

JAN 29 2003  
WAYS AND MEANS

HOUSE FILE 72  
BY JOCHUM

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

A BILL FOR

1 An Act relating to the classification as commercial property for  
2 property taxation of certain animal feeding operation  
3 structures and including an applicability date provision.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF-72

1 Section 1. Section 441.21, Code 2003, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 13. Beginning with valuations established  
4 on or after January 1, 2004, animal feeding operation  
5 structures, as defined in section 459.102, for which permits  
6 are required to be obtained pursuant to section 459.303, shall  
7 be valued as commercial property and shall be assessed at the  
8 same percentage of actual value as is all other commercial  
9 property.

10 Sec. 2. APPLICABILITY. This Act applies to assessment  
11 years beginning on or after January 1, 2004.

12 EXPLANATION

13 This bill provides that animal feeding operation structures  
14 for which construction permits are required to be obtained  
15 from the department of natural resources are to be assessed as  
16 commercial property instead of agricultural property for  
17 property tax purposes.

18 The bill applies to assessment years beginning on or after  
19 January 1, 2004.

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