

**House File 2237 - Introduced**

HOUSE FILE 2237

BY WINDSCHITL, ZIRKELBACH, and  
CHAMBERS

**A BILL FOR**

1 An Act relating to an additional homestead credit available  
2 to disabled veterans and including effective date and  
3 applicability provisions.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. NEW SECTION. 425.15A Disabled veteran tax  
2 freeze.

3 1. For purposes of this section, unless the context  
4 otherwise requires:

5 a. "Base year" means the fiscal year immediately preceding  
6 the first fiscal year in which the additional homestead  
7 credit under this section is allowed on the disabled veteran's  
8 homestead.

9 b. "Disabled veteran" means either of the following:

10 (1) A veteran who is entitled to compensation or who, but  
11 for the receipt of military retirement pay, would be entitled  
12 to compensation under laws administered by the secretary of the  
13 United States department of veterans affairs.

14 (2) A person who was discharged or released from active duty  
15 because of a service-connected disability.

16 2. A disabled veteran who is eligible for the credit allowed  
17 under section 425.1 may claim an additional homestead credit  
18 pursuant to this section. To claim the credit under this  
19 section, the disabled veteran shall file on or before June 30  
20 of the base year for which the veteran is first claiming the  
21 credit. The amount of the credit equals the amount of property  
22 taxes, less the regular homestead credit allowed under section  
23 425.1, due and payable in the coming fiscal year that exceeds  
24 the amount of property taxes, less the regular homestead credit  
25 allowed under section 425.1, that were due and payable in the  
26 base year. The credit under this section is payable from the  
27 homestead credit fund created in section 425.1.

28 3. Upon the filing and allowance of the claim, the claim  
29 shall be allowed on the disabled veteran's homestead for  
30 successive years without further filing as long as the property  
31 is legally and equitably owned and used as a homestead by  
32 the disabled veteran on July 1 of each of those successive  
33 years. The credit allowed shall be continued to the estate  
34 of the disabled veteran who is deceased or the surviving  
35 spouse and any child, as defined in section 234.1, who are the

1 beneficiaries of the deceased, disabled veteran, so long as the  
2 surviving spouse remains unmarried.

3     Sec. 2. EFFECTIVE DATE AND APPLICABILITY. This Act, being  
4 deemed of immediate importance, takes effect upon enactment  
5 and applies to property taxes due and payable in fiscal years  
6 beginning on or after July 1, 2010.

7

EXPLANATION

8     This bill provides that the property tax on a disabled  
9 veteran's homestead shall not increase from year to year. To  
10 receive this credit, the veteran must file on or before June 30  
11 in a manner similar to filing for the regular homestead credit.  
12 Once the claim is filed and allowed, the veteran does not have  
13 to file for successive years so long as the property is still  
14 owned and used by the veteran as a homestead.

15     A disabled veteran is one who is entitled to compensation for  
16 injuries from active duty or would have received compensation  
17 but for retirement pay or is one who was discharged or released  
18 from active duty because of a service-connected disability.

19     The bill takes effect upon enactment and applies to property  
20 taxes due and payable in fiscal years beginning on or after  
21 July 1, 2010.