

FEB 16 1999

LOCAL GOVERNMENT

HOUSE FILE
BY GARMAN

284

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

A BILL FOR

1 An Act relating to the time limit when a taxpayer may receive a
2 refund for erroneous property taxes paid and including an
3 effective and applicability date provision.

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

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HF 284

1 Section 1. Section 445.60, Code 1999, 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 five years of the date the tax was due, or if
10 appealed to the board of review, the state board of tax
11 review, or district court, within one-year five years of the
12 final decision.

13 Sec. 2. This Act, being deemed of immediate importance,
14 takes effect upon enactment and applies to taxes due on or
15 after the effective date.

16 EXPLANATION

17 The bill permits a property taxpayer to receive a refund
18 for erroneous property taxes paid if applied for within five
19 years for the date the tax was due or if appealed, five years
20 of the final decision. Present law limits the time to one
21 year but allows the county to go back five years to assess and
22 collect taxes on property omitted from assessment.

23 The bill is effective upon enactment and applies to taxes
24 due on or after the effective date.

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