

MAR 8 1999  
LOCAL GOVERNMENT

HOUSE FILE 538  
BY RICHARDSON

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

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

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HF 538

1 Section 1. Section 427.19, Code 1999, is amended by adding  
2 the following new unnumbered paragraph:

3 NEW UNNUMBERED PARAGRAPH. For the assessment year  
4 beginning January 1, 2000, and in all subsequent assessment  
5 years, in addition to any other application requirements, an  
6 owner of property eligible for an exemption under section  
7 427.1 shall annually file with the assessor a description of  
8 the property for which the exemption is claimed and shall  
9 state the reasons for which the property should be granted an  
10 exemption. The description and statement shall be filed by  
11 February 1 of each year. If the description and statement are  
12 not filed in a timely manner, the exemption shall not be  
13 allowed for that year. This section does not apply to  
14 property owned by the federal government, the state, or any  
15 political subdivisions of the state.

16 EXPLANATION

17 This bill requires that an owner of property eligible for a  
18 property tax exemption must annually file with the assessor a  
19 description of the property and the reasons for which the  
20 owner should be granted an exemption. The bill does not apply  
21 to property owned by the federal government, the state, or a  
22 political subdivision. The bill applies to the assessment  
23 year beginning January 1, 2000, and all subsequent assessment  
24 years.

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