

**Senate File 2375 - Introduced**

SENATE FILE 2375

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 2083)

**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 retroactive  
4 applicability 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 and  
12 accompanied by certification of good standing from the chief  
13 officer of the petitioner's volunteer agency or entity, with  
14 the board of supervisors of the county where the petitioner's  
15 homestead is located, requesting abatement of property taxes  
16 and special assessments assessed on the individual's homestead  
17 by a taxing authority other than a school district or a merged  
18 area or community college under chapter 260C, and giving other  
19 information as the board may require.

20 b. For purposes of this section:

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

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

24 2. The petition filed with the board of supervisors shall  
25 be on a form prescribed by the department of management and  
26 shall specify the type of abatement sought under subsection 3.  
27 Following receipt of the petition, the board of supervisors  
28 shall forward a copy of the petition to the governing body of  
29 each taxing authority not excluded under subsection 1 that  
30 levies taxes or special assessments on the homestead. If the  
31 board of supervisors approves the abatement, the abatement  
32 shall apply to all applicable taxes and special assessments  
33 on the homestead, excluding those for which an objection by  
34 the governing body taxing authority was filed with the board  
35 of supervisors within thirty days of the board providing a

1 copy of the petition. The board of supervisors may order the  
2 county treasurer to abate the collection of the taxes and  
3 special assessments that are assessed against the petitioner's  
4 homestead for the assessment year during which the petition is  
5 filed and, if specified by the board, the taxes and special  
6 assessments for one or more future years, subject to the  
7 petitioner continuing to meet the qualifications of this  
8 section. The abatement approved by the board of supervisors  
9 shall apply to the taxes and special assessments of taxing  
10 authorities for which an objection was not filed and shall not  
11 exceed the amount specified under subsection 3.

12 3. The board of supervisors may approve a petition under  
13 this section by authorizing an abatement of taxes and special  
14 assessments specified under subsection 1, paragraph "a", not  
15 to exceed the following:

16 a. For a volunteer emergency services provider that does not  
17 meet the requirements of paragraph "b", an amount equal to ten  
18 percent of all such taxes and special assessments due on the  
19 homestead, not to exceed five hundred dollars.

20 b. For a volunteer emergency services provider who has been  
21 a volunteer emergency services provider for twenty or more  
22 years, notwithstanding the active service requirements under  
23 subsection 1, an amount equal to ten percent of all such taxes  
24 and special assessments due on the homestead, not to exceed  
25 five hundred dollars per year, during the remainder of the  
26 volunteer emergency services provider's life, so long as the  
27 provider's homestead is in the local service area of the agency  
28 or entity for which the provider was a volunteer.

29 4. The amount of the abatement shall be apportioned among  
30 such property tax levies and special assessments in the  
31 proportion that each applicable levy or assessment makes up the  
32 total amount of such taxes and special assessments due on the  
33 homestead by the applicable taxing authorities for which an  
34 objection was not filed.

35 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate

1 importance, takes effect upon enactment.

2 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
3 retroactively to assessment years beginning on or after January  
4 1, 2022.

5 EXPLANATION

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

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

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

1 bill. The approved abatement shall not exceed the following:  
2 (1) for a volunteer emergency services provider that has not  
3 been a volunteer for at least 20 years, an abatement of 10  
4 percent of all applicable taxes and special assessments imposed  
5 on the homestead, not to exceed \$500; and (2) for a volunteer  
6 emergency service provider who has been a volunteer emergency  
7 service provider for 20 or more years, an abatement of 10  
8 percent of all applicable taxes and special assessments imposed  
9 on the homestead, not to exceed \$500, during the remainder of  
10 the volunteer emergency service provider's life so long as the  
11 provider's homestead is in the local service area of the agency  
12 or entity for which the provider was a volunteer.

13 The bill also specifies the method of apportioning the  
14 abatement among each applicable levy and special assessment.

15 The bill takes effect upon enactment and applies  
16 retroactively to assessment years beginning on or after January  
17 1, 2022.