

SENATE FILE 2202

BY BEALL

WAYS & MEANS

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

A BILL FOR

1 An Act relating to assessment of certain nursing facilities for
2 purposes of property taxation and including effective and
3 retroactive applicability date provisions.

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

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WAYS & MEANS

SF 2202

1 Section 1. Section 441.21, Code Supplement 2005, is
2 amended by adding the following new subsection:

3 NEW SUBSECTION. 11A. Beginning with valuations
4 established on or after January 1, 2006, as used in this
5 section, "residential property" includes all land and
6 buildings of nursing facilities as defined in section 135C.1,
7 that are subject to property taxation.

8 Sec. 2. EFFECTIVE AND RETROACTIVE APPLICABILITY DATES.

9 This Act, being deemed of immediate importance, takes effect
10 upon enactment and applies retroactively to January 1, 2006,
11 for assessment years beginning on or after that date.

12 EXPLANATION

13 This bill provides that nursing facilities subject to
14 property taxation shall be assessed as residential property.

15 The bill takes effect upon enactment and applies
16 retroactively to January 1, 2006, for assessment years
17 beginning on or after that date.

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