

of said district and that I shall be prevented from attending the polls on the day of election because of (business, illness, residence outside of the county, etc.) and that I have marked the enclosed ballot in secret.

Signed

Subscribed and sworn to before me this day of (month), (year), and that I hereby certify that the affiant exhibited the enclosed ballot to me unmarked; that the affiant then in my presence and in the presence of no other person and in such manner that I could not see the affiant’s vote, marked such ballot, enclosed and sealed the same in this envelope; and that the affiant was not solicited or advertised by me for or against any candidate or measure.

.....
.....
(Official Title)

Sec. 96. Sections 43.26, 48A.40, 49.35, 49.42A, 50.2, 52.7, 52.9, 52.10, 52.17, 52.18, 52.20, and 53.24, Code 2009, are repealed.

Sec. 97. EFFECTIVE AND APPLICABILITY DATES.

1. The section of this Act amending section 48A.27, being deemed of immediate importance, takes effect upon enactment and applies to notices mailed on or after the effective date.
2. The section of this Act amending section 298.9, being deemed of immediate importance, takes effect upon enactment.

Approved April 10, 2009

CHAPTER 58

PROPERTY TAX ABATEMENTS OR REFUNDS
— RELIGIOUS, LITERARY, OR CHARITABLE SOCIETY

S.F. 43

AN ACT relating to the abatement or refund of property taxes for certain religious, literary, and charitable societies and including effective and retroactive applicability date provisions.

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

Section 1. ABATEMENT OR REFUND OF PROPERTY TAXES. Notwithstanding the requirement for the filing of a claim for property tax exemption by February 1, as provided in section 427.1, subsection 14, the board of supervisors of a county having a population of more than twenty-one thousand but not more than twenty-one thousand three hundred, based upon the latest federal decennial census, shall abate or refund the property taxes owed, with all interest, fees, and costs that were due and payable during the fiscal years beginning July 1, 2007, and July 1, 2008, on the land and buildings of a religious, literary, or charitable society that acquired the property by gift or purchase and that did not receive a property tax exemption due to the inability or failure to file for the exemption. To receive the abatement or refund provided for in this section, the religious, literary, or charitable society shall apply to the county board of supervisors by August 1, 2009, and provide appropriate information establishing that the lands and buildings for which the abatement or refund is sought were used by the society

for its appropriate objects during the fiscal years beginning July 1, 2007, and July 1, 2008. The abatement or refund allowed under this section only applies to property taxes, with all interest, fees, and costs, due and payable in the fiscal years beginning July 1, 2007, and July 1, 2008. Upon the filing and allowance of the claim for abatement or refund under this section, the claim for exemption shall be allowed on the property for successive years without further filing as long as the property continues to qualify for the exemption.

Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to property taxes due and payable in the fiscal years beginning July 1, 2007, and July 1, 2008.

Approved April 15, 2009

CHAPTER 59

STATEWIDE FIRE AND POLICE RETIREMENT SYSTEM — PURCHASE OF SERVICE CREDITS

S.F. 225

AN ACT allowing the purchase of service credit under the statewide fire and police retirement system for prior service under the retirement system.

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

Section 1. NEW SECTION. 411.10A PURCHASE OF SERVICE CREDIT FOR PRIOR SERVICE.

1. An active member of the system who has been a member of the retirement system five or more years and who received a refund of the member's contributions for a prior period of service under the system may elect to purchase up to five years of service credit for that prior period of service, that will be recognized by the retirement system for purposes of calculating a member's benefit, pursuant to Internal Revenue Code section 415(n) and the requirements of this section.

2. a. A member seeking to purchase service credit pursuant to this section shall file a written application with the system requesting an actuarial determination of the cost of a purchase of service credit. Upon receipt of the cost estimate for the purchase of service from the system, the member may make contributions to the system in an amount equal to the actuarial cost of the service credit purchase.

b. For purposes of this subsection, the actuarial cost of the service credit purchase is an amount determined by the system in accordance with actuarial tables, as reported to the system by the system's actuary, which reflects the actuarial cost necessary to fund an increased retirement allowance resulting from the purchase of service credit.

3. The system shall ensure that the member, in exercising an option provided in this section, does not exceed the amount of annual additions to a member's account permitted pursuant to section 415 of the federal Internal Revenue Code.

4. The board of trustees shall adopt rules providing for the implementation and administration of this section.

Approved April 15, 2009