

The study shall transmit copies of its final report to the governor and the members of the Sixty-ninth General Assembly, not later than January 12, 1981. The final report shall include findings of fact and its recommendations.

Sec. 22. The provisions of section seventeen (17) of this Act are retroactive to January 1, 1980 for determination of the county property tax levy for budgets for the fiscal year beginning July 1, 1980 and to this extent the provision of section seventeen (17) of this Act is retroactive.

Sec. 23. This Act, being deemed of immediate importance, shall take effect from and after its publication in the Marshalltown Times-Republican, a newspaper published in Marshalltown, Iowa, and in the Globe-Gazette, a newspaper published in Mason City, Iowa.

Approved February 14, 1980

I hereby certify that the foregoing Act, House File 2072, was published in the Marshalltown Times-Republican, Marshalltown, Iowa on February 23, 1980, and in the Globe-Gazette, Mason City, Iowa on February 23, 1980.

MELVIN D. SYNHORST, *Secretary of State*

CHAPTER 1137

ELDERLY AND DISABLED — TAX OR RENT CREDIT CLAIM

S. F. 2090

AN ACT providing for certain elderly and disabled property owners to file a claim for reimbursement of property taxes paid in the 1979-1980 fiscal year and removing the acreage limitation in determining the amount of claim for credit for property taxes due or reimbursement for rent constituting property taxes paid by certain elderly and disabled persons under chapter four hundred twenty-five (425) of the Code.

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

Section 1. Acts of the Sixty-eighth General Assembly, 1979 Session, chapter forty-three (43), section nineteen (19), is amended to read as follows:

SEC. 19. Notwithstanding any provision of this Act, the right to file a claim for reimbursement for property taxes paid in the fiscal year ending in the 1979 calendar year or for property taxes paid in the fiscal year ending in the 1980 calendar year under sections four hundred twenty-five point sixteen (425.16) to four hundred twenty-five point thirty-nine (425.39) of the Code is not abridged and the procedures for filing the claim for reimbursement, the verification of the claim, the determination of the amount of the claim and the payment of the claim shall be as specified under

sections four hundred twenty-five point sixteen (425.16) to four hundred twenty-five point thirty-nine (425.39) of the Code before the effective date of this Act except that the amount of reimbursement for a claim for property taxes paid in the fiscal year ending in the 1980 calendar year shall be computed in accordance with section nine (9) of this Act. A person filing a claim for reimbursement for property taxes paid in the fiscal year ending in the 1979 calendar year or for property taxes paid in the fiscal year ending in the 1980 calendar year is not precluded from filing a claim for credit for property taxes due under the provisions of this Act. However, a person who has filed a claim for credit for property taxes due in the fiscal year ending in the 1980 calendar year is precluded from filing for and receiving a reimbursement for property taxes paid in the fiscal year ending in the 1980 calendar year.

Sec. 2. Section four hundred twenty-five point fifteen (425.15), Code 1979, is amended to read as follows:

425.15 DISABLED VETERAN TAX CREDIT. ~~In-the-event~~ If the owner of the homestead, allowed a credit under this chapter, is a veteran of any of the military forces of the United States who acquired the homestead under the provisions of the United States Code, title 38, chapter 21, sections 801 and 802, the credit allowed on ~~said~~ the homestead from the homestead credit fund ~~herein--provided~~ shall be the entire amount of the tax levied on ~~said~~ the homestead. The credit ~~herein~~ allowed shall be continued to the estate of ~~such~~ the veteran who is deceased or the surviving spouse and any child, as defined in section 234.1 who are the beneficiaries ~~thereof~~ of the veteran so long as the surviving spouse remains unmarried. ~~The-provisions-of-this~~ This section ~~shall~~ is not be applicable to the holder of title to any ~~such~~ homestead whose annual income, together with that of his or her spouse, if any, for the last preceding twelve-month income tax accounting period exceeds ten thousand dollars. For the purpose of this section "income" means taxable income for federal income tax purposes plus income from securities of state and other political subdivisions exempt from federal income tax. Any veteran or ~~his~~ a beneficiary of the veteran who elects to secure the credit provided in this section ~~shall~~ is not be eligible for any other real property tax exemption provided by law for veterans of military service. If the veteran acquires a different homestead, the credit allowed under the provisions of this section may be claimed on a new homestead unless the veteran fails to meet the other requirements of this section.

Sec. 3. Section four hundred twenty-five point seventeen (425.17), subsections four (4) and nine (9), Code 1979, as amended by Acts of the Sixty-eighth General Assembly, 1979 Session, chapter forty-three (43), section three (3), are amended to read as follows:

4. "Homestead" means the dwelling owned or rented and actually used as a home by the claimant during all or part of the base year, and so much of the land surrounding it, ~~not-exceeding-one-acre~~ including one or more contiguous lots or tracts of land, as is reasonably necessary for use of the dwelling as a home, and may consist of a part of a multidwelling or multipurpose building and a part of the land upon which it is built. It does not include personal ~~preprty~~ property except that a mobile home may be a homestead. Any dwelling

or a part of a multidwelling or multipurpose building which is exempt from taxation shall not qualify as a homestead under the provisions of this division. A homestead must be located in this state.

9. "Property taxes due" means property taxes including any special assessments, but exclusive of delinquent interest and charges for services, due on a claimant's homestead in this state, but includes only property taxes for which the claimant is liable and which will actually be paid by the claimant. However, if the claimant is a person whose property taxes have been suspended under sections four hundred twenty-seven point eight (427.8) and four hundred twenty-seven point nine (427.9) of the Code, "property taxes due" means property taxes including any special assessments, but exclusive of delinquent interest and charges for services, due on a claimant's homestead in this state, but includes only property taxes for which the claimant is liable and which would have to be paid by the claimant if the payment of the taxes have not been suspended pursuant to sections four hundred twenty-seven point eight (427.8) and four hundred twenty-seven point nine (427.9) of the Code. "Property taxes due" shall be computed with no deduction for any credit under this division or for any homestead credit allowed under section 425.1. Each claim shall be based upon the taxes due during the fiscal year next following the base year. If a homestead is owned by two or more persons as joint tenants or tenants in common, and one or more persons are*not a member of claimant's household, "property taxes due" is that part of property taxes due on the homestead which equals the ownership percentage of the claimant and his or her household. The county treasurer shall include with the tax receipt a statement that if the owner of the property is sixty-five years of age or over or is totally disabled, or is a surviving spouse of such person who is over ~~the--age-of~~ fifty-five years of age, the person may be eligible for the credit allowed under this division. If a homestead is an integral part of a farm, the claimant may use the total property taxes due for the larger unit, ~~but not exceeding forty acres of land~~. If a homestead is an integral part of a multidwelling or multipurpose building the property taxes due for the purpose of this subsection shall be prorated to reflect the portion which the value of the property that the household occupies as its homestead is to the value of the entire structure. For purposes of this subsection, "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part.

Sec. 4. Section four hundred twenty-five point seventeen (425.17), subsection eleven (11), Code 1979, as amended by Acts of the Sixty-eighth General Assembly, 1979 Session, chapter forty-three (43), section three (3), is amended by striking the subsection and inserting in lieu thereof the following:

11. "Base year" means the calendar year last ending before the claim is filed.

Sec. 5. Section four hundred twenty-five point twenty (425.20), Code 1979, as amended by Acts of the Sixty-eighth General Assembly, 1979 Session, chapter forty-three (43), section six (6), is amended to read as follows:

*According to enrolled Act

425.20 FILING DATE. A claim for reimbursement for rent constituting property taxes paid shall not be paid or allowed, unless the claim is actually filed with and in the possession of the department of revenue on or before October thirty-first of the year following the base year.

A claim for credit for property taxes due shall not be paid or allowed unless the claim is actually filed with the county treasurer ~~on--or--before September--thirtieth--of~~ between January first and July first immediately preceding the fiscal year during which the property taxes are due and contains an affidavit of the claimant's intent to occupy the homestead for six months or more during the fiscal year ~~for beginning in the calendar year in~~ which the claim is filed. The county treasurer shall submit the claim to the director of revenue on or before ~~October-fifteenth~~ August first of each year.

In case of sickness, absence, or other disability of the claimant or if, in the judgment of the director of revenue, good cause exists and the claimant requests an extension prior to November first, or July first in the case of claim for credit for property taxes due, the director may extend the time for filing a claim for reimbursement or credit for a period not to exceed two months.

Sec. 6. Section four hundred twenty-seven point nine (427.9), Code 1979, is amended to read as follows:

427.9 SUSPENSION OF TAXES. Whenever a person is a recipient of federal supplementary security income or state supplementary assistance, as defined in section 249.1, or is a resident of a health care facility, as defined by section 135C.1, which is receiving payment from the department of social services for his or her care, ~~such the~~ such the person shall be deemed to be unable to contribute to the public revenue. The commissioner of social services shall ~~thereupon~~ notify the board of supervisors, of the county in which ~~such the~~ such the assisted person owns property, of the ~~aforesaid~~ fact, giving a statement of property, ~~real-and-personal,~~ owned, possessed, or upon which ~~said the~~ the person is paying taxes as a purchaser under contract. ~~It shall then be the duty of the~~ The board of supervisors so notified, without the filing of a petition and statement as specified in section 427.8, ~~to shall~~ shall order the county treasurer to suspend the collection of all the taxes assessed against ~~said the~~ the property and remaining unpaid by ~~such the~~ such the person or contractually payable by ~~him the person,~~ the person, for such time as ~~such the person shall-remain~~ remains the owner or contractually prospective owner of ~~such the~~ such the property, and during the period ~~such the~~ such the person receives assistance as described in this section. The commissioner of social services shall advise the person that the person may apply for an additional property tax credit pursuant to section four hundred twenty-five point sixteen (425.16) through four hundred twenty-five point thirty-nine (425.39) of the Code which shall be credited against the amount of the property taxes suspended.

Sec. 7. This Act, except for sections four (4) and five (5) of this Act, being deemed of immediate importance, takes effect from and after its publication in The Marion Sentinel, a newspaper published in Marion, Iowa,

and in The Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa. Sections four (4) and five (5) of this Act are effective January 1, 1981.

Approved May 26, 1980

I hereby certify that the foregoing Act, Senate File 2090, was published in The Marion Sentinel, Marion, Iowa on June 5, 1980, and in The Cedar Rapids Gazette, Cedar Rapids, Iowa on May 30, 1980.

MELVIN D. SYNHORST, *Secretary of State*

CHAPTER 1138

DISABLED PERSONS TAX ABATEMENT

S. F. 69

AN ACT relating to the income requirement of a totally disabled person seeking a special assessment tax abatement.

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

Section 1. Section four hundred twenty-five point twenty-three (425.23), subsection three (3), Code 1979 as amended by Acts of the Sixty-eighth General Assembly, 1979 Session, chapter forty-three (43), section nine (9), is amended to read as follows:

3. a. Any person who is eligible to file a claim for credit for property taxes due and who has a household income of five thousand dollars or less and who has a special assessment levied against the homestead may file a claim with the county treasurer that the claimant had a household income of five thousand dollars or less and that a special assessment is presently levied against the homestead. The department shall provide to the respective county treasurers such forms as are necessary for the administration of this subsection. The claim shall be filed not later than September thirtieth of each year. Upon the filing of the claim, no penalty or interest for late payment shall accrue against the amount of the special assessment due and payable. The claim filed by the claimant shall constitute a claim for credit of an amount equal to the actual amount due and payable upon the special assessment payable during the fiscal year against the homestead of the claimant or an amount equal to the annual payment of the special assessment levied against the homestead of the claimant and payable in annual installments through the period of years provided by the governing body of the city, whichever is less. The department of revenue shall, upon the filing of the claim with the department by the county treasurer, pay that amount of the special assessment during the current fiscal year to the county treasurer. The county treasurer shall submit the claims to the director of revenue not later than October fifteenth of each year. The director of revenue shall certify to the state comptroller the amount of reimbursement due each county for special assessment credits allowed under this subsection.