

House File 444 - Introduced

HOUSE FILE 444

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A BILL FOR

1 An Act relating to property assessment and property taxation
2 by creating a recreational class of real property for golf
3 courses.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 441.21, subsection 8, paragraph b, Code
2 2025, is amended to read as follows:

3 b. Notwithstanding paragraph "a", any construction or
4 installation of a solar energy system on property classified
5 as agricultural, recreational, residential, commercial, or
6 industrial property shall not increase the actual, assessed, and
7 taxable values of the property for five full assessment years.

8 Sec. 2. Section 441.21, subsections 9 and 10, Code 2025, are
9 amended to read as follows:

10 9. Not later than November 1, 1979, and November 1 of
11 each subsequent year, the director shall certify to the county
12 auditor of each county the percentages of actual value at which
13 residential property, agricultural property, commercial property,
14 industrial property, recreational property, property valued by
15 the department of revenue pursuant to chapters 428 and 438,
16 property valued by the department of revenue pursuant to chapter
17 434, and property valued by the department of revenue pursuant to
18 chapter 437 in each assessing jurisdiction in the county shall be
19 assessed for taxation, including for assessment years beginning
20 on or after January 1, 2022, the percentages used to apply the
21 assessment limitations under subsection 5, paragraphs "b" and
22 "c". The county auditor shall proceed to determine the assessed
23 values of agricultural property, residential property, commercial
24 property, industrial property, recreational property, property
25 valued by the department of revenue pursuant to chapters 428 and
26 438, property valued by the department of revenue pursuant to
27 chapter 434, and property valued by the department of revenue
28 pursuant to chapter 437 by applying such percentages to the
29 current actual value of such property, as reported to the county
30 auditor by the assessor, and the assessed values so determined
31 shall be the taxable values of such properties upon which the
32 levy shall be made.

33 10. The percentages of actual value computed by the
34 department of revenue for agricultural property, residential
35 property, commercial property, industrial property, recreational

1 property, property valued by the department of revenue pursuant
2 to chapters 428 and 438, property valued by the department
3 of revenue pursuant to chapter 434, and property valued by
4 the department of revenue pursuant to chapter 437, including
5 for assessment years beginning on or after January 1, 2022,
6 the percentages used to apply the assessment limitations under
7 subsection 5, paragraphs "b" and "c", and used to determine
8 assessed values of those classes of property do not constitute
9 a rule as defined in section 17A.2, subsection 11.

10 Sec. 3. Section 441.21, Code 2025, is amended by adding the
11 following new subsection:

12 NEW SUBSECTION. 15. a. For valuations established for the
13 assessment year beginning January 1, 2026, and each assessment
14 year thereafter, recreational property shall be valued as a
15 separate class of property and shall be assessed at seventy-five
16 percent of its actual value.

17 b. Recreational property is subject to reassessment by the
18 assessor and is subject to the same equalization percentage
19 amount determined by the director of revenue pursuant to section
20 441.49 as is ordered for commercial property.

21 c. For purposes of this subsection, "recreational property"
22 means a golf course, if such property is operated as a commercial
23 enterprise and otherwise subject to taxation.

24 EXPLANATION

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

27 This bill creates a new class of property, recreational
28 property, for purposes of property assessment and taxation,
29 beginning with valuations established on or after January 1,
30 2026. The bill describes recreational property as a golf course
31 operated as a commercial enterprise and subject to taxation.

32 The bill provides that for valuations established for the
33 assessment year beginning January 1, 2026, and each assessment
34 year thereafter, recreational property shall be assessed at 75
35 percent of its actual value.