

CHAPTER 209

HOMESTEAD TAX CREDIT

S. F. 45

AN ACT to amend section six thousand nine hundred forty-three and one hundred forty-eight thousandths (6943.148), code, 1939, relating to homestead tax credit.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section six thousand nine hundred forty-three and one
2 hundred forty-eight thousandths (6943.148), Code, 1939, is hereby
3 amended by striking the comma (,) following the word "homestead"
4 in line eleven (11) and the words "or the state tax commission," in
5 line twelve (12).

1 SEC. 2. Further amend said section by inserting immediately
2 after line nineteen (19) as a new paragraph the following:
3 "Should the state tax commission determine, upon investigation,
4 that any claim for homestead credit has been allowed by any board of
5 supervisors which is not justifiable under the law and not substan-
6 tiated by proper facts, the commission may, at any time within one
7 year after the receipt by the state tax commission of the certification
8 of such credit by any county treasurer, set aside such allowance. No-
9 tice of such disallowance shall be given to the county auditor of the
10 county in which such claim has been improperly granted and a written
11 notice of such disallowance shall also be addressed to the claimant at
12 his last known address. Such claimant, or the board of supervisors,
13 may appeal from the action of the state tax commission in the same
14 manner, and in the same time, as provided by paragraph one (1) of
15 this section. In any case where a claim is so disallowed by the state
16 tax commission and no appeal is taken from such disallowance, any
17 amounts of credits allowed and paid from the homestead credit fund
18 shall become a lien upon the property on which said credit was orig-
19 inally granted, if still in the hands of the claimant, and not in the
20 hands of a bona fide purchaser, and any amount so erroneously paid
21 shall be collected by the county treasurer in the same manner as other
22 taxes and such collections shall be returned to the state tax commis-
23 sion and credited to the homestead credit fund. The state tax commis-
24 sion shall also have the authority to institute legal proceedings against
25 a homestead credit claimant for the collection of all payments made
26 on such disallowed credits."

1 SEC. 3. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in The Milepost,
3 a newspaper published at Ames, Iowa, and the New Hampton Ameri-
4 can, a newspaper published at New Hampton, Iowa.

Approved March 25th, 1943.

I hereby certify that the foregoing act was published in The Milepost, Ames, Ia., April 1, 1943, and the New Hampton American, New Hampton, Ia., March 30, 1943.

WAYNE M. ROPES, *Secretary of State.*