

Harper
McKibben
McKinley

Succeeded By
(SF) HF 2329

SSB 3197
Ways+Means

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON MCKIBBEN)

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

A BILL FOR

1 An Act relating to the abatement of property taxes levied on the
2 lands and buildings of a religious institution and including
3 effective and retroactive applicability date provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23

1 Section 1. ABATEMENT OF PROPERTY TAXES. Notwithstanding
2 the requirement for the filing of a claim for property tax
3 exemption by April 15 as provided in section 427.1, subsection
4 14, Code Supplement 1999, the board of supervisors of a county
5 having a population based upon the latest federal census of
6 more than one hundred eighty thousand but not more than two
7 hundred thousand shall abate the property taxes owed, with all
8 interest, fees, and costs, levied for the fiscal year
9 beginning July 1, 2000, which were payable during the fiscal
10 year beginning July 1, 2001, on the land and buildings of a
11 religious institution that did not receive a property tax
12 exemption for failure to file for the exemption. To receive
13 the abatement provided in this section, the religious
14 institution shall apply to the county board of supervisors by
15 October 1, 2002, and provide appropriate information
16 establishing that the lands and buildings for which the
17 abatement is sought were used by the religious institution for
18 its appropriate objects during the fiscal year beginning July
19 1, 2000. The abatement allowed under this section only
20 applies to property taxes, with all interests, fees, and
21 costs, levied for the fiscal year beginning July 1, 2000, and
22 due and payable in the fiscal year beginning July 1, 2001.

23 Sec. 2. EFFECTIVE AND RETROACTIVE DATES. This Act, being
24 deemed of immediate importance, takes effect upon enactment,
25 and applies retroactively to property taxes due and payable in
26 the fiscal year beginning July 1, 2001.

27 EXPLANATION

28 This bill requires the board of supervisors of a county
29 with a population between 180,000 and 200,000 to abate the
30 property taxes, with interest, fees, and costs, levied on the
31 lands and buildings of a religious institution for the 2000-
32 2001 fiscal year which are due and payable in the 2001-2002
33 fiscal year. The property taxes were levied because the
34 religious institution did not file a claim for a property tax
35 exemption. The bill provides that to receive the abatement,

1 the religious institution must apply by October 1, 2002, and
2 provide information establishing that the lands and buildings
3 were used as a religious institution.

4 The bill takes effect upon enactment and applies
5 retroactively to property taxes payable in the 2001-2002
6 fiscal year.

- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35

SENATE FILE 2329
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3197)

Passed Senate, Date ^(P. 1045) 4/9/02
Vote: Ayes 49 Nays 0
Approved _____

Passed House, Date _____
Vote: Ayes _____ Nays _____

A BILL FOR

1 An Act relating to the abatement of property taxes levied on the
2 lands and buildings of a religious institution and including
3 effective and retroactive applicability date provisions.

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

- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23

SF 2329

1 Section 1. ABATEMENT OF PROPERTY TAXES. Notwithstanding
2 the requirement for the filing of a claim for property tax
3 exemption by April 15 as provided in section 427.1, subsection
4 14, Code Supplement 1999, the board of supervisors of a county
5 having a population based upon the latest federal census of
6 more than one hundred eighty thousand but not more than two
7 hundred thousand shall abate the property taxes owed, with all
8 interest, fees, and costs, levied for the fiscal year
9 beginning July 1, 2000, which were payable during the fiscal
10 year beginning July 1, 2001, on the land and buildings of a
11 religious institution that did not receive a property tax
12 exemption for failure to file for the exemption. To receive
13 the abatement provided in this section, the religious
14 institution shall apply to the county board of supervisors by
15 October 1, 2002, and provide appropriate information
16 establishing that the lands and buildings for which the
17 abatement is sought were used by the religious institution for
18 its appropriate objects during the fiscal year beginning July
19 1, 2000. The abatement allowed under this section only
20 applies to property taxes, with all interests, fees, and
21 costs, levied for the fiscal year beginning July 1, 2000, and
22 due and payable in the fiscal year beginning July 1, 2001.

23 Sec. 2. EFFECTIVE AND RETROACTIVE DATES. This Act, being
24 deemed of immediate importance, takes effect upon enactment,
25 and applies retroactively to property taxes due and payable in
26 the fiscal year beginning July 1, 2001.

27 EXPLANATION

28 This bill requires the board of supervisors of a county
29 with a population between 180,000 and 200,000 to abate the
30 property taxes, with interest, fees, and costs, levied on the
31 lands and buildings of a religious institution for the 2000-
32 2001 fiscal year which are due and payable in the 2001-2002
33 fiscal year. The property taxes were levied because the
34 religious institution did not file a claim for a property tax
35 exemption. The bill provides that to receive the abatement,

1 the religious institution must apply by October 1, 2002, and
2 provide information establishing that the lands and buildings
3 were used as a religious institution.

4 The bill takes effect upon enactment and applies
5 retroactively to property taxes payable in the 2001-2002
6 fiscal year.

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35