

Senate File 12 - Introduced

SENATE FILE 12
BY LOFGREN

A BILL FOR

1 An Act relating to approval procedures for claims for the
2 military service property tax exemption and including
3 applicability provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 426A.14, subsection 3, Code 2021, is
2 amended to read as follows:

3 3. a. Not later than July 6 of each year, the assessor
4 shall remit the claims and designations of property to the
5 county auditor with the assessor's recommendation for allowance
6 or disallowance.

7 b. Prior to making a recommendation for allowance or
8 disallowance, the assessor may request that the executive
9 director or administrator recognized as a county veteran
10 service officer under section 35B.6 verify the eligibility
11 of the claimant. If the assessor makes such a request, the
12 executive director or administrator shall make a determination
13 of eligibility and shall provide a written statement of
14 findings based on a review of the applicable certificate of
15 satisfactory service, order of separation from service, order
16 transferring to inactive status, reserve, or retirement, or
17 honorable discharge, or certified copy of any such document
18 recorded in the office of the county recorder under section
19 426A.13.

20 c. If the assessor recommends disallowance of a claim, the
21 assessor shall submit the reasons for the recommendation, in
22 writing, to the county auditor.

23 Sec. 2. APPLICABILITY. This Act applies to claims for
24 military service property tax exemptions filed for assessment
25 years beginning on or after January 1, 2022.

26 EXPLANATION

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

29 Code chapter 426A establishes the requirements and
30 procedures for claiming the military service property tax
31 exemption. Part of the information required for each claim
32 includes the volume and page on which the certificate of
33 satisfactory service, order of separation, retirement,
34 furlough to reserve, inactive status, or honorable discharge or
35 certified copy thereof is recorded in the office of the county

1 recorder. Under Code section 426A.14, not later than July 6
2 of each year, the assessor is required to remit the claims
3 and designations of property to the county auditor with the
4 assessor's recommendation for allowance or disallowance.

5 This bill authorizes the assessor, prior to making a
6 recommendation for allowance or disallowance, to request that
7 the executive director or administrator recognized as a county
8 veteran service officer verify the eligibility of the claimant.
9 After such a request, the bill requires the executive director
10 or administrator to verify the claimant's eligibility and make
11 a written statement of findings after review of the relevant
12 documents or copies thereof filed with the county recorder.

13 The bill applies to claims for military service property tax
14 exemptions filed for assessment years beginning on or after
15 January 1, 2022.