

House File 2208 - Introduced

HOUSE FILE 2208
BY BAGNIEWSKI

A BILL FOR

- 1 An Act related to the meaning of residential property for
- 2 purposes of property taxation.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 441.21, subsection 14, Code 2026, is
2 amended by adding the following new paragraph:

3 NEW PARAGRAPH. *Od.* Beginning with valuations established on
4 or after January 1, 2027, a single-family home that is owned
5 by the titleholder of more than ten single-family homes in
6 Iowa shall not be classified as residential property under this
7 subsection and shall be classified as commercial property. For
8 purposes of this paragraph, "single-family home" means a parcel
9 that is used or intended for human habitation containing one
10 dwelling unit.

11 EXPLANATION

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

14 This bill prohibits single-family homes that are owned by
15 a titleholder of more than 10 single-family homes from being
16 classified as residential property for purposes of property
17 taxation. Instead, a single-family home that is owned by a
18 titleholder who owns more than 10 single-family homes shall be
19 classified as commercial for property tax purposes. The bill
20 defines "single-family home" to mean a parcel that is used or
21 intended for human habitation containing one dwelling unit.