

**House File 483 - Introduced**

HOUSE FILE 483

BY KELLEY

**A BILL FOR**

1 An Act providing that the exemption from property taxes for  
2 pollution-control property does not apply to property  
3 used as part of certain confinement feeding operations and  
4 including applicability provisions.

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

1 Section 1. Section 427.1, subsection 19, paragraph e,  
2 subparagraph (1), Code 2015, is amended to read as follows:

3 (1) a. For the purposes of this subsection,  
4 "*pollution-control property*" means personal property or  
5 improvements to real property, or any portion thereof, used  
6 primarily to control or abate pollution of any air or water of  
7 this state or used primarily to enhance the quality of any air  
8 or water of this state and "*recycling property*" means personal  
9 property or improvements to real property or any portion of  
10 the property, used primarily in the manufacturing process and  
11 resulting directly in the conversion of waste glass, waste  
12 plastic, wastepaper products, waste paperboard, or waste wood  
13 products into new raw materials or products composed primarily  
14 of recycled material. In the event such property shall also  
15 serve other purposes or uses of productive benefit to the owner  
16 of the property, only such portion of the assessed valuation  
17 thereof as may reasonably be calculated to be necessary for  
18 and devoted to the control or abatement of pollution, to the  
19 enhancement of the quality of the air or water of this state,  
20 or for recycling shall be exempt from taxation under this  
21 subsection.

22 b. Notwithstanding subparagraph division (a),  
23 "*pollution-control property*" does not include personal or real  
24 property used for purposes of maintaining animals as part of  
25 a confinement feeding operation under chapter 459. However,  
26 "*pollution-control property*" does include personal or real  
27 property used for purposes of maintaining livestock as part of  
28 a small animal feeding operation as defined in section 459.102.

29 Sec. 2. APPLICABILITY. This Act applies to assessment years  
30 beginning on or after January 1, 2016.

31 EXPLANATION

32 The inclusion of this explanation does not constitute agreement with  
33 the explanation's substance by the members of the general assembly.

34 BILL. This bill makes changes relating to property that  
35 is exempt from property tax, specifically pollution-control

1 property used to control or abate air or water pollution or  
2 alternatively to enhance air or water quality. The bill  
3 provides that pollution-control property does not include  
4 such property used for maintaining animals that are part of a  
5 confinement feeding operation, unless the property is used in  
6 a small animal feeding operation (Code section 459.102). The  
7 bill applies to assessment years beginning on or after January  
8 1, 2016.

9     TERMS. A confinement feeding operation is a totally roofed  
10 area used to maintain animals (cattle, swine, horses, sheep,  
11 chickens, turkeys, or fish) for at least 45 days. Animal unit  
12 capacity is determined by multiplying the maximum number of  
13 animals under each category of animal based on weight that may  
14 be confined at one time by a per animal equivalency factor then  
15 adding those sums together. A small animal feeding operation  
16 has an animal unit capacity of 500 or fewer animal units.