

House File 240 - Introduced

HOUSE FILE 240

BY KAUFMANN

A BILL FOR

1 An Act relating to the property tax exemptions for cemetery
2 associations and religious institutions.

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

1 Section 1. Section 427.1, subsections 6 and 8, Code 2011,
2 are amended to read as follows:

3 6. *Property of cemetery associations.* Burial grounds,
4 mausoleums, buildings, and equipment owned and operated by
5 cemetery associations and used exclusively for the maintenance
6 and care of the cemeteries devoted to interment of human bodies
7 and human remains. The exemption granted by this subsection
8 shall apply to burial grounds, mausoleums, buildings, and
9 equipment owned by a cemetery association and leased to another
10 person if such property is used exclusively for the maintenance
11 and care of the cemeteries devoted to interment of human bodies
12 and human remains, and if the revenues resulting from the
13 lease are used by the cemetery association exclusively for the
14 maintenance and care of the property. The exemption granted by
15 this subsection shall not apply to any property used for the
16 practice of mortuary science.

17 8. *Property of religious, literary, and charitable*
18 *societies.* All grounds and buildings used or under construction
19 by literary, scientific, charitable, benevolent, agricultural,
20 and religious institutions and societies solely for their
21 appropriate objects, not exceeding three hundred twenty
22 acres in extent and not leased or otherwise used or under
23 construction with a view to pecuniary profit. However,
24 an organization mentioned in this subsection whose primary
25 objective is to preserve land in its natural state may own or
26 lease land not exceeding three hundred twenty acres in each
27 county for its appropriate objects. All deeds or leases by
28 which such property is held shall be filed for record before
29 the property herein described shall be omitted from the
30 assessment. The exemption granted by this subsection shall
31 apply to burial grounds, mausoleums, buildings, and equipment
32 owned by a religious institution and leased to another person
33 if such property is used exclusively for the maintenance
34 and care of a cemetery devoted to interment of human bodies
35 and human remains, and if the revenues resulting from the

1 lease are used by the religious institution exclusively for
2 the maintenance and care of the cemetery or the grounds and
3 buildings of the religious institution. Such a lease by a
4 religious institution relating to a cemetery shall not be
5 deemed to be with a view to pecuniary profit or for commercial
6 purposes. All such property shall be listed upon the tax
7 rolls of the district or districts in which it is located and
8 shall have ascribed to it an actual fair market value and an
9 assessed or taxable value, as contemplated by section 441.21,
10 whether such property be subject to a levy or be exempted as
11 herein provided and such information shall be open to public
12 inspection.

13 EXPLANATION

14 This bill amends the property tax exemptions under Code
15 section 427.1 for cemetery associations and religious
16 institutions.

17 The bill provides that the exemption granted to certain
18 property owned and operated by cemetery associations also
19 applies to burial grounds, mausoleums, buildings, and equipment
20 owned by a cemetery association and leased to another person
21 if such property is used exclusively for the maintenance and
22 care of the cemeteries devoted to interment of human bodies
23 and human remains, and if the revenues resulting from the
24 lease are used by the cemetery association exclusively for the
25 maintenance and care of the property.

26 The bill provides that the property tax exemption granted to
27 the property and grounds of religious institutions also applies
28 to burial grounds, mausoleums, buildings, and equipment owned
29 by a religious institution and leased to another person if
30 such property is used exclusively for the maintenance and care
31 of a cemetery devoted to interment of human bodies and human
32 remains, and if the revenues resulting from the lease are used
33 by the religious institution exclusively for the maintenance
34 and care of the cemetery or the grounds and buildings of the
35 religious institution. The bill states that such a lease by

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1 a religious institution relating to a cemetery shall not be
2 deemed to be with a view to pecuniary profit or for commercial
3 purposes.