

House Study Bill 164

Bill Text

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1 1 Section 1. Section [427.1](#), Code 2001, is amended by adding
1 2 the following new subsection:

1 3 NEW SUBSECTION. 33. Property owned and operated by an
1 4 Indian housing authority, as defined in 24 C.F.R. } 950.102,
1 5 created under Indian law, if a cooperative agreement has been
1 6 made with the local governing body agreeing to the exemption.
1 7 The exemption in this subsection is subject to the provisions
1 8 of subsection 14.

1 9 For purposes of this subsection:

1 10 a. "Indian law" means the code of an Indian tribe
1 11 recognized as eligible for services provided to Indians by the
1 12 United States secretary of the interior.

1 13 b. "Local governing body" means the county board of
1 14 supervisors if the property is located outside an incorporated
1 15 city or the governing body of the city in which the property
1 16 is located.

1 17 Sec. 2. IMPLEMENTATION OF ACT. Section 25B.7 does not
1 18 apply to the property tax exemption provided in section 1 of
1 19 this Act.

1 20 Sec. 3. EFFECTIVE DATE. This Act, being deemed of
1 21 immediate importance, takes effect upon enactment.

1 22 EXPLANATION

1 23 This bill exempts from property taxation property owned and
1 24 operated by Indian housing authorities. Indian housing
1 25 authorities are entities authorized to engage in or assist in
1 26 the development or operation of low-income housing for Indians
1 27 that is established under Indian or state law. The bill
1 28 provides that an exemption agreement must be signed by the
1 29 board of supervisors if the property is located outside a city
1 30 or otherwise by the city council. The bill also provides that
1 31 the state is not required to reimburse any local governments
1 32 as a result of the property tax exemption provided in the
1 33 bill.

1 34 The bill takes effect upon enactment.

1 35 LSB 2288HC 79

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