county may subsequently amend a
3 9 disaster revitalization plan after a hearing. Notice
3 10 of the hearing shall be published as provided in
3 11 section 362.3 or 331.305, except that at least seven
3 12 days' notice must be given, and the public hearing
3 13 shall not be held earlier than the next regularly
3 14 scheduled city council or board of supervisors meeting
3 15 following the published notice. Notice shall also be
3 16 provided by ordinary mail to owners and occupants
3 17 within the area and any proposed addition to the area.

3 18 2. A city which has adopted a plan for a disaster
3 19 revitalization area that covers all property within
3 20 the city limits may amend that plan at any time,
3 21 pursuant to this section, to include property which
3 22 has been or will be annexed to the city. The
3 23 provisions of the original disaster revitalization
3 24 plan shall be applicable to the property that is
3 25 annexed and the property shall be considered to have
3 26 been part of the disaster revitalization area as of
3 27 the effective date of its annexation to the city. The
3 28 notice and hearing provisions of subsection 1 shall
3 29 apply to amendments under this subsection.

3 30 Sec. ____ NEW SECTION. 404B.4 BASIS OF TAX
3 31 EXEMPTION.

3 32 1. All real property within a disaster
3 33 revitalization area is eligible to receive a one
3 34 hundred percent exemption from taxation on the
3 35 increase in assessed value of the property, as
3 36 compared to the property's assessed value on January
3 37 1, 2007, if the increase in assessed value is
3 38 attributable to revitalization of the property
3 39 occurring between May 25, 2008, and December 31, 2013.
3 40 The exemption is for a period not to exceed five
3 41 years, starting with an assessment year beginning on
3 42 or after January 1, 2010.

3 43 2. A city or county may adopt a different tax
3 44 exemption percentage than the exemption provided in
3 45 subsection 1. The different percentage adopted shall
3 46 not allow a greater exemption, but may allow a smaller
3 47 exemption. A different percentage adopted by a city
3 48 or county shall apply to every disaster revitalization
3 49 area within the city or county. The owners of real
3 50 property eligible for the exemption provided in this
4 1 section shall elect to take the exemption or shall
4 2 elect to take an eligible exemption provided under
4 3 another statute. Once the election has been made and
4 4 the exemption granted, the owner is not permitted to
4 5 change the method of exemption.

4 6 Sec. ____ NEW SECTION. 404B.5 APPLICATION FOR
4 7 EXEMPTION BY PROPERTY OWNER.

4 8 An application shall be filed for each
4 9 revitalization project resulting in increased assessed
4 10 value for which an exemption is claimed. The
4 11 application for exemption shall be filed by the owner
4 12 of the property with the local assessor by February 1
4 13 of the first assessment year for which the exemption
4 14 is requested. Applications for exemption shall be
4 15 made on forms prescribed by the local assessor and
4 16 shall contain information pertaining to the
4 17 requirements under this section and any requirements
4 18 imposed by a city or county governing body.

4 19 Sec. ____ NEW SECTION. 404B.6 PHYSICAL REVIEW OF
4 20 PROPERTY BY ASSESSOR.

4 21 The local assessor shall review each application by
4 22 making a physical review of the property to determine
4 23 if the revitalization project increased the assessed
4 24 value of the real property. If the assessor
4 25 determines that the assessed value of the real
4 26 property has increased, the assessor shall proceed to
4 27 determine the assessed value of the property and
4 28 certify the valuation determined to the county auditor
4 29 at the time of transmitting the assessment rolls. The
4 30 assessor shall notify the applicant of the
4 31 determination, and the assessor's decision may be
4 32 appealed to the local board of review at the times
4 33 specified in section 441.37. After the tax exemption
4 34 is granted, the local assessor shall continue to grant
4 35 the tax exemption, with periodic physical review by
4 36 the assessor, for the time period specified by
4 37 ordinance. The tax exemption for the succeeding years
4 38 shall be granted without the taxpayer having to file
4 39 an application for the succeeding years, unless
4 40 additional revitalization projects occur on the
4 41 property.

4 42 Sec. ____ NEW SECTION. 404B.7 EXPIRATION OR
4 43 REPEAL OF ORDINANCE.

4 44 An ordinance enacted under this chapter shall
4 45 expire or be repealed no later than December 31, 2016.

4 46 Sec. ____ Section 437A.19, subsection 1, paragraph
4 47 a, Code 2009, is amended by adding the following new
4 48 subparagraph:

4 49 NEW SUBPARAGRAPH. (8) The local amount of any
4 50 major addition eligible for the disaster
5 1 revitalization exemption provided for in chapter 404B,
5 2 by situs.

5 3 Sec. ____ Section 437A.19, subsection 2, Code
5 4 2009, is amended by adding the following new
5 5 paragraph:

5 6 NEW PARAGRAPH. g. In the event any taxpayer
5 7 property is eligible for the disaster revitalization
5 8 tax exemption described in chapter 404B, adjust the
5 9 assessed value of taxpayer property within each
5 10 affected local taxing district to reflect such
5 11 exemption.

5 12 Sec. ____ EFFECTIVE DATE. This division of this
5 13 Act, being deemed of immediate importance, takes
5 14 effect upon enactment.>

5 15 #2. Title page, line 13, by inserting after the
5 16 word <funds,> the following: <authorizing cities and
5 17 counties to create disaster revitalization areas,>.

5 18 #3. By renumbering as necessary.

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