

**Senate File 2086 - Introduced**

SENATE FILE 2086

BY ZUMBACH

**A BILL FOR**

1 An Act exempting certain structures from inclusion in property  
2 assessments, and including effective date and retroactive  
3 applicability provisions.

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

1 Section 1. Section 427A.1, Code 2024, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 6A. Notwithstanding the other provisions  
4 of this section, a structure shall not be assessed and taxed  
5 as real property if the structure is described by all of the  
6 following:

7 a. The structure is not connected to a gas, electricity,  
8 water, or sewer utility.

9 b. The structure is no larger than six hundred square feet.

10 c. The structure is not anchored to a permanent foundation  
11 except by the structure's own weight.

12 d. The structure is able to be moved off the property  
13 without deconstructing, dismantling, or otherwise disassembling  
14 the structure.

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

17 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
18 retroactively to assessment years beginning on or after January  
19 1, 2024.

20 EXPLANATION

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

23 This bill prohibits a structure from being assessed and  
24 taxed as real property if it is not connected to a utility  
25 (water, sewage, gas, or electricity); is no larger than 600  
26 square feet; is not anchored to a permanent foundation except  
27 by the structure's own weight; and is able to be moved off the  
28 property without deconstructing, dismantling, or otherwise  
29 disassembling the structure.

30 The bill is effective upon enactment and applies  
31 retroactively to assessment years beginning on or after January  
32 1, 2024.