

FILED FEB 25 1987

SENATE FILE 264
BY COMMITTEE ON WAYS AND MEANS

(formerly SSB 30)
Approved 2/25 (p. 482)

Passed Senate, Date 3-12-87 (p. 667) Passed House, Date 4-10-87 (p. 1257)
Vote: Ayes 43 Nays 0 Vote: Ayes 92 Nays 0

Approved May 1, 1987 (p. 1666)

Proposed Senate as amended by House
4-21-87 (p. 1410)
45-0

A BILL FOR

32 1 An Act relating to revocation of a property tax exemption.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
SENATE FILE 264

H-3219

1 Amend Senate File 264, as passed by the Senate, as
2 follows:
3 1. Amend the title, line 1, by inserting after
4 the word "exemption" the following: "and making the
5 Act retroactive".

H-3219 FILED MARCH 19, 1987 BY GRONINGA of Cerro Gordo
Adopted 4/10/87 (p. 1257)

HOUSE AMENDMENT TO
SENATE FILE 264

S-3546

1 Amend Senate File 264, as passed by the Senate, as
2 follows:
3 1. Amend the title, line 1, by inserting after
4 the word "exemption" the following: "and making the
5 Act retroactive".

S-3546

Filed April 14, 1987

Senate concurred 4/21/87 (p. 1409)

RECEIVED FROM THE HOUSE

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1 Section 1. Section 441.17, Code 1987, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 11. Cause to be assessed for taxation
4 property which the assessor believes has been erroneously
5 exempted from taxation. Revocation of a property tax exemp-
6 tion shall commence with the assessment for the current
7 assessment year, and shall not be applied to prior assessment
8 years.

9 Sec. 2. Section 441.35, Code 1987, is amended by adding
10 the following new subsection:

11 NEW SUBSECTION. 3. To add to the assessment rolls for
12 taxation property which the board believes has been errone-
13 ously exempted from taxation. Revocation of a property tax
14 exemption shall commence with the assessment for the current
15 assessment year, and shall not be applied to prior assessment
16 years.

17 Sec. 3. This Act is retroactive to January 1, 1987 for
18 assessments for assessment years commencing on and after
19 January 1, 1987.

20 EXPLANATION

21 The bill changes the present law with respect to revocation
22 of property tax exemptions. The bill gives the authority to
23 revoke property tax exemptions to the assessor and board of
24 review. Revocation of an exemption will not be applied retro-
25 actively to prior years, but will commence with the current
26 assessment year. The bill is retroactive to January 1, 1987
27 for assessment years commencing on and after January 1, 1987.

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SSB #30
Ways & means
Approved
5/2/72

SENATE/HOUSE FILE _____
BY (PREFILED DEPARTMENT OF
REVENUE AND FINANCE BILL)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to revocation of a property tax exemption.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SUB COMMITTEE ASSIGNMENTS

CHAIR: *Groutal*
COMMITTEE: *Ways and means*

Sec. 3. This Act is retroactive to January 1, 1987 for assessments for assessment years commencing on and after January 1, 1987.

SENATE FILE 264

AN ACT
RELATING TO REVOCATION OF A PROPERTY TAX EXEMPTION AND MAKING
THE ACT RETROACTIVE.

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

Section 1. Section 441.17, Code 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 11. Cause to be assessed for taxation property which the assessor believes has been erroneously exempted from taxation. Revocation of a property tax exemption shall commence with the assessment for the current assessment year, and shall not be applied to prior assessment years.

Sec. 2. Section 441.35, Code 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 3. To add to the assessment rolls for taxation property which the board believes has been erroneously exempted from taxation. Revocation of a property tax exemption shall commence with the assessment for the current assessment year, and shall not be applied to prior assessment years.

JO ANN ZIMMERMAN
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 264, Seventy-second General Assembly.

JOHN P. DWYER
Secretary of the Senate

Approved May 1, 1987

TERRY F. GRANSTAD
Governor

SF 264