

House File 82 - Introduced

HOUSE FILE 82

BY JACOBY

A BILL FOR

1 An Act providing a property assessment adjustment for certain
2 property of persons who have attained the age of sixty-seven
3 years, six months, providing a penalty, and including
4 retroactive and other applicability provisions.

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

1 Section 1. NEW SECTION. 425B.1 Homestead assessed value
2 adjustment — purpose.

3 A person who owns a homestead and who meets the
4 qualifications provided in this chapter is eligible for an
5 adjustment in the assessed value of the person's homestead, as
6 provided in this chapter, to prevent an increase in such value.

7 Sec. 2. NEW SECTION. 425B.2 Definitions.

8 As used in this chapter, unless the context otherwise
9 requires:

10 1. "*Assessed value*" means the actual value prior to any
11 adjustment pursuant to section 441.21, subsection 4.

12 2. "*Base assessment year*" means the assessment year
13 beginning in the base year.

14 3. "*Base year*" means the calendar year last ending before
15 the claim is filed.

16 4. "*Claimant*" means a person filing a claim for adjustment
17 under this chapter who has attained the age of sixty-seven
18 years, six months on or before December 31 of the base year and
19 is domiciled in this state at the time the claim is filed or at
20 the time of the person's death in the case of a claim filed by
21 the executor or administrator of the claimant's estate.

22 5. "*Homestead*" means the same as defined in section 425.11.

23 6. "*Owned*" means owned by an owner as defined in section
24 425.11.

25 Sec. 3. NEW SECTION. 425B.3 Right to file a claim.

26 The right to file a claim for an assessed value adjustment
27 under this chapter may be exercised by the claimant or on
28 behalf of a claimant by the claimant's legal guardian, spouse,
29 or attorney, or by the executor or administrator of the
30 claimant's estate. If a claimant dies after having filed a
31 claim for adjustment, the amount of any adjustment shall be
32 made as if the claimant had not died.

33 Sec. 4. NEW SECTION. 425B.4 Claim for adjustment.

34 1. Subject to the limitations provided in this chapter,
35 a claimant may annually claim an adjustment of the assessed

1 value of the claimant's homestead for the base assessment year.
2 The adjustment claim shall be filed with the county assessor
3 between January 1 and February 15 immediately following
4 the close of the base assessment year. However, in case of
5 sickness, absence, or other disability of the claimant, or
6 if in the judgment of the county assessor good cause exists,
7 the county assessor may extend the time for filing a claim for
8 adjustment through June 30 of the same calendar year.

9 2. The county assessor shall notify the department of
10 revenue by March 1 of the number of claimants receiving
11 adjustments under this chapter and the total amount of the
12 reduced assessed values for the base assessment year.

13 Sec. 5. NEW SECTION. **425B.5 Adjustment — maximum tax**
14 **dollars levied.**

15 If the claimant meets the criteria for an adjustment under
16 this chapter, the assessed value of the claimant's homestead in
17 the base assessment year shall be adjusted, but not increased,
18 to equal the assessed value, as such assessed value may have
19 been adjusted pursuant to this chapter, in the assessment year
20 preceding the base assessment year. If the amount of property
21 taxes levied against the adjusted assessment exceeds the amount
22 of property taxes levied against the property in the fiscal
23 year for which taxes were first levied against an adjusted
24 assessment under this chapter, the treasurer shall subtract the
25 difference from the amount due.

26 Sec. 6. NEW SECTION. **425B.6 Administration.**

27 The director of revenue shall make available suitable forms
28 for claiming an assessed value adjustment with instructions
29 for claimants. Each assessor and county treasurer shall make
30 available the forms and instructions. The claim shall be in a
31 form as the director may prescribe.

32 Sec. 7. NEW SECTION. **425B.7 Proof of claim.**

33 1. Every claimant shall give the department of revenue, in
34 support of the claim, reasonable proof of:

35 a. Age.

1 *b.* Changes of homestead.

2 *c.* Size and nature of the property claimed as the homestead.

3 2. The director of revenue may require any additional proof
4 necessary to support a claim.

5 Sec. 8. NEW SECTION. **425B.8 Audit — denial.**

6 If on the audit of a claim for adjustment under this chapter,
7 the director of revenue determines the claim is not allowable,
8 the director shall notify the claimant of the denial and the
9 reasons for it. The director shall not deny a claim after
10 three years from October 31 of the year in which the claim was
11 filed. The director shall give notification to the county
12 assessor of the denial of the claim and the county assessor
13 shall instruct the county treasurer to proceed to collect the
14 tax that would have been levied on the applicable adjusted
15 assessed value in the same manner as other property taxes
16 due and payable are collected, if the property on which the
17 adjustment was granted is still owned by the claimant.

18 Sec. 9. NEW SECTION. **425B.9 Waiver of confidentiality.**

19 1. A claimant shall expressly waive any right to
20 confidentiality relating to all information available to the
21 county assessor who shall hold the information confidential
22 except that it may be used as evidence to disallow the assessed
23 value adjustment.

24 2. The department of revenue may release information
25 pertaining to a person's eligibility or claim for or receipt of
26 the assessed value adjustment to an employee of the department
27 of inspections and appeals in the employee's official conduct
28 of an audit or investigation.

29 Sec. 10. NEW SECTION. **425B.10 False claim — penalty.**

30 A person who makes a false affidavit for the purpose of
31 obtaining an adjustment in assessed value provided for in
32 this chapter or who knowingly receives the adjustment without
33 being legally entitled to it or makes claim for the adjustment
34 in more than one county in the state without being legally
35 entitled to it is guilty of a fraudulent practice. The claim

1 same assessed value as for the previous fiscal year. The bill
2 specifies that assessed value is the actual value prior to any
3 rollback being applied.

4 The bill provides that a person who makes a false affidavit
5 for the purpose of obtaining an adjustment, knowingly receives
6 the adjustment without being legally entitled to it, or makes
7 claim for the adjustment in more than one county without being
8 legally entitled to it is guilty of a fraudulent practice and
9 is subject to a criminal penalty.

10 The bill applies retroactively to January 1, 2021, for
11 assessment years beginning on or after that date and applies to
12 claims filed on or after January 1, 2022, for the adjustments.