

Suspension or Abatement of Military Personnel Deployed for Active Duty Policy

Policy

The Polk County Board of Supervisors desire to assist military personnel by suspending or abating property taxes of military personnel deployed for active duty.

Definition

Abatement of Taxes - The Board of Supervisors may order the County Treasurer to abate the collection of taxes as outlined in Section 427.10 of the Iowa Code.

General Assistance - The Division within the Department of Community, Family & Youth Services.

Petition - Form completed by General Assistance upon application for tax suspension based on a person's inability to contribute to the public revenue.

Primary Residence - The main domicile or the property where the individual and his/her family reside.

Suspension of Taxes - The Board of Supervisors may order the County Treasurer to suspend the collection of taxes as outlined in Section 427.8 of the Iowa Code.

Purpose

Military Personnel who have been deployed for active duty can often cause a financial hardship for their families. The Polk County Board of Supervisors wishes to ease this burden during the time of the military deployment by offering a property tax suspension or abatement program.

Procedures

- 1) Individuals seeking property tax suspension because of military deployment, must apply through Community, Family & Youth Services, General Assistance and forward a petition to the Polk County Board of Supervisors.
- 2) The property tax suspension will be for the applicant's primary residence.
- 3) Polk County will review the need for property tax suspension by deployed military property owners on a case-by-case basis.
- 4) The guidelines to be followed for property tax suspension are outlined in Section 427.8 of the Iowa Code.
- 5) Assistance may be given to those individuals qualifying through Polk County's General Assistance Program.
- 4) Upon conclusion of deployment, individuals may apply for abatement of taxes suspended based on Section 427.10 in the Iowa Code.

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