HF 616
12 Legislative Changes

ISAA Fall School

September 28, 2015

Kay Arvidson
Property Tax Division

Iowa Department of REVENUE

Begin with the end in mind.

Stephen Covey

Iowa Department of REVENUE

Tax Exempt Property 427.1 (6)(b)

Agland owned by a Cemetery Association

Can be leased for agricultural use

Proceeds from lease used exclusively for cemetery maintenance

Begins January 1, 2016

Iowa Department of REVENUE

Tax Exempt Property
427.1 (8)(a)

Owned by a religious institution or society

For use or lease

Not exceeding 50 Acres

All monetary and in-kind profit used exclusively for the appropriate objects of the institution or society

Begins January 1, 2016

Iowa Department of REVENUE

I’m sorry, if you were right, I’d agree with you.

Robin Williams

Iowa Department of REVENUE

Protests - 441.28 (6)

Begins January 1, 2016

File Petition with Board of Review

April 2 – 30

Request Informal Review

April 2 – 25

Written Agreement After Informal Review:

Details assessment change agreement.

Taxpayer and Assessor both sign.

by April 25

Iowa Department of REVENUE

Equalization Notices – 441.26 (2)

Beginning January 1, 2016

Auditors Mail Notices to Taxpayers

when value increased by

Final Equalization Order.

On or Before October 8

Notification still published

in official newspaper by same date

Iowa Department of REVENUE

Equalization Protests

Beginning January 1, 2016

File Protests - 441.49 (4)

Date Change: **October 9 – 31**

Equalization Session - 441.26 (2)

Date Change: **October 10 – November 15**

Iowa Department of REVENUE

Don’t find fault, find remedy.

Henry Ford

Disabled Veteran Homestead Tax Credit – HF 166 (6)

Extended application date

July 1, 2014 – July 1, 2015

For taxes paid September 2015/ March 2016

Qualified applicants who owned home on July 1, 2014

Iowa Department of REVENUE

Dual Class Property Change

Dual Class AY 2015
441.21 (13) (a) (2)

Primary Class is Commercial or Industrial
Second Class is Multiresidential

Dual Class AY 2016
441.21 (13) (c) (2)

Primary component can be either
Multiresidential, Commercial or Industrial

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Business Property Tax Credit Application Date Changes 426.3 (2)(a) (1) & (2)

Applications due March 15, 2016

for AY 15

Taxes payable Sept 2016 and March 2017

Applications due July 1, 2016

for AY 16

Taxes payable Sept 2017 and March 2018

Iowa Department of REVENUE

Things don’t have to change the world to be important.

Steve Jobs

Questions?

PropertyTax@iowa.gov

93% answered in 1 day

99% in 1 week

Legal opinions take more time

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Iowa Tax Research Library

Iowa Department of REVENUE

TOC | Text Only | Home | What's New | e-Mail Updates | Contact Us | Department Home | Search Library | Help

Library

- Individual Income Tax
- Corporation Tax
- Sales and Use Taxes
- Motor Fuel Taxes
- Inheritance and Estate Taxes
- Property Taxes
- General Administrative Provisio
- Withholding Tax
- Franchise Tax (Financial Institu
- Drug Stamp Tax
- Cigarette and Tobacco Taxes
- Environmental Protection Charc
- Hotel/Motel Tax
- Elderly Credit (same as Rent Re
- Local Option Sales Tax
- Automobile Rental Excise Tax
- School Infrastructure Local Op
- Equipment Tax

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This research library contains Court Decisions, Rulings, and other information from the Iowa Department of Revenue archives.

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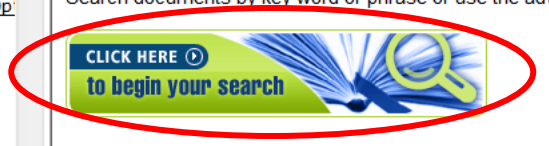

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The Department's official library is located on 4th floor of the Hoover State Office Building located at 1305 E. Walnut in Des Moines. Paper copies of the

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Iowa Department of REVENUE

TOC | Text Only | Home | What's New | e-Mail Updates | Contact Us | Department Home | Search Library | Help

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Local Option Sales Tax	Motor Fuel	Property Tax
Sales and Use	School Infrastructure Local Option	Withholding

Iowa Department of REVENUE

Contact Us | File & Pay

Home | About | Individuals | Businesses | Tax Professionals | Local Government | Law & Policy | Research & Statistics | Newsroom | Report Fraud

Top Five Pages

- eFile Iowa Income Tax
- Tax Types
- Small Business Q & A
- How to Pay My Taxes
- Iowa Fuel Tax Rate Changes Effective July 1, 2015

Forms

Online Services

- File & Pay
- Where's My Refund?
- Sales Tax Lookup
- Apply for a Permit
- Change/Cancel a Permit
- Iowa Tax Research Library
- Pay Debt

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- Due Dates
- Electronic Payments
- Local Option Tax
- Publications
- Starting a Business

More

Tax Professionals

- Individual Tax Information
- MeF - Corp & Individuals
- Sales Tax
- Software Developers
- Withholding Tax

More

Local Government

- Ag Adjustment
- Equalization & Rollbacks
- Disabled Veteran Tax Credit
- Property Tax Reform
- Warrant History

More

Iowa Department of REVENUE

Contact Us | File & Pay

Home | About | Individuals | Businesses | Tax Professionals | Local Government | Law & Policy | Research & Statistics | Newsroom | Report Fraud

Home » Local Government

Top Five Pages

- eFile Iowa Income Tax
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- Small Business Q & A
- How to Pay My Taxes
- Iowa Fuel Tax Rate Changes Effective July 1, 2015

Forms

Online Services

- File & Pay
- Where's My Refund?
- Sales Tax Lookup
- Apply for a Permit
- Change/Cancel a Permit
- Iowa Tax Research Library

Local Government

Taxpayer Information

- Credit and Exemption Forms
- Declaration of Value Form (DOV)
- Disabled Veteran Tax Credit
- Equalization and Rollbacks
- Exam Information
- Iowa Property Tax Overview
- Legislation
- Local Boards of Review
- Nonresident Property Owners (Word)
- Related Links
- Reports

Business Information

- Agriculture Adjustment Rule 71.3 for Noncropland
- Business Property Tax Credit
- Cable TV Company Forms
- Exempt Entities Construction
- Registration
- Utility Company Forms

Self Help & Training

- FAQs
- Presentations
- Videos
- Webinars
- Student Income Tax Packet

Payment Information

Iowa Department of REVENUE

Contact Us | File & Pay

ome | About | Individuals | Businesses | Tax Professionals | Local Government | Law & Policy | Research & Statistics | Newsroom | Report Fraud

Home » Local Government

Top Five Pages

- eFile Iowa Income Tax
- Tax Types
- Small Business Q & A
- How to Pay My Taxes
- Iowa Fuel Tax Rate Changes Effective July 1, 2015

Forms

Online Services

- File & Pay
- Where's My Refund?
- Sales Tax Lookup
- Apply for a Permit
- Change/Cancel a Permit
- Iowa Tax Research Library
- Pay Debt

Local Government

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- Related Links
- Reports

Business Information

- Agriculture Adjustment Rule 71.3 for Noncropland
- Business Property Tax Credit
- Cable TV Company Forms
- Exempt Entities Construction Registration
- Utility Company Forms
- Utility Replacement Tax Task Force

For Assessors

- Agriculture Adjustment Rule 71.3 for Noncropland
- Assessor Forms
- Board of Review
- Continuing Education
- Equalization and Rollbacks
- Exam Information

Self Help & Training

- FAQs
- Presentations
- Videos
- Webinars
- Student Income Tax Packet

Payment Information

- Program Distribution Histories
- Local Option Sales Tax
- Warrant History

For Auditors and Treasurers

- Auditor Forms
- Treasurer Affidavits
- Property Tax Reform
- Replacement Tax Values
- Reports

Final Report

*****

Recommendations for the Handling of Multi-Residential and Dual Use Properties

*****

Prepared for

Julie G. Roisen, MA, CAE

Property Tax Administrator

Iowa Department of Revenue

*****

by

Robert J. Gloudemans

Mass Appraisal Consultant

7630 North 10th Avenue

Phoenix, Arizona 85021

December 9, 2014

Multiresidential Equalization

Three Groups

- Less than 50 units and/or ≤ 2.5% of the aggregate value of jurisdiction
- More than 50 units and/or ≥ 2.5% of the aggregate value of jurisdiction
- 400 + units and/or ≥ 5% of the aggregate value of jurisdiction

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Multiresidential Equalization

- Less than 50 property units
  and/or ≤ 2.5% of aggregate value of jurisdiction

  Accept and monitor local value

- More than 50 property units

  and/or ≥ 2.5% of aggregate value of jurisdiction

  Audit

- 400 + property units and/or ≥ 5% of aggregate value of jurisdiction

  Ratio Study

Iowa Department of REVENUE

Multiresidential Equalization Subcommittee

Tony Buman

Tim McGee

Dana Naumann

Sue Reigelsberger

Drew Sanders

Stephanie Sohn

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Updates Ahead

Spring ISAC

- Multiresidential Equalization

Fall ISAC

- Credits & Exemptions
- BPTC Corrections Process – FYI
- ISAC Working Group / GIS Update – FYI

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After all is said and done, sit down.

Bill Copeland