

House File 2221

H-8068

1 Amend House File 2221 as follows:

2 1. By striking everything after the enacting clause  
3 and inserting:

4 <Section 1. Section 441.21, Code Supplement 2011,  
5 is amended by adding the following new subsection:

6 NEW SUBSECTION. 13. *a.* Beginning with valuations  
7 established on or after January 1, 2013, as used in  
8 this section, "*residential property*" includes that  
9 portion of a building or structure situated on the  
10 stories above the ground floor that is used for human  
11 habitation and a proportionate share of the land upon  
12 which the building or structure is situated, even if  
13 the use for human habitation is not the primary use  
14 of the building or structure, if all of the following  
15 apply:

16 (1) The building or structure consists of three or  
17 fewer stories above grade.

18 (2) The ground floor of the building or structure  
19 is used for commercial purposes and not for human  
20 habitation except for providing access to stories above  
21 the ground floor.

22 (3) The stories above the ground floor contain in  
23 the aggregate two or fewer dwelling units.

24 *b.* Accordingly, the assessor may assign more than  
25 one classification to a parcel of property satisfying  
26 the requirements of this subsection. In no case,  
27 however, shall a hotel, motel, inn, or other building  
28 where rooms are usually rented for less than one  
29 month, a nursing home, or a rest home be classified as  
30 residential property under this subsection. Property  
31 described in this subsection and located in an urban  
32 renewal area for which an ordinance providing for a  
33 division of revenue was adopted before July 1, 2012,  
34 and is in effect on the date of the assessment shall  
35 not be classified as residential property under this  
36 subsection.

37 *c.* "*Dwelling unit*" means an apartment, group of  
38 rooms, or single room which is occupied as separate  
39 living quarters or, if vacant, is intended for  
40 occupancy as separate living quarters, in which a  
41 tenant can live and sleep separately from any other  
42 persons in the building.>

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