

Senate File 2083 - Introduced

SENATE FILE 2083

BY DICKEY

A BILL FOR

1 An Act relating to the abatement of property taxes owed on
2 property owned by certain volunteer emergency services
3 providers and including effective date and applicability
4 provisions.

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

1 Section 1. NEW SECTION. 427.7 Petition for abatement of
2 taxes — volunteer emergency services provider.

3 1. a. A volunteer emergency services provider whose
4 homestead is located in the local service area of the volunteer
5 agency or entity for which the individual is a volunteer and
6 who has been a volunteer emergency services provider for five
7 or more years, earns less than five thousand dollars per year
8 for service as a volunteer emergency services provider, and
9 is in good standing with the provider's volunteer agency or
10 entity, including being active in monthly meetings, training,
11 and response calls, may file a petition, duly sworn to, with
12 the board of supervisors of the county where the petitioner's
13 homestead is located, requesting abatement of property taxes
14 and special assessments assessed on the individual's homestead,
15 and giving other information as the board may require.

16 b. For purposes of this section:

17 (1) "*Homestead*" means the same as defined in section 425.11.

18 (2) "*Volunteer emergency services provider*" means the same as
19 defined in section 100B.14, subsection 2.

20 2. The petition filed with the board of supervisors shall
21 be on a form prescribed by the department of management and
22 shall specify the type of abatement sought under subsection 3.
23 Following receipt of the petition, the board of supervisors
24 shall forward a copy of the petition to the governing body of
25 each taxing authority that levies taxes or special assessments
26 on the homestead. If the board of supervisors approves the
27 abatement, the abatement shall apply to all applicable taxes
28 and special assessments on the homestead, excluding those for
29 which an objection by the governing body taxing authority
30 was filed with the board of supervisors within thirty days
31 of the board providing a copy of the petition. The board
32 of supervisors may order the county treasurer to abate the
33 collection of the taxes and special assessments that are
34 assessed against the petitioner's homestead for the assessment
35 year during which the petition is filed and, if specified by

1 the board, the taxes and special assessments for one or more
2 future years, subject to the petitioner continuing to meet the
3 qualifications of this section. The abatement approved by
4 the board of supervisors shall apply to the taxes and special
5 assessments of taxing authorities for which an objection was
6 not filed and shall not exceed the amounts specified under
7 subsection 3.

8 3. The board of supervisors may approve a petition under
9 this section by authorizing an abatement of taxes and special
10 assessments, not to exceed the following:

11 a. For a volunteer emergency services provider that is
12 a volunteer fire fighter, as defined in section 85.61, an
13 abatement of all taxes and special assessments imposed by the
14 provider's volunteer agency or entity for fire protection
15 service or an abatement of ten percent of all taxes imposed on
16 the homestead.

17 b. For a volunteer emergency service provider that is
18 a reserve peace officer as defined in section 80D.1A, an
19 emergency medical care provider as defined in section 147A.1,
20 or other personnel having voluntary emergency service duties
21 and who are not paid full-time by the agency or entity, an
22 abatement of ten percent of all taxes imposed on the homestead.

23 c. For a volunteer emergency service provider who has
24 been a volunteer emergency service provider for twenty or
25 more years, notwithstanding the active service requirements
26 under subsection 1, an abatement of ten percent of all taxes
27 imposed on the homestead during the remainder of the volunteer
28 emergency service provider's life so long as the provider's
29 homestead is in the local service area of the agency or entity
30 for which the provider was a volunteer.

31 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate
32 importance, takes effect upon enactment.

33 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies
34 retroactively to assessment years beginning on or after January
35 1, 2022.

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EXPLANATION

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

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4 This bill authorizes a volunteer emergency services
5 provider, as defined in Code section 100B.14(2), whose
6 homestead is located in the local service area for which the
7 provider is a volunteer and who has been a volunteer emergency
8 services provider for five or more years, earns less than
9 \$5,000 per year for service as a volunteer emergency services
10 provider, and is in good standing with the provider's volunteer
11 agency or entity, to file a petition with the county board of
12 supervisors, requesting abatement of property taxes and special
13 assessments assessed on the individual's homestead and giving
14 other information as the board may require.

15 The petition filed with the board of supervisors shall
16 specify the type of abatement sought under the bill. Following
17 receipt of the petition, the board of supervisors shall forward
18 a copy of the petition to the governing body of each taxing
19 authority that levies taxes or special assessments on the
20 homestead. If the board of supervisors approves the abatement,
21 the abatement shall apply to all applicable taxes and special
22 assessments on the homestead, excluding those for which an
23 objection by the governing body taxing authority was filed with
24 the board of supervisors within 30 days of the board providing
25 a copy of the petition. The board of supervisors may order
26 the abatement of the taxes and special assessments that are
27 assessed against the petitioner's homestead for the assessment
28 year during which the petition is filed and, if specified by
29 the board, the taxes and special assessments for one or more
30 future years, subject to the petitioner continuing to meet the
31 qualifications of the bill. The approved abatement shall not
32 exceed the following: (1) for a volunteer emergency services
33 provider that is a volunteer fire fighter, an abatement of
34 all taxes and special assessments imposed by the provider's
35 volunteer agency or entity for fire protection service or an

1 abatement of 10 percent of all taxes imposed on the homestead;
2 (2) for a volunteer emergency service provider that is a
3 reserve peace officer, an emergency medical care provider,
4 or other personnel having voluntary emergency service duties
5 and who are not paid full-time by the agency or entity, an
6 abatement of 10 percent of all taxes imposed on the homestead;
7 and (3) for a volunteer emergency service provider who has
8 been a volunteer emergency service provider for 20 or more
9 years, an abatement of 10 percent of all taxes imposed on the
10 homestead during the remainder of the volunteer emergency
11 service provider's life so long as the provider's homestead is
12 in the local service area of the agency or entity for which the
13 provider was a volunteer.

14 The bill takes effect upon enactment and applies
15 retroactively to assessment years beginning on or after January
16 1, 2022.