



CHESTER J. CULVER  
GOVERNOR

**OFFICE OF THE GOVERNOR**

PATTY JUDGE  
LT. GOVERNOR

April 15, 2009

The Honorable Michael Mauro  
Secretary of State  
State Capitol Building  
L O C A L

Dear Mr. Secretary:

I hereby transmit:

**Senate File 43**, an Act relating to the abatement or refund of property taxes for certain religious, literary, and charitable societies and including effective and retroactive applicability date provisions.

The above Senate File is hereby approved this date.

Sincerely,

  
Chester J. Culver  
Governor

CJC:bdj

cc: Secretary of the Senate  
Chief Clerk of the House





SENATE FILE 43

AN ACT

RELATING TO THE ABATEMENT OR REFUND OF PROPERTY TAXES FOR CERTAIN RELIGIOUS, LITERARY, AND CHARITABLE SOCIETIES AND INCLUDING EFFECTIVE AND RETROACTIVE APPLICABILITY DATE PROVISIONS.

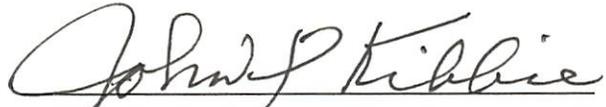
BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. ABATEMENT OR REFUND OF PROPERTY TAXES.

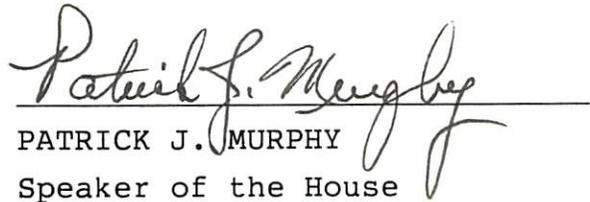
Notwithstanding the requirement for the filing of a claim for property tax exemption by February 1, as provided in section 427.1, subsection 14, the board of supervisors of a county having a population of more than twenty-one thousand but not more than twenty-one thousand three hundred, based upon the latest federal decennial census, shall abate or refund the property taxes owed, with all interest, fees, and costs that were due and payable during the fiscal years beginning July 1, 2007, and July 1, 2008, on the land and buildings of a religious, literary, or charitable society that acquired the property by gift or purchase and that did not receive a property tax exemption due to the inability or failure to file for the exemption. To receive the abatement or refund provided for in this section, the religious, literary, or charitable society shall apply to the county board of supervisors by August 1, 2009, and provide appropriate information establishing that the lands and buildings for which the abatement or refund is sought were used by the society for its appropriate objects during the fiscal years beginning July 1, 2007, and July 1, 2008. The abatement or refund allowed under this section only applies to property taxes, with all interest, fees, and costs, due and payable in

the fiscal years beginning July 1, 2007, and July 1, 2008. Upon the filing and allowance of the claim for abatement or refund under this section, the claim for exemption shall be allowed on the property for successive years without further filing as long as the property continues to qualify for the exemption.

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



JOHN P. KIBBIE  
President of the Senate



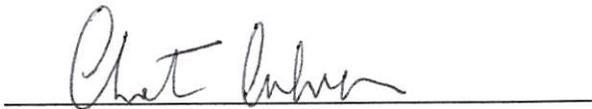
PATRICK J. MURPHY  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 43, Eighty-third General Assembly.



MICHAEL E. MARSHALL  
Secretary of the Senate

Approved April 15<sup>th</sup>, 2009



CHESTER J. CULVER  
Governor