

House Study Bill 184 - Introduced

HOUSE FILE _____

BY (PROPOSED COMMITTEE ON
VETERANS AFFAIRS BILL BY
CHAIRPERSON CHAMBERS)

A BILL FOR

1 An Act exempting all or a portion of homesteads owned by
2 certain disabled veterans from property taxation.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 427.1, Code 2011, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 38. *Homestead of disabled soldier.* To the
4 extent provided in this subsection, the buildings and grounds
5 of the homestead owned by an honorably discharged disabled
6 veteran with a service-connected disability shall be exempt
7 from taxation. The percentage of value exempted under this
8 subsection is equal to the disabled veteran's service-connected
9 disability rating, expressed as a percentage, as certified by
10 the United States department of veterans affairs. "*Disabled*
11 *veteran*" means a veteran as defined in section 35.1 who has a
12 service-connected disability certified by the United States
13 department of veterans affairs, pursuant to 38 C.F.R. ch. 1,
14 pt. 4. "*Homestead*" means as defined in section 425.11.

15 EXPLANATION

16 This bill requires that the buildings and grounds of the
17 homestead of certain disabled veterans be exempt from property
18 taxes to the extent of the disabled veteran's service-connected
19 disability rating.

20 Code section 25B.7 applies to the property tax exemption in
21 this bill. That Code section requires state funding in order
22 to implement a property tax exemption.