

MAR 7 1978

HOUSE FILE 2308

Ways and Means

By HORN

Passed House, Date _____ Passed Senate, Date _____
 Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
 Approved _____

A BILL FOR

1 An Act permitting spouses of persons eligible to claim a
 2 military service exemption to make such a claim for them.
 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section four hundred twenty-seven point five
2 (427.5), Code 1977, is amended to read as follows:
3 427.5 REDUCTION--DISCHARGE OF RECORD--OATH. Any person
4 named in section 427.3, provided he or she is a resident of
5 and domiciled in the state of Iowa, shall receive a reduction
6 equal to ~~his~~ the exemption, to be made from any property owned
7 by such person and so designated ~~by-him~~ by proceeding as
8 hereafter provided. In order to be eligible to receive said
9 exemption or reduction the person claiming same shall have
10 had recorded in the office of the county recorder of the
11 county in which he or she shall claim exemption or reduction,
12 the military certificate of satisfactory service, order
13 transferring to inactive status, reserve, retirement, or order
14 of separation from service, or honorable discharge of the
15 person claiming or through whom is claimed said exemption;
16 in the event said evidence of satisfactory service, separation,
17 retirement, furlough to reserve, inactive status, or honorable
18 discharge is lost ~~he~~ the claimant may record in lieu of the
19 same, a certified copy thereof. Said person shall file with
20 the city or county assessor, as the case may be, ~~his~~ the claim
21 for exemption or reduction in taxes under oath, which claim
22 shall set out the fact that ~~he~~ said person is a resident of
23 and domiciled in the state of Iowa, and a person within the
24 terms of section 427.3, and give the volume and page on which
25 the certificate of satisfactory service, order of separation,
26 retirement, furlough to reserve, inactive status, or honorable
27 discharge or certified copy thereof is recorded in the office
28 of the county recorder, and may include the designation of
29 the property from which ~~he-desires~~ said exemption or reduction
30 is to be made, and shall further state that ~~he~~ the claimant
31 is the equitable and legal owner of the property designated
32 therein. The assessor shall tabulate and deliver or file
33 said claims with the county auditor, having ~~his~~ the assessor's
34 recommendations for allowance or disallowance endorsed thereon.
35 In case the owner of the property is in active service in

1 any of the armed forces of the United States or of this state,
2 including the nurses corps of the state or of the United
3 States, said claim may be executed and delivered or filed
4 by the owner's spouse, parent, child, brother, or sister,
5 or by any person who may represent ~~him~~ the owner under power
6 of attorney. In all cases where the owner of the property
7 is married, the spouse may execute and deliver or file said
8 claim for exemption. ~~No~~ A person may not claim a reduction
9 or exemption in more than one county of the state, and if
10 ~~no~~ a designation is not made the exemption shall apply to
11 the homestead, if any.

12 Sec. 2. This Act, being deemed of immediate importance,
13 shall take effect and be in force from and after its publica-
14 tion in The Cedar Rapids Gazette, a newspaper published in
15 Cedar Rapids, Iowa, and in the Linn News-Letter, a newspaper
16 published in Central City, Iowa.

17 EXPLANATION

18 This bill permits a spouse of an individual who is eligible
19 for the military service exemption under sections 427.3 to
20 427.6 to file the claim for such credit or exemption.

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