



2026 Property Tax Legislation Talking Points

Issue Summary

LeadingAge Iowa has concerns with a provision in [Senate Study Bill \(SSB\) 3001](#) that would eliminate the residential rollback for property taxes. This change would significantly increase property tax burdens on certain residential settings and, in turn, raise costs for vulnerable Iowans.

Why This Matters

Division 4 of SSB 3001 eliminates the residential rollback, a long-standing policy that helps keep property taxes affordable for residential uses.

- Eliminating the residential rollback would have a significant negative impact on individuals who do not live in their own homes, including residents of independent living communities.
- Independent living facilities are subject to property taxes, even when they are owned and operated by not-for-profit organizations.
- Increased property taxes would be passed on to residents, driving up the cost of independent living and threatening affordability and accessibility for older Iowans.

The elimination of the residential rollback is unique to SSB 3001. Neither of the other property tax proposals includes this provision:

- [House Study Bill 563](#) – the Governor's proposed property tax bill
- [House Study Bill 596](#) – the House Republican proposed property tax bill

LeadingAge Iowa Position

As operators and supporters of independent living communities across Iowa, LeadingAge Iowa's members oppose any property tax legislation that eliminates the residential rollback, including the proposal in SSB 3001.

- We urge legislators to reject Division 4 of SSB 3001.
- We prefer consideration of HSB 563 or HSB 596, which address property tax concerns without disproportionately harming independent living residents.

Bottom Line

Eliminating the residential rollback would increase housing costs for older Iowans living in independent living communities. LeadingAge Iowa urges lawmakers to protect affordability for seniors by opposing this provision and advancing alternative property tax proposals that do not penalize residential care settings.