

A BILL

FOR AN ACT AUTHORIZING BOARDS OF SUPERVISORS TO SUSPEND PAYMENT OF TAXES ON HOMESTEADS NOT EXCEEDING IN VALUE THE SUM OF ONE THOUSAND (\$1,000) DOLLARS.

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

SECTION 1. That whenever it shall be made to appear to the board of supervisors of any
2 county that any person holding a homestead not exceeding in value the sum of one thousand
3 (\$1,000) dollars, is in indigent circumstances, and unable to pay the taxes on such homestead,
4 the said board of supervisors may extend the time of payment of such taxes until the death
5 of such indigent person, or until the sale and transfer of such homestead.

SEC. 2. The taxes on any such homestead so extended shall be made a lien thereon, and
2 upon the death of such indigent person or the sale and transfer of such property prior to his
3 or her death, such taxes shall become due and collectable, and shall be collected by the county
4 treasurer in the same manner as provided by law for the collection of taxes; provided that if
5 upon the death of such indigent person, such property shall descend to minor children only,
6 then all taxes accrued on said real estate under this provision, and unpaid, may be remitted by
7 the board of supervisors, and cancelled by the treasurer upon the order of the board.