

January 17, 1955.
Passed on File.

Senate File 18

By PRENTIS, WATSON of Pottawattamie, RISK,
DEWEL and NELSON.

Passed Senate, Date.....

Vote: Ayes..... Nays.....

Passed House, Date.....

Vote: Ayes..... Nays.....

Approved

A BILL FOR

An Act to amend section four hundred twenty-seven point six (427.6),
Code 1954, relating to the filing of claim for military
service tax exemption.

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

- 1 Section 1. Section four hundred twenty-seven point six (427.6),
- 2 Code 1954, is hereby amended by striking lines one (1) to and
- 3 including line eleven (11) and inserting in lieu thereof the
- 4 following: "Said claim for exemption, if filed on or before
- 5 July 1 and allowed by the board of supervisors, shall be effective
- 6 to secure an exemption only for the year in which said claim
- 7 for exemption is filed."

EXPLANATION OF S. F. 18

The purpose of this bill is to bring the filing of a claim for soldier's exemption into conformity with the filing of a claim for homestead exemption. Under section 425.2, Code 1954, the claim for homestead exemption must be filed each year. A claim for soldier's exemption under the present section 427.6, Code 1954, once filed becomes an automatic exemption thereafter.

However, during the time the claimant is the owner, the county auditor has no knowledge when the property changes hands. The result is that persons not entitled to exemption are enjoying the benefits thereof.

This amendment would enable the county auditor to have more accurate knowledge and records.

1 Amend Senate File 18 by striking everything after the
2 enacting clause and inserting in lieu thereof the following:

3 "Section 1. Section four hundred twenty-seven point
4 five (427.5), Code 1954, is hereby amended by substituting
5 for the word 'auditor' in line twenty-two (22) of said
6 section the word 'assessor'.

7 "Sec. 2. Section four hundred twenty-seven point six
8 (427.6), Code 1954, is hereby amended by striking all of
9 paragraph one (1) of said section after the word 'filed'
10 in line five (5), inserting a period (.) after the word
11 'filed', and adding the following: 'Any person who desires
12 to avail himself of the benefits provided hereunder shall
13 each year, commencing January 1, 1956, and not later than
14 July 1 of each year, deliver to the assessor, upon a blank
15 form to be furnished by the assessor in conformity with
16 section four hundred twenty-seven point five (427.5) as
17 to information offered, a verified statement and designation
18 of the property upon which exemption is claimed by him,
19 and the assessor shall return said statement and designation
20 as made to the county auditor with a recommendation for
21 allowance or disallowance endorsed thereon. In case the
22 owner of the property is in active service in any of the
23 armed forces of the United States or of this state, including
24 the nurses' corps, such statement and designation, if desired,
25 may be delivered or filed by any member of the owner's family
26 or by any person who may represent him under power of attorney.'

27 "Sec. 3. Section four hundred twenty-seven point six
28 (427.6), Code 1954, is further amended by inserting after
29 paragraph one (1) of said section the following: 'The county
30 board of supervisors in each county shall forthwith examine all
31 such claims, whether delivered to the assessors or filed with
32 the county auditor as herein provided, and shall either allow
33 or disallow for cause said claims, and in the event of
34 disallowance notice thereof shall be sent by registered mail
35 to claimant at his last known address.'

36 "Sec. 4. Section four hundred twenty-seven point five
37 (427.5), Code 1954, is hereby amended by adding to said section
38 the following: 'Any person who has designated the property
39 upon which said exemption is claimed may change such
40 designation by filing notice of such change of designation
41 with the county assessor not later than July 1 of the year
42 for which said exemption is claimed or with the county auditor
43 during the period between July 1 and August 15 of such year.'"

Filed
January 26, 1955.

By ELIJAH.

(Committee Amendment)

1 Amend Senate File 18 in accordance with the amendment
2 filed by Senator Elijah on January 26, 1955, and found on
3 page 129 of the Senate Journal.

Filed
January 27, 1955.

By Committee on Tax Revision,
X. T. PRENTIS, Chairman.

1 Amend Senate File 18 by striking all after the
2 enacting clause thereof, and inserting in lieu thereof
3 the following:

4 Section 1. Section four hundred twenty-seven
5 point five (427.5), Code 1954, is hereby amended by
6 substituting for the word "auditor", in line twenty-
7 two (22) of said section, the words "city or county
8 assessor, as the case may be".

9 Sec. 2. Section four hundred twenty-seven
10 point six (427.6), Code 1954, is hereby amended by
11 striking all of the first paragraph thereof after the
12 word "filed" in line five (5).

13 Further amend said section by adding to the first
14 paragraph the following: "Any person who desires to
15 avail himself of the benefits provided hereunder shall
16 each year, commencing January first, 1946, and not
17 later than July first of each year, deliver to the
18 county or city assessor in whose jurisdiction the
19 property upon which exemption is claimed is located,
20 upon a blank form to be furnished by the assessor in
21 conformity with section four hundred twenty-seven point
22 five (427.5) as to information offered, a verified
23 statement and designation of the property upon which
24 exemption is claimed by him, and the assessor shall
25 tabulate and deliver said statement and designation
26 as made, to the county auditor with a recommendation
27 for allowance or disallowance endorsed thereon. In
28 case the owner of the property is in active service
29 in any of the armed forces of the United States or of
30 this state, including the nurses' corps of the state
31 or of the United States, such statement and designation,
32 if desired, may be delivered or filed by the owner's
33 spouse, parent, child, brother, or sister, or by any
34 person who may represent him under power of attorney."

35 Sec. 3. Section four hundred twenty-seven point
36 five (427.5), Code 1954, is hereby amended by adding
37 to said section the following: "Any person who has
38 designated the property upon which said exemption is
39 claimed may change such designation by filing notice
40 of such change of designation with the county or city
41 assessor in whose jurisdiction the property upon which
42 exemption is claimed is located, not later than July
43 first of the year for which said exemption is claimed
44 or with the county auditor during the period between
45 July first and August fifteenth of such year."

Filed
February 2, 1955.

By ELIJAH, MCMANUS and DAILEY

1 Amend the title to Senate File 18 by striking
2 all after the word "Act" in line 1 of the
3 title and inserting in lieu thereof the words
4 "relating to the filing of claim for military service
5 tax exemption."

Filed
February 3, 1955.

By DAILEY.

SENATE FILE 18
(Committee Amendment)

1 1. Amend Senate File 18 by striking all after the enacting
2 clause and by substituting in lieu thereof, the following:
3 "Section 1. Section four hundred twenty-seven point five
4 (427.5), Code 1954, is hereby amended by striking the word
5 'county' in line twenty-one (21) and the word 'auditor' in line
6 twenty-two (22) of said section and inserting in lieu thereof the
7 words 'city or county assessor, as the case may be'. Further
8 amend said section by inserting after the period in line thirty-six
9 (36) thereof the following: 'The assessor shall tabulate and
10 deliver or file said claims with the county auditor, having his
11 recommendations for allowance or disallowance endorsed thereon.
12 In case the owner of the property is in active service in any of
13 the armed forces of the United States or of this state, including
14 the nurses' corps of the state or of the United States, said claim
15 may be executed and delivered or filed by the owner's spouse,
16 parent, child, brother, or sister, or by any person who may
17 represent him under power of attorney.'
18 Sec. 2. Section four hundred twenty-seven point six (427.6),
19 Code 1954, is hereby amended by inserting a period after the word
20 'filed' in line five (5) of the first paragraph thereof and by
21 striking the balance of said paragraph. Further amend said
22 section by inserting the word 'only' immediately after the word
23 'exemption' in line four (4)."
24 2. Amend the title to Senate File 18 by striking all after the
25 word "Act" and substitute in lieu thereof, the following:
26 "relating to the filing of claim for military service tax
27 exemption."

Filed
February 18, 1955.

By COMMITTEE ON TAX REVISION,
X. T. PRENTIS, *Chairman*.