

**Senate File 635 - Introduced**

SENATE FILE 635  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 96)

**A BILL FOR**

1 An Act relating to the abatement of property taxes owed  
2 on property owned by certain volunteer emergency services  
3 providers and including effective date and applicability  
4 provisions.

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

unofficial

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 with the signature and certification as to good  
13 standing from the chief officer of the petitioner's volunteer  
14 agency or entity, with the board of supervisors of the county  
15 where the petitioner's homestead is located, requesting abatement  
16 of property taxes and special assessments assessed on the  
17 individual's homestead by a taxing authority, and giving other  
18 information as the board may require.

19 b. For purposes of this section:

20 (1) "Homestead" means the same as defined in section 425.11.

21 (2) "Volunteer emergency services provider" means the same as  
22 defined in section 100B.14.

23 2. a. The petition shall be filed by October 31 preceding  
24 the first fiscal year for which the abatement is requested,  
25 and shall be on a form prescribed by the department of revenue  
26 specifying 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 that levies taxes or special assessments  
30 on the homestead. If the board of supervisors determines  
31 that the petitioner satisfies the criteria under this section,  
32 the abatement shall apply to all applicable taxes and special  
33 assessments on the homestead, excluding those for which an  
34 objection by the governing body taxing authority was filed with  
35 or approved by the board of supervisors within thirty days of

1 the board providing a copy of the petition. By December 31,  
2 the board of supervisors shall order the county treasurer to  
3 abate the collection of the taxes and special assessments that  
4 are assessed against the eligible petitioner's homestead for  
5 the assessment year during which the petition is filed and, if  
6 specified by the board, the taxes and special assessments for  
7 one or more future years, subject to the petitioner continuing to  
8 meet the qualifications of this section. The abatement approved  
9 by the board of supervisors shall apply to the taxes and special  
10 assessments of taxing authorities for which an objection was not  
11 filed or approved and shall not exceed the amount specified under  
12 subsection 3.

13 b. If an objection has been filed, the objection must be  
14 filed each subsequent year the taxes and special assessments are  
15 abated pursuant to this section; otherwise the taxes and special  
16 assessments related to the objection shall be abated for each  
17 subsequent year for which an objection is not filed.

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

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

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

35 4. The amount of the abatement shall be apportioned among

1 such property tax levies and special assessments in the  
2 proportion that each applicable levy or assessment makes up  
3 the total amount of such taxes and special assessments due on  
4 the homestead by the applicable taxing authorities for which an  
5 objection was not filed or approved.

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

8 Sec. 3. APPLICABILITY. This Act applies to property taxes  
9 due and payable in fiscal years beginning on or after July 1,  
10 2026.

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 authorizes a volunteer emergency services provider,  
15 as defined in Code section 100B.14(2), whose homestead is located  
16 in the local service area for which the provider is a volunteer  
17 and who has been a volunteer emergency services provider for  
18 five or more years, earns less than \$5,000 per year for service  
19 as a volunteer emergency services provider, and is in good  
20 standing with the provider's volunteer agency or entity, to  
21 file a petition with the county board of supervisors, requesting  
22 abatement of property taxes and special assessments assessed on  
23 the individual's homestead and giving other information as the  
24 board may require. The bill requires the emergency service  
25 provider's chief officer to sign and certify the petition  
26 specifying the emergency service provider is in good standing  
27 with the agency.

28 The petition shall be filed by October 1 with the board  
29 of supervisors specifying the type of abatement sought under  
30 the bill. Following receipt of the petition, the board of  
31 supervisors shall forward a copy of the petition to the governing  
32 body of each taxing authority that levies taxes or special  
33 assessments on the homestead. If the board of supervisors  
34 determines a petitioner has satisfied all relevant criteria,  
35 the abatement shall apply to all applicable taxes and special

1 assessments on the homestead, excluding those for which an  
2 objection by the governing body taxing authority was filed with  
3 or approved by the board of supervisors within 30 days of the  
4 board providing a copy of the petition. The bill requires the  
5 taxing authority to renew the objection each year the taxes and  
6 special assessments are abated. By December 31, the board of  
7 supervisors may order the abatement of the taxes and special  
8 assessments that are assessed against the petitioner's homestead  
9 for the assessment year during which the petition is filed and,  
10 if specified by the board, the taxes and special assessments for  
11 one or more future years, subject to the petitioner continuing  
12 to meet the qualifications of the bill. The approved abatement  
13 shall not exceed the following: (1) for a volunteer emergency  
14 services provider that has not been a volunteer for at least  
15 10 years, an abatement of 10 percent of all applicable taxes  
16 and special assessments imposed on the homestead, not to exceed  
17 \$500; and (2) for a volunteer emergency service provider who has  
18 been a volunteer emergency service provider for 20 or more years,  
19 an abatement of 10 percent of all applicable taxes and special  
20 assessments imposed on the homestead, not to exceed \$500, during  
21 the remainder of the volunteer emergency service provider's life  
22 so long as the provider's homestead is in the local service area  
23 of the agency or entity for which the provider was a volunteer.

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

26 The bill takes effect upon enactment and applies to property  
27 taxes due and payable in fiscal years beginning on or after July  
28 1, 2026.