

**Senate File 2424 - Introduced**

SENATE FILE 2424

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 555)

(SUCCESSOR TO SF 113)

**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 revenue and shall  
26 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 determines that the petitioner satisfies  
32 the criteria under this section, the abatement shall apply to  
33 all applicable taxes and special assessments on the homestead,  
34 excluding those for which an objection by the governing body  
35 taxing authority was filed with the board of supervisors within

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

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

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

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

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



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

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

17 The bill takes effect upon enactment and applies  
18 retroactively to assessment years beginning on or after January  
19 1, 2024.