

JAN 31 2002
Agriculture

HOUSE FILE 2180
BY SHOULTZ, WITT, KUHN,
OSTERHAUS, FREVERT,
RICHARDSON, WINCKLER,
JOCHUM, and LARKIN

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the classification as commercial property for
2 property taxation of certain animal feeding operation
3 structures and including an applicability date provision.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2180

1 Section 1. Section 441.21, Code Supplement 2001, is
2 amended by adding the following new subsection:

3 NEW SUBSECTION. 12. Beginning with valuations established
4 on or after January 1, 2003, animal feeding operation
5 structures, as defined in section 455B.161, which are required
6 to obtain permits pursuant to section 455B.200A, shall be
7 valued as commercial property and shall be assessed at the
8 same percentage of actual value as is all other commercial
9 property.

10 Sec. 2. APPLICABILITY. This Act applies to assessment
11 years beginning on or after January 1, 2003.

12 EXPLANATION

13 This bill provides that animal feeding operation structures
14 that are required to obtain permits from the department of
15 natural resources for the construction or expansion of animal
16 feeding operation structures are to be assessed as commercial
17 property instead of agricultural property for property tax
18 purposes.

19 The bill applies to assessment years beginning on or after
20 January 1, 2003.

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