

**House File 2221 - Introduced**

HOUSE FILE 2221

BY HEATON

**A BILL FOR**

1 An Act relating to the classification of certain property used  
2 for human habitation as residential property.

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

1 Section 1. Section 441.21, Code Supplement 2011, is amended  
2 by adding the following new subsection:

3 NEW SUBSECTION. 13. *a.* Beginning with valuations  
4 established on or after January 1, 2013, as used in this  
5 section, "*residential property*" includes that portion of  
6 a building or structure situated on the stories above the  
7 ground floor and a proportionate share of the land upon  
8 which the building or structure is situated that is used  
9 for human habitation even if the use for human habitation  
10 is not the primary use of the building or structure if the  
11 building or structure consists of three or fewer stories  
12 and not less than seventy-five percent of the structural  
13 components of the building or structure are more than thirty  
14 years old. Accordingly, the assessor may assign more than  
15 one classification to a parcel of property satisfying the  
16 requirements of this subsection.

17 *b.* For the purposes of this subsection, "*structural*  
18 *components*" means footings, foundations, columns, load-bearing  
19 walls, beams, girders, rafters, joists, trusses, lateral  
20 bracing, and all other components of a building or structure  
21 which are essential to the structural stability of the building  
22 or structure as a whole.

23 EXPLANATION

24 This bill provides that beginning with valuations  
25 established on or after January 1, 2013, residential property  
26 includes that portion of a building or structure situated on  
27 stories above the ground floor and a proportionate share of the  
28 land upon which the building or structure is situated that is  
29 used for human habitation even if the use for human habitation  
30 is not the primary use of the building or structure if the  
31 building or structure consists of three or fewer stories and  
32 not less than 75 percent of the structural components of the  
33 building or structure are more than 30 years old. The bill  
34 defines "structural components". The bill allows the assessor  
35 to assign more than one classification to a parcel of property

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1 satisfying the requirements of the bill.