

Reported Recommending .....  
Ind. Postponed.....  
Passed Senate .....  
Failed to Pass Senate.....  
Passed House .....  
Failed to Pass House.....

Senate File 50

January 21, 1947.  
Passed on File.

By BYERS and KEIR.

## A BILL FOR

An Act to amend section four hundred twenty-seven point one (427.1), Code 1946, and providing for the procedure to be followed in claiming of exemptions from taxation by certain societies and organizations.

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

1 Section 1. Section four hundred twenty-seven point one  
2 (427.1), Code 1946, is hereby amended by adding the following  
3 subsection:  
4 "Every society or organization claiming an exemption under  
5 the provisions of either subsection six (6) or subsection nine  
6 (9) of this section shall file with the assessor not later than  
7 February first (1st) of the year for which such exemption is  
8 requested, a statement upon forms to be prescribed by State Tax  
9 Commission, describing the nature of the property upon which  
10 such exemption is claimed and setting out in detail any uses  
11 and income from such property derived from such rentals, leases  
12 or other uses of such property not solely for the appropriate  
13 objects of such society or organization. The assessor, in  
14 arriving at the valuation of any property of such society or  
15 organization, shall take into consideration any uses of the  
16 property not for the appropriate objects of the organization and

17 shall assess in the same manner as other property, all or any  
18 portion of the property involved which is not used solely for  
19 the appropriate objects of the organization. In any case where  
20 a portion of the property is used regularly for commercial  
21 purposes no exemption shall be allowed upon property so used  
22 and the exemption granted shall be in the proportion of the  
23 value of the property used solely for the appropriate objects  
24 of the organization, to the entire value of the property. No  
25 exemption shall be granted upon any property or in which  
26 persistent violations of the laws of the State of Iowa are  
27 permitted. Every claimant of an exemption shall, under oath,  
28 declare that no such violations will be knowingly permitted or  
29 have been permitted on or after January first (1st) of the year  
30 for which a tax exemption is requested. Claims for such exemp-  
31 tion shall be verified under oath by the president or other re-  
32 sponsible heads of the organization.

1     Sec. 2. In any case where no such claim for exemption  
2 has been made to the assessor prior to the time his books are  
3 completed, such claims may be filed with the local board of  
4 review or with the county auditor not later than July first (1st)  
5 of the year for which such exemption from taxation is claimed,  
6 and a proper assessment shall be made either by the board of  
7 review or by the county auditor, if said property is all or in  
8 part subject to taxation.

1     Sec. 3. No exemption shall be granted upon any property  
2 which is the location of a federal retail liquor sales permit

3 or in which federally licensed devices not lawfully permitted  
4 to operate under the laws of the State of Iowa are located.

1 Sec. 4. Any taxpayer or any taxing district may make appli-  
2 cation to the State Tax Commission for revocation for any ex-  
3 emption, based upon alleged violations of the provisions of  
4 this Act. The tax Commission shall also have power on its own  
5 motion to set aside any exemption which has been granted upon  
6 property for which exemption is claimed under this Act. The  
7 Tax Commission shall give notice by registered mail to the  
8 societies or organizations claiming an exemption upon property,  
9 exemption of which is questioned before or by the State Tax  
10 Commission, any any order made by the State Tax Commission  
11 revoking or modifying such exemption shall be subject to appeal  
12 to the district court having jurisdiction in the county in  
13 which such property is located, such appeal to be triable in  
14 equity, and to be made within twenty (20) days after any order  
15 revoking such exemption is made by the State Tax Commission.”