

See Ways & Means 3/19 Do Cons 3/21 (p. 974)

HOUSE FILE 2424

Ways and Means
Taylor, Chair
Palmer
Ramsay

AR 5 1982

HOUSE FILE 2424

WAYS & MEANS CALENDAR

BY COMMITTEE ON WAYS AND MEANS

(Formerly House File 2015)

Passed House, Date 3-16-82 (p. 839) Passed Senate, Date April 14, 82 (p. 1205)
Vote: Ayes 81 Nays 14 Vote: Ayes 44 Nays 0
Approved May 6, 1982

A BILL FOR

1 An Act to allow certain nonprofit corporations owning property
2 in this state an extension of time to file for exemption
3 from property taxes for certain tax years.

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

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7-8-82

1 Section 1. A domestic corporation not for pecuniary profit
2 organized under the provisions of chapter 504 which qualifies
3 as an exempt organization under section 501(C)(3) of the
4 Internal Revenue Code of 1954, which provides economic
5 education programs for secondary school students and which
6 owns property in a county whose population exceeds one hundred
7 fifty thousand but does not exceed two hundred thousand persons
8 by the last federal census shall, notwithstanding any other
9 provision of law, have until thirty days following the
10 effective date of this Act to file with the appropriate
11 assessor a claim for property tax exemption under section
12 427.1, subsection 9 for the 1978 and 1979 assessment years.

13 Sec. 2. Upon the receipt of the claim for a property tax
14 exemption filed for the 1978 and 1979 assessment years under
15 section 1 of this Act, the assessor shall grant the exemption
16 for either or both years if the property would have been
17 exempt under section 427.1, subsection 9 for the assessment
18 year notwithstanding the failure to have filed the claim for
19 exemption within the time period required by law.

20 Sec. 3. If property taxes have been paid for the tax year
21 beginning in the assessment year for which an exemption is
22 granted under section 2 of this Act, the claim for an exemption
23 for the assessment year shall constitute a claim for refund
24 of the property taxes paid for the tax year and the county
25 treasurer shall refund to the taxpayer the amount of property
26 taxes paid for the tax year and assess against all taxing
27 districts within the county their proportionate amount of
28 the refund.

29 EXPLANATION

30 This bill allows a nonprofit corporation which provides
31 economic education programs and owns property in a county
32 with a population between one hundred fifty thousand and two
33 hundred thousand as shown by the last federal census a period
34 of thirty days after the bill becomes effective to file for
35 a property tax exemption for the 1978 and 1979 assessment

1 years. If the assessor grants the exemption, the nonprofit
2 corporation will be entitled to a refund for the property
3 tax already paid for those assessment years. The bill takes
4 effect July 1 following enactment.

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HOUSE FILE 2424
FISCAL NOTE

REQUESTED BY SENATOR CRAFT

H.F. 2424, An Act to allow certain nonprofit corporations owing property in this state an extension of time to file for exemption from property taxes for certain years. The bill provides that a nonprofit corporation which provides economic education programs and owns property in a county with a population between 150,000 and 200,000 as shown by the last federal census a period of thirty days after the bill becomes effective to file for a property tax exemption for the 1978 and 1979 assessment years. If the assessor grants the exemption, the nonprofit corporation will be entitled to a refund for the property tax already paid for those assessment years. The bill takes effect July 1 following enactment.

Although there would be a loss of property taxes and penalties for the individual counties involved, a specific fiscal estimate of H.F. 2424 is not possible due to the lack of information of those relevant nonprofit corporations involved and their numbers.

RECEIVED BY THE SECRETARY OF THE SENATE, APRIL 14, 1982
FILED BY GERRY RANKIN, FISCAL DIRECTOR
APRIL 16, 1982

HOUSE FILE 2424

taxes paid for the tax year and assess against all taxing districts within the county their proportionate amount of the refund.

AN ACT

TO ALLOW CERTAIN NONPROFIT CORPORATIONS OWNING PROPERTY IN THIS STATE AN EXTENSION OF TIME TO FILE FOR EXEMPTION FROM PROPERTY TAXES FOR CERTAIN TAX YEARS.

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

Section 1. A domestic corporation not for pecuniary profit organized under the provisions of chapter 504 which qualifies as an exempt organization under section 501(c)(3) of the Internal Revenue Code of 1954, which provides economic education programs for secondary school students and which owns property in a county whose population exceeds one hundred fifty thousand but does not exceed two hundred thousand persons by the last federal census shall, notwithstanding any other provision of law, have until thirty days following the effective date of this Act to file with the appropriate assessor a claim for property tax exemption under section 427.1, subsection 9 for the 1978 and 1979 assessment years.

Sec. 2. Upon the receipt of the claim for a property tax exemption filed for the 1978 and 1979 assessment years under section 1 of this Act, the assessor shall grant the exemption for either or both years if the property would have been exempt under section 427.1, subsection 9 for the assessment year notwithstanding the failure to have filed the claim for exemption within the time period required by law.

Sec. 3. If property taxes have been paid for the tax year beginning in the assessment year for which an exemption is granted under section 2 of this Act, the claim for an exemption for the assessment year shall constitute a claim for refund of the property taxes paid for the tax year and the county treasurer shall refund to the taxpayer the amount of property

DELWYN STROMER
Speaker of the House

TERRY E. BRANSTAD
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2424, Sixty-ninth General Assembly.

ELIZABETH A. ISAACSON
Chief Clerk of the House

Approved 5/6, 1982

ROBERT D. RAY
Governor

HF 2424