

**CHAPTER 1175**  
**PROPERTY TAX FILING EXTENSION**  
*H.F. 2424*

**AN ACT** to allow certain nonprofit corporations owning property in this state an extension of time to file for exemption from property taxes for certain tax years.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. A domestic corporation not for pecuniary profit organized under the provisions of chapter 504 which qualifies as an exempt organization under section 501(c)(3) of the Internal Revenue Code of 1954, which provides economic education programs for secondary school students and which owns property in a county whose population exceeds one hundred fifty thousand but does not exceed two hundred thousand persons by the last federal census shall, notwithstanding any other provision of law, have until thirty days following the effective date of this Act to file with the appropriate assessor a claim for property tax exemption under section 427.1, subsection 9 for the 1978 and 1979 assessment years.

Sec. 2. Upon the receipt of the claim for a property tax exemption filed for the 1978 and 1979 assessment years under section 1 of this Act, the assessor shall grant the exemption for either or both years if the property would have been exempt under section 427.1, subsection 9 for the assessment year notwithstanding the failure to have filed the claim for exemption within the time period required by law.

Sec. 3. If property taxes have been paid for the tax year beginning in the assessment year for which an exemption is granted under section 2 of this Act, the claim for an exemption for the assessment year shall constitute a claim for refund of the property taxes paid for the tax year and the county treasurer shall refund to the taxpayer the amount of property taxes paid for the tax year and assess against all taxing districts within the county their proportionate amount of the refund.

Approved May 6, 1982