

Reported Recommending .....  
Ind. Postponed .....  
Passed House .....  
Failed to Pass House.....  
Passed Senate .....  
Failed to Pass Senate.....

House File 162

January 26, 1945.  
Old Age Assistance.

By SAYLOR.

## A BILL FOR

An Act to amend section three thousand eight hundred twenty-eight and twenty-three thousandths (3828.023), code, 1939, as amended by chapters one hundred forty-five (145), one hundred forty-six (146), and one hundred forty-seven (147), Acts of the Forty-ninth General Assembly, relating to suspended county real estate taxes paid from the old age assistance fund.

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

1 Section 1. Section three thousand eight hundred  
2 twenty-eight and twenty-three thousandths (3828.023), code,  
3 1939, as amended by chapters one hundred forty-five (145),  
4 one hundred forty-six (146), and one hundred forty-seven (147),  
5 Acts of the Forty-ninth General Assembly, is hereby amended  
6 by adding thereto the following paragraph:  
7 "The county board shall, upon written application,  
8 certify to the state board that the county real estate taxes  
9 of the recipient of the old age assistance have been suspended  
10 from the county tax rolls. The application shall state the  
11 legal description of the property and encumbrances thereon,  
12 the amount of any delinquent taxes and the amount of the annual  
13 taxes based on the existing tax rate. The state board shall  
14 then pay over to the county treasurer of the county in which

15 the real estate is located, out of the old age assistance  
16 fund, the amount of taxes annually suspended by reason of  
17 the recipient being entitled to old age assistance under the  
18 provisions of this chapter. Upon the death of the recipient  
19 the amounts so paid by said board to the county treasurer shall  
20 be allowed as a first lien against the real estate in the  
21 estate of the decedent together with the amounts paid as assistance  
22 to the recipient the same as provided in section three thousand  
23 eight hundred twenty-eight and twenty-two thousandths (3828.022).”

EXPLANATION OF H. F. 162

The purpose of this bill: As the law now stands on real estate owned by old age recipients and taken over by the state, the taxes are withheld until death, then the real estate sold and the first item to be paid is the taxes. There are many such cases in every community in the state. Thus for five, ten, fifteen or possibly twenty years which either creates a hardship on other property in the form of a higher levy, or lowers the standard of the school. The purpose of this bill is for said taxes to be paid out of the old age assistance fund so that said school districts may carry on in the regular way.