

SENATE FILE 473  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 354)

Passed Senate, Date 4/17/95 (p. 1235) Passed House, Date 4/21/95 (P. 1973)  
Vote: Ayes 48 Nays 0 Vote: Ayes 98 Nays 0  
Approved May 4, 1995

A BILL FOR

1 An Act relating to the refund of property taxes paid erroneously  
2 and providing effective and retroactive applicability dates.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SENATE FILE 473

S-3438

1 Amend Senate File 473 as follows:  
2 1. Page 1, by striking lines 1 through 18 and  
3 inserting the following:  
4 "Section 1. REFUND OF PROPERTY TAXES ERRONEOUSLY  
5 ASSESSED. Notwithstanding section 445.60, the board  
6 of supervisors of a county having a population of more  
7 than twenty-five thousand but not more than twenty-six  
8 thousand may refund the property taxes erroneously  
9 paid by a taxpayer with all interest, fees, and costs  
10 actually paid by the taxpayer. The refund shall apply  
11 only to property taxes erroneously paid by a taxpayer  
12 which resulted from an overassessment of the  
13 taxpayer's property for property taxes payable in the  
14 fiscal year beginning July 1, 1986, and for subsequent  
15 fiscal years through the fiscal year beginning July 1,  
16 1992.  
17 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This  
18 Act, being deemed of immediate importance, takes  
19 effect upon enactment, and applies retroactively to  
20 property taxes payable in the fiscal period beginning  
21 July 1, 1986, and ending June 30, 1993.  
22 Sec. 3. REPEAL. This Act is repealed effective  
23 June 15, 1995."

By STEWART IVERSON, Jr.  
WILLIAM PALMER

ALBERT SORENSEN  
DERRYL McLAREN

S.F. 473

S-3438 FILED APRIL 13, 1995  
*Adopted 4/17/95 (p. 1235)*

1 Section 1. Section 445.60, Code 1995, is amended to read  
2 as follows:

3 445.60 REFUNDING ERRONEOUS TAX.

4 The board of supervisors shall direct the county treasurer  
5 to refund to the taxpayer any tax or portion of a tax found to  
6 have been erroneously or illegally paid, with all interest,  
7 fees, and costs actually paid, together with six percent  
8 interest on the taxes erroneously or illegally paid, including  
9 interest, fees, and costs, from the time the taxes were paid.

10 A refund shall not be ordered or made unless a claim for  
11 refund is presented to the board within one-year five years of  
12 the date the tax was due, or if appealed to the board of  
13 review, the state board of tax review, or district court,  
14 within one-year five years of the final decision.

15 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act,  
16 being deemed of immediate importance, takes effect upon  
17 enactment, and applies retroactively to taxes due and payable  
18 in any fiscal year beginning on or after July 1, 1990.

19 EXPLANATION

20 This bill provides that a property taxpayer may apply to  
21 the county for a refund of property taxes erroneously paid for  
22 five years after the taxes were due along with 6 percent  
23 interest. Current law provides that a taxpayer must apply for  
24 refund within one year of the date the taxes were due.

25 The bill is effective upon enactment and applies to  
26 property taxes due and payable in any fiscal year beginning on  
27 or after July 1, 1990.

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(p.1613) H-Ways & Means 4/17/95  
H- 4/26/95 Amend & Do Pass (p.1970)

SENATE FILE 473  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 354)

(AS AMENDED AND PASSED BY THE SENATE APRIL 17, 1995)

ALL New Language by the Senate

Passed Senate, Date 4/17/95 (p.1235) Passed House, Date 4/27/95 (p.1973)

Vote: Ayes 48 Nays 0 Vote: Ayes 98 Nays 0

Approved May 4, 1995

A BILL FOR

1 An Act relating to the refund of property taxes paid erroneously  
2 and providing effective and retroactive applicability dates.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.F. 473

1 Section 1. REFUND OF PROPERTY TAXES ERRONEOUSLY ASSESSED.

2 Notwithstanding section 445.60, the board of supervisors of a  
3 county having a population of more than twenty-five thousand  
4 but not more than twenty-six thousand may refund the property  
5 taxes erroneously paid by a taxpayer with all interest, fees,  
6 and costs actually paid by the taxpayer. The refund shall  
7 apply only to property taxes erroneously paid by a taxpayer  
8 which resulted from an overassessment of the taxpayer's  
9 property for property taxes payable in the fiscal year  
10 beginning July 1, 1986, and for subsequent fiscal years  
11 through the fiscal year beginning July 1, 1992.

12 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act,  
13 being deemed of immediate importance, takes effect upon  
14 enactment, and applies retroactively to property taxes payable  
15 in the fiscal period beginning July 1, 1986, and ending June  
16 30, 1993.

17 Sec. 3. REPEAL. This Act is repealed effective June 15,  
18 1995.

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Mc Laren  
Palmer  
Deliberary

Succeeded By  
SF/HF 473

SSB-354

Ways & Means

SENATE FILE \_\_\_\_\_

BY (PROPOSED COMMITTEE ON WAYS  
AND MEANS BILL BY CHAIRPERSON  
PALMER)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

### A BILL FOR

1 An Act relating to the refund of property taxes paid erroneously  
2 and providing effective and applicability dates.

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

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2/11/86  
2/11/86  
By \_\_\_\_\_

1 Section 1. Section 445.60, Code 1995, is amended to read  
2 as follows:

3 445.60 REFUNDING ERRONEOUS TAX.

4 The board of supervisors shall direct the county treasurer  
5 to refund to the taxpayer any tax or portion of a tax found to  
6 have been erroneously or illegally paid, with all interest,  
7 fees, and costs actually paid. ~~A refund shall not be ordered~~  
8 ~~or made unless a claim for refund is presented to the board~~  
9 ~~within one year of the date the tax was due, or if appealed to~~  
10 ~~the board of review, the state board of tax review, or~~  
11 ~~district court, within one year of the final decision.~~

12 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act,  
13 being deemed of immediate importance, takes effect upon  
14 enactment, and applies retroactively to taxes due and payable  
15 in any fiscal year beginning on or after July 1, 1986.

16 EXPLANATION

17 This bill provides that a property taxpayer may apply to  
18 the county for a refund of property taxes erroneously paid,  
19 regardless of when the taxes were due and payable. Current  
20 law provides that a taxpayer must apply for refund within one  
21 year of the date the taxes were due.

22 The bill is effective upon enactment and applies to  
23 property taxes due and payable in any fiscal year beginning on  
24 or after July 1, 1986.

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Sec. 3. REPEAL. This Act is repealed effective June 15, 1995.

SENATE FILE 473

AN ACT

RELATING TO THE REFUND OF PROPERTY TAXES PAID ERRONEOUSLY  
AND PROVIDING EFFECTIVE AND RETROACTIVE APPLICABILITY  
DATES.

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

Section 1. REFUND OF PROPERTY TAXES ERRONEOUSLY ASSESSED. Notwithstanding section 445.60, the board of supervisors of a county having a population of more than twenty-five thousand but not more than twenty-six thousand may refund the property taxes erroneously paid by a taxpayer with all interest, fees, and costs actually paid by the taxpayer. The refund shall apply only to property taxes erroneously paid by a taxpayer which resulted from an overassessment of the taxpayer's property for property taxes payable in the fiscal year beginning July 1, 1986, and for subsequent fiscal years through the fiscal year beginning July 1, 1992.

Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act, being deemed of immediate importance, takes effect upon enactment, and applies retroactively to property taxes payable in the fiscal period beginning July 1, 1986, and ending June 30, 1993.

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LEONARD L. BOSWELL  
President of the Senate

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RON J. CORBETT  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 473, Seventy-sixth General Assembly.

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JOHN F. DWYER  
Secretary of the Senate

Approved May 4, 1995

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TERRY E. BRANSTAD  
Governor