

A claim for credit for property taxes due shall not be paid or allowed unless the claim is actually filed with the county treasurer between January 1 and July June 1, both dates inclusive, immediately preceding the fiscal year during which the property taxes are due and, with the exception of a claim filed on behalf of a deceased claimant by the claimant's legal guardian, spouse, or attorney, or by the executor or administrator of the claimant's estate, contains an affidavit of the claimant's intent to occupy the homestead for six months or more during the fiscal year beginning in the calendar year in which the claim is filed. The county treasurer shall submit the claim to the director of revenue and finance on or before August 1 of each year.

Sec. 2. Section 425.27, Code 1987, is amended to read as follows:
425.27 AUDIT OF CLAIM.

If on the audit of a claim for credit or reimbursement under this division, the director determines the amount of the claim to have been incorrectly calculated or that the claim is not allowable, the director shall recalculate the claim and notify the claimant of the recalculation or denial and the reasons for it. The director shall not adjust a claim after three years from October 31 of the year in which the claim was filed. If the claim for reimbursement has been paid, the amount may be recovered by assessment in the same manner that income taxes are assessed under sections 422.26 and 422.30. If the claim for credit has been paid, the director shall give notification to the claimant and the county treasurer of the recalculation or denial of the claim and the county treasurer shall proceed to collect the tax owed in the same manner as other property taxes due and payable are collected, if the property on which the credit was granted is still owned by the claimant, and repay the amount to the director upon collection. If the property on which the credit was granted is not owned by the claimant, the amount may be recovered from the claimant by assessment in the same manner that income taxes are assessed under sections 422.26 and 422.30. The recalculation of the claim shall be final unless appealed as provided in section 425.31. Section 422.70 is applicable with respect to this division.

Sec. 3. Section 1 of this Act applies to claims filed on or after January 1, 1989.

Sec. 4. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 11, 1988

CHAPTER 1051

PARASITIC INFESTATIONS OF BEES

H.F. 2363

AN ACT relating to the control of certain parasitic infestations common to bees by the state apiarist.

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

Section 1. Section 160.2, Code 1987, is amended to read as follows:
160.2 DUTIES.

~~It shall be the duty of the said~~ The apiarist ~~to~~ shall give lectures and demonstrations in the state on the production of honey, the care of the apiary, the marketing of honey, and upon other kindred subjects relative to the care of bees and the profitable production of honey; ~~to~~ shall examine the bees, combs, and beekeeping appliances in any locality which the apiarist may suspect of being affected with a parasite or foulbrood or any other contagious or infectious disease common to bees; and ~~to~~ shall inspect bees before removal from the state.

Sec. 2. Section 160.5, unnumbered paragraph 1, Code 1987, is amended to read as follows:

If upon examination the said apiarist finds said bees to be diseased or infested with parasites, the apiarist shall furnish the owner or person in charge of said the apiary with full

written instructions as to the nature of the disease or infestation and the best methods of ~~treat-~~
ing same treatment, which information shall be furnished without cost to the owner.

Sec. 3. Section 160.9, Code 1987, is amended to read as follows:

160.9 RULES AUTHORIZED.

The state apiarist shall issue rules prohibiting the transportation without a permit of any bees, combs, or used beekeeping appliances, into any area in which clean-up work is being conducted or which has been declared free of any diseases or parasitic infestations of bees.

Sec. 4. Section 160.10, Code 1987, is amended to read as follows:

160.10 PROHIBITORY ORDERS.

When any area is found to be infected with diseases or parasites of bees, the state apiarist shall issue an order prohibiting the movement of bees and used beekeeping appliances out of such area, but shall except from the order bees shipped without honey or feed containing honey and honey sold in tight containers for commercial purposes other than with bees or as food for bees.

Sec. 5. Section 160.14, subsection 1, Code 1987, is amended to read as follows:

1. A person who knowingly sells, barter, gives away, or moves or allows to be moved, a diseased or parasite infested colony or colonies of bees without the consent of the state apiarist, or exposes infected honey or infected appliances to the bees, or who willfully fails or neglects to give proper treatment to diseased or parasite infested colonies, or who interferes with the state apiarist or the apiarist's assistants in the performance of their official duties or who refuses to permit the examination of bees or their destruction as provided in this chapter or violates another provision of this chapter, except as provided in subsection 2, is guilty of a simple misdemeanor.

Sec. 6. Section 160.15, Code 1987, is amended to read as follows:

160.15 APPROPRIATION BY COUNTY.

All expenses, except salaries, incurred by the state apiarist or the apiarist's assistants in the performance of their duties within a county shall be paid not to exceed two hundred dollars per annum for the purpose of eradication of diseases and parasites among bees. Such work of eradication shall be done in such county under the supervision of the state apiarist.

Approved April 11, 1988

CHAPTER 1052

CITY SPECIAL ELECTION PETITION

H.F. 2388

AN ACT relating to the petition signatures required to call an election to fill a vacancy in an elective city office.

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

Section 1. Section 372.13, subsection 2, paragraph a, Code Supplement 1987, is amended to read as follows:

a. By appointment by the remaining members of the council, except that if the remaining members do not constitute a quorum of the full membership, paragraph "b" shall be followed. The appointment shall be for the period until the next pending election as defined in section 69.12, and shall be made within forty days after the vacancy occurs. If the council chooses to proceed under this paragraph, it shall publish notice in the manner prescribed by section 362.3, stating that the council intends to fill the vacancy by appointment but that the electors