

**469.1816 ABATEMENTS FOR BUSINESSES WITH DISRUPTED ACCESS.**

The governing body of a home rule charter or statutory city may abate the property taxes it has imposed, in whole or in part, on the property of a business with an estimated market value of \$250,000 or less, if access to the property has been impeded for a period of more than three consecutive months, resulting in loss of revenue to the business, due to a public transportation project in the vicinity of the business. If an abatement is granted, the property taxes shall be levied on the property and shall be due and payable to the county at the times provided under section 279.01. The city granting the abatement will pay the property owner or lessee the amount of abatement as determined by the city.

**History:** 2009 c 88 art 2 s 35