

Senate Study Bill 3197

Bill Text

PAG LIN

1 1 Section 1. ABATEMENT OF PROPERTY TAXES. Notwithstanding
1 2 the requirement for the filing of a claim for property tax
1 3 exemption by April 15 as provided in section [427.1](#), subsection
1 4 14, Code Supplement 1999, the board of supervisors of a county
1 5 having a population based upon the latest federal census of
1 6 more than one hundred eighty thousand but not more than two
1 7 hundred thousand shall abate the property taxes owed, with all
1 8 interest, fees, and costs, levied for the fiscal year
1 9 beginning July 1, 2000, which were payable during the fiscal
1 10 year beginning July 1, 2001, on the land and buildings of a
1 11 religious institution that did not receive a property tax
1 12 exemption for failure to file for the exemption. To receive
1 13 the abatement provided in this section, the religious
1 14 institution shall apply to the county board of supervisors by
1 15 October 1, 2002, and provide appropriate information
1 16 establishing that the lands and buildings for which the
1 17 abatement is sought were used by the religious institution for
1 18 its appropriate objects during the fiscal year beginning July
1 19 1, 2000. The abatement allowed under this section only
1 20 applies to property taxes, with all interests, fees, and
1 21 costs, levied for the fiscal year beginning July 1, 2000, and
1 22 due and payable in the fiscal year beginning July 1, 2001.

1 23 Sec. 2. EFFECTIVE AND RETROACTIVE DATES. This Act, being
1 24 deemed of immediate importance, takes effect upon enactment,
1 25 and applies retroactively to property taxes due and payable in
1 26 the fiscal year beginning July 1, 2001.

1 27 EXPLANATION

1 28 This bill requires the board of supervisors of a county
1 29 with a population between 180,000 and 200,000 to abate the
1 30 property taxes, with interest, fees, and costs, levied on the
1 31 lands and buildings of a religious institution for the 2000-
1 32 2001 fiscal year which are due and payable in the 2001-2002
1 33 fiscal year. The property taxes were levied because the
1 34 religious institution did not file a claim for a property tax
1 35 exemption. The bill provides that to receive the abatement,
2 1 the religious institution must apply by October 1, 2002, and
2 2 provide information establishing that the lands and buildings
2 3 were used as a religious institution.

2 4 The bill takes effect upon enactment and applies
2 5 retroactively to property taxes payable in the 2001-2002
2 6 fiscal year.

2 7 LSB 7167SC 79

2 8 mg/sh/8