

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.

The amount of reimbursement due each county shall be paid by the state comptroller on November fifteenth of each year, drawn upon warrants payable to the respective county treasurer. There is appropriated annually from the general fund of the state to the department of revenue an amount sufficient to carry out the provisions of this subsection. The county treasurer shall credit any moneys received from the department against the amount of the special assessment due and payable on the homestead of the claimant.

b. For purposes of this subsection, a totally disabled person in computing household income shall deduct all medical and necessary care expenses paid during the twelve-month income tax accounting periods used in computing household income which are attributable to the person's total disability. "Medical and necessary care expenses" are those used in computing the federal income tax deduction under section 213 of the Internal Revenue Code of 1954 as defined in section four hundred twenty-two point four (422.4) of the Code.

Sec. 2. This Act is effective January first following enactment.

Approved May 19, 1980

CHAPTER 1139

CEMETERY ASSOCIATIONS AND LOCKER PLANTS

S. F. 2369

AN ACT relating to the taxation of property of cemetery associations and locker plants and making the Act retroactive.

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

Section 1. Section four hundred twenty-seven point one (427.1), subsection seven (7), Code 1979, is amended to read as follows:

7. PROPERTY OF ~~NONPROFIT~~ CEMETERY ASSOCIATIONS. Burial grounds, mausoleums, buildings and equipment owned and operated by ~~nonprofit~~ cemetery associations and used exclusively for the maintenance and care of the cemeteries devoted to interment of human bodies and human remains. The exemption granted by this subsection shall not apply to any property used for the practice of mortuary science.

Sec. 2. Chapter four hundred twenty-eight (428), Code 1979, is amended by adding the following new section:

NEW SECTION. For purposes of valuing and assessing property for tax purposes, locker plants shall be valued and assessed as commercial property. For purposes of this section, "locker plants" means any property used primarily for any or all of the following purposes:

1. To provide, as a part of its business operations, locker facilities which are rented at retail to consumers to be used for the storage of frozen meats, fish, or fowl owned by the person renting the locker.