

(P. 1232) 4/14/94 Senate - W. & M.
(P. 1291) 4/15/94 Senate - Do Pass

APR 7 1994

HOUSE FILE 2426

BY COMMITTEE ON WAYS AND MEANS

WAYS & MEANS CALENDAR

(SUCCESSOR TO HF 2412)

(P. 1484) Passed House, Date 4/13/94 Passed Senate, Date 4/18/94
Vote: Ayes 86 Nays 7 Vote: Ayes 47 Nays 0
Approved May 2, 1994

A BILL FOR

1 An Act relating to the abatement or refund of property taxes for
2 nonprofit institutions in certain counties and providing an
3 effective date.

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

- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23

HF 2426

1 Section 1. Notwithstanding any other provision of law, the
2 board of supervisors of a county with a population of at least
3 one hundred thousand but not more than two hundred thousand
4 shall abate the property taxes due and payable or refund the
5 property taxes and any interest and penalties, if paid, which
6 were assessed for calendar year 1992, of a nonprofit
7 institution, which were imposed on the grounds and buildings
8 of the nonprofit institution, where the grounds and buildings
9 have been used primarily for the housing of handicapped
10 individuals since 1991 and where the present nonprofit
11 institution which owned the grounds and buildings during 1992
12 failed to timely file for an exemption from property taxes
13 assessed for calendar year 1992.

14 This section is repealed August 15, 1994.

15 Sec. 2. This Act, being deemed of immediate importance,
16 takes effect upon enactment.

17 EXPLANATION

18 This bill requires the board of supervisors of a county
19 with a population between 100,000 and 200,000 to abate the
20 property taxes or refund the taxes, if paid, which were
21 assessed for calendar year 1992, of a nonprofit institution
22 imposed on the grounds and buildings used primarily for
23 housing handicapped individuals where the present owner failed
24 to timely file for an exemption for the property taxes.

25 The bill may establish a state mandate under chapter 25B.

26 The bill takes effect upon enactment.

27
28
29
30
31
32
33
34
35

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment.

HOUSE FILE 2426

AN ACT
RELATING TO THE ABATEMENT OR REFUND OF PROPERTY TAXES FOR
NONPROFIT INSTITUTIONS IN CERTAIN COUNTIES AND PROVIDING AN
EFFECTIVE DATE.

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

Section 1. Notwithstanding any other provision of law, the board of supervisors of a county with a population of at least one hundred thousand but not more than two hundred thousand shall abate the property taxes due and payable or refund the property taxes and any interest and penalties, if paid, which were assessed for calendar year 1992, of a nonprofit institution, which were imposed on the grounds and buildings of the nonprofit institution, where the grounds and buildings have been used primarily for the housing of handicapped individuals since 1991 and where the present nonprofit institution which owned the grounds and buildings during 1992 failed to timely file for an exemption from property taxes assessed for calendar year 1992.

This section is repealed August 15, 1994.

HAROLD VAN HAANEN
Speaker of the House

LEONARD L. BOSWELL
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2426, Seventy fifth General Assembly.

ELIZABETH ISAACSON
Chief Clerk of the House

Approved July 2, 1994

TERRY E. BRANSTAD
Governor