

Ways and Means

HOUSE FILE 2320

By SVOBODA

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

A BILL FOR

1 An Act extending the deadline for claiming an exemption from or
2 credit for property tax by the surviving spouse of a person
3 having served in the military or a person eligible to claim
4 a homestead credit.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section four hundred twenty-five point two
2 (425.2), unnumbered paragraph one (1), Code 1977, is amended
3 to read as follows:

4 Any person applying for homestead tax credit shall each
5 year on or before July 1 first deliver to the assessor, on
6 forms furnished by the assessor, a verified statement and
7 designation of homestead as claimed. The assessor shall
8 return said statement and designation on July 2 second of
9 each year to the county auditor with a recommendation for
10 allowance or disallowance endorsed thereon. In the case the
11 owner of the homestead is in active service in the armed
12 forces of this state or of the United States, or is sixty-
13 five years of age or older, or is disabled, such statement
14 and designation may be signed and delivered by any member
15 of the owner's family. If the person eligible to apply for
16 the homestead credit dies after January first and before July
17 first of any year without having filed a claim for a homestead,
18 the surviving spouse of such person shall have until July
19 first of the year following the person's death to file such
20 a claim for the decedent. The commissioner of social services
21 or his or her designee may make application for the benefits
22 of this chapter as the agent for and on behalf of persons
23 receiving assistance under chapter 249.

24 Sec. 2. Section four hundred twenty-five point eleven
25 (425.11), subsection one (1), paragraph a, Code 1977, is
26 amended to read as follows:

27 a. The homestead must embrace the dwelling house in which
28 the owner is living at the time of that person's death if
29 the surviving spouse is filing for the decedent or at the
30 time of filing the application, except as herein provided,
31 and said application must contain an affidavit of ~~his~~ the
32 owner's intention or in the case of a surviving spouse filing
33 for the decedent that the decedent intended to occupy said
34 dwelling house, in good faith, as a home for six months or
35 more in the year for which the credit is claimed.

