

House File 75 - Introduced

HOUSE FILE 75
BY BOSSMAN

A BILL FOR

1 An Act authorizing the abatement of property taxes owed on
2 property owned by the surviving spouse of an emergency
3 services member killed in the line of duty, and including
4 effective date and retroactive applicability provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. NEW SECTION. **427.7 Petition for abatement of**
2 **taxes — emergency services member.**

3 1. For purposes of this section:

4 a. "*Emergency services member*" or "*member*" means a fire
5 fighter, a peace officer as defined in section 801.4, a
6 correctional officer, or an emergency medical care provider
7 as defined in section 147A.1. An "*emergency services member*"
8 includes a volunteer emergency services provider as defined in
9 section 100B.14, subsection 2.

10 b. "*Homestead*" means the same as defined in section 425.11.

11 2. a. The spouse of an emergency services member who was
12 killed in the line of duty may file a petition with the board
13 of supervisors of the county where the petitioner's homestead
14 is located, requesting abatement of property taxes and special
15 assessments assessed on the petitioner's homestead by a taxing
16 authority.

17 b. The petition shall be duly sworn to and shall contain all
18 the following criteria:

19 (1) A certification of good standing from the chief officer
20 of the entity or volunteer agency of the deceased member.

21 (2) Proof that the death of the member was the direct and
22 proximate result of a traumatic injury incurred in the line of
23 duty.

24 (3) Any other information as the board may require to verify
25 the petitioner's eligibility.

26 c. A petitioner is not eligible for the abatement authorized
27 under this section under any of the following circumstances:

28 (1) The death was caused by the intentional misconduct of the
29 petitioner or by the member's intent to cause their own death.

30 (2) The member was voluntarily intoxicated at the time of
31 death.

32 (3) The member was performing their duties in a grossly
33 negligent manner at the time of death.

34 (4) A petitioner who would otherwise be entitled to abatement
35 under this section was, through the petitioner's actions, a

1 substantial contributing factor to the death of the member.

2 3. The petition filed with the board of supervisors shall
3 be on a form prescribed by the department of revenue.

4 Following receipt of the petition, the board of supervisors shall
5 forward a copy of the petition to the governing body of each
6 taxing authority that levies taxes or special assessments on
7 the homestead. If the board of supervisors determines that
8 the petitioner satisfies the criteria under this section and
9 approves the abatement petition, the abatement shall apply to
10 all applicable taxes and special assessments on the homestead,
11 excluding those for which an objection by the governing body
12 of the taxing authority was filed with the board of supervisors
13 within thirty days of the board forwarding a copy of the petition
14 to the governing body. The board of supervisors may order the
15 county treasurer to abate the collection of the taxes and special
16 assessments that are assessed against the petitioner's homestead
17 for the assessment year during which the petition is filed and,
18 if specified by the board, the taxes and special assessments for
19 one or more future years, subject to the petitioner continuing to
20 meet the qualifications of this section.

21 4. The amount of the abatement shall be apportioned among
22 such property tax levies and special assessments in the
23 proportion that each applicable levy or assessment makes up
24 the total amount of such taxes and special assessments due on
25 the homestead by the applicable taxing authorities for which an
26 objection was not filed or approved.

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

29 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies
30 retroactively to assessment years beginning on or after January
31 1, 2025.

32 EXPLANATION

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

35 This bill authorizes the abatement of property taxes and

1 special assessments owed on property owned by the surviving
2 spouse of an emergency services member killed in the line of
3 duty.

4 The bill defines "emergency services member" or "member" to
5 mean a fire fighter, a peace officer as defined in Code section
6 801.4, a correctional officer, or an emergency medical care
7 provider as defined in Code section 147A.1. An "emergency
8 services member" also includes a volunteer emergency services
9 provider as defined in Code section 100B.14(2).

10 Under the bill, the spouse of an emergency services member
11 (petitioner) who died in the line of duty may file a
12 petition with the board of supervisors of the county where
13 the petitioner's homestead is located, requesting abatement
14 of property taxes and special assessments assessed on the
15 petitioner's homestead by a taxing authority.

16 The petition filed with the board of supervisors shall be duly
17 sworn and shall contain a certification of good standing from the
18 chief officer of the entity or volunteer agency of the deceased
19 member and proof that the death of the member was the direct and
20 proximate result of a traumatic injury incurred in the line of
21 duty.

22 Following receipt of the petition, the board of supervisors
23 shall forward a copy of the petition to the governing body of
24 each taxing authority that levies taxes or special assessments
25 on the homestead. If the board of supervisors determines a
26 petitioner has satisfied all relevant criteria and approves the
27 abatement, the abatement shall apply to all applicable taxes and
28 special assessments on the homestead, excluding those for which
29 an objection by the governing body of the taxing authority was
30 filed with or approved by the board of supervisors within 30
31 days of the board forwarding a copy of the petition. The board
32 of supervisors may order the abatement of the taxes and special
33 assessments that are assessed against the petitioner's homestead
34 for the assessment year during which the petition is filed and,
35 if specified by the board, the taxes and special assessments for

1 one or more future years, subject to the petitioner continuing to
2 meet the qualifications of the bill.

3 The bill does not apply under certain circumstances including
4 if the deceased member ended their own life, was grossly
5 negligent, or intoxicated, or the actions of the petitioner were
6 a substantial contributing factor in the death of the member.

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

9 The bill takes effect upon enactment and applies retroactively
10 to assessment years beginning on or after January 1, 2025.

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