

**Senate File 2258 - Introduced**

SENATE FILE 2258  
BY KREIMAN

**A BILL FOR**

1 An Act establishing a property classification presumption for  
2 certain property for purposes of property assessment and  
3 taxation.

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

1 Section 1. NEW SECTION. 441.21A Agricultural property —  
2 presumption.

3 1. For property assessment and taxation purposes, if a  
4 taxpayer files all of the following with the assessor on or  
5 before April 15 of each assessment year, a presumption is  
6 created that the property described in the affidavit under  
7 paragraph "b" is agricultural property:

8 a. A copy of the taxpayer's schedule F or federal internal  
9 revenue service form 4835 that was filed by the taxpayer for  
10 the previous income tax year.

11 b. An affidavit signed by the taxpayer that includes a  
12 legal description of all tracts of land and the improvements  
13 and structures located on them which are in good faith used  
14 primarily for agricultural purposes, except buildings which are  
15 primarily used or intended for human habitation.

16 2. This section applies to valuations established on or  
17 after January 1, 2011.

18 EXPLANATION

19 This bill creates a presumption that certain property is  
20 agricultural property for property assessment and taxation  
21 purposes. Such a presumption is established if the taxpayer  
22 files with the assessor on or before April 15 of each  
23 assessment year a copy of the taxpayer's schedule F ("Profit  
24 or Loss From Farming") or federal internal revenue service  
25 form 4835 ("Farm Rental Income and Expenses") that was filed by  
26 the taxpayer for the previous income tax year and an affidavit  
27 signed by the taxpayer that includes a legal description of all  
28 tracts of land and the improvements and structures located on  
29 them owned by the taxpayer and used primarily for agricultural  
30 purposes.

31 The bill applies to valuations established on or after  
32 January 1, 2011.