

FILED MAR 9 1972  
*Const. Amend. & Reapp'd 3/9,*

SENATE JOINT RESOLUTION 1006

By WALSH

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## SENATE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution  
2 of the State of Iowa to allow a property tax exemption for  
3 persons sixty-five years of age or older.

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

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1 Section 1. The following amendment to the Constitution  
2 of the State of Iowa is hereby proposed.

3 "There shall be exempt from taxation a homestead, which  
4 is a single-unit residential property maintained by the owner,  
5 who is sixty-five years of age or older, as his personal resi-  
6 dence, up to a market valuation of fifteen thousand dollars  
7 on such residence and contiguous real property, except for  
8 assessment for special benefits."

9 Sec. 2. The foregoing amendment to the Constitution of  
10 the State of Iowa is hereby referred to the general assembly  
11 to be chosen at the next general election for members of the  
12 general assembly and the secretary of state is directed to  
13 cause the same to be published for three consecutive months  
14 before the date of said election as provided by law.

15 EXPLANATION

16 This constitutional amendment provides that the homestead  
17 of a person sixty-five years of age or older shall be exempt  
18 from property taxation up to \$15,000 in market value.  
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