

See Ways Means 5/11/83 Do Pass 5/12 (p. 1684)

MAY 9 1983

HOUSE FILE 650

FINANCE *Do Pass 5/9/83*

BY COMMITTEE ON WAYS AND MEANS

(Formerly Study Bill 346)
Substituted for S.F. 554

Passed House, Date 5-11-83 (p. 2022) Passed Senate, Date 5-12-83 (p. 1684)

Vote: Ayes 97 Nays 0 Vote: Ayes 39 Nays 2

Approved June 7, 1983

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 a designated tax year.

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

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HF 650

1 Section 1. A domestic corporation not for pecuniary profit
2 organized under the provisions of chapter 504 which provides
3 low-rent housing for the elderly and the physically handi-
4 capped and which owns property in a county whose population
5 exceeds fifteen thousand but does not exceed twenty thousand
6 persons by the last federal census shall, notwithstanding
7 any other provision of law, have until thirty days following
8 the effective date of this Act to file with the appropriate
9 assessor a claim for property tax exemption under section
10 427.1, subsection 34 for the 1981 assessment year.

11 Sec. 2. Upon the receipt of the claim for a property tax
12 exemption filed for the 1981 assessment year under section
13 1 of this Act, the assessor shall grant the exemption for
14 the designated year if the property would have been exempt
15 under section 427.1, subsection 34 for the assessment year
16 notwithstanding the failure to have filed the claim for
17 exemption within the time period required by law.

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

27 **EXPLANATION**

28 This bill allows a nonprofit corporation which provides
29 low-rent housing for the elderly and handicapped and owns
30 property in a county with a population between fifty and
31 twenty thousand as shown by the last federal census a period
32 of thirty days after the bill becomes effective to file for
33 a property tax exemption for the 1981 assessment year. If
34 the assessor grants the exemption, the nonprofit corporation
35 will be entitled to a refund for the property tax already

1 paid for the assessment year. The bill takes effect July
2 1 following enactment.

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

HOUSE FILE 650

AN ACT

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

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 provides low-rent housing for the elderly and the physically handicapped and which owns property in a county whose population exceeds fifteen thousand but does not exceed twenty 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 34 for the 1981 assessment year.

Sec. 2. Upon the receipt of the claim for a property tax exemption filed for the 1981 assessment year under section 1 of this Act, the assessor shall grant the exemption for the designated year if the property would have been exempt under section 427.1, subsection 34 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

DONALD D. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 650, Seventieth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved *June 7*, 1983

TERRY E. BRANSTAD
Governor