

Ways and Means 4/12

SENATE FILE 835

Ways and Means
Rodgers, Chairperson
Notling
Curtis
Van Gilst
Kelly

FILED APR 7 1977

SENATE FILE 335

BY READINGER

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

A BILL FOR

1 An Act relating to the method for filing claims for the
2 homestead tax credit, the military service tax credit,
3 and the personal property tax credit.

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

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S.F. 335

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 4 first deliver to the assessor, on
6 forms furnished by the assessor, a verified statement and
7 designation of homestead as claimed. The statement and
8 designation of the homestead by a claimant shall be by
9 affidavit for the first year in which the claimant files a
10 claim for a tax credit for a designated homestead. In
11 subsequent years, the assessor may send, by ordinary mail,
12 a claim which shall be signed by the claimant who has
13 previously filed a claim by affidavit for the homestead and
14 return the signed claim to the assessor. The assessor shall
15 return said statement and designation on July 2 second of
16 each year to the county auditor with a recommendation for
17 allowance or disallowance endorsed thereon. In case the owner
18 of the homestead is in active service in the armed forces
19 of this state or of the United States, or is sixty-five years
20 of age or older, or is disabled, such statement and designation
21 may be signed and delivered by any member of the owner's
22 family. The commissioner of social services or ~~his~~ the
23 commissioner's designee may make application for the benefits
24 of this chapter as the agent for and on behalf of persons
25 receiving assistance under chapter 249.

26 Sec. 2. Section four hundred twenty-five point eight
27 (425.3), unnumbered paragraph one (1), Code 1977, is amended
28 to read as follows:

29 The director of revenue shall prescribe the form for the
30 making of verified a statement and designation of homestead,
31 and the form for ~~the~~ any supporting affidavits required herein,
32 and such other forms as may be necessary for the proper
33 administration of this chapter. As soon as practicable after
34 the effective date of this chapter, and from time to time
35 hereafter as necessary the department of revenue shall forward

1 to the county auditors of the several counties in the state
2 such prescribed sample forms, and the county auditors shall
3 furnish blank forms prepared in accordance therewith with
4 the assessment rolls, books, and supplies delivered to the
5 assessors.

6 Sec. 3. Section four hundred twenty-five point eleven
7 (425.11), subsection one (1), paragraph a, unnumbered paragraph
8 one (1), Code 1977, is amended to read as follows:

9 The homestead must embrace the dwelling house in which
10 the owner is living at the time of filing the application,
11 except as herein provided, and said application must contain
12 an affidavit or statement of ~~his~~ the owner's intention to
13 occupy said dwelling house, in good faith, as a home for six
14 months or more in the year for which the credit is claimed.

15 Sec. 4. Section four hundred twenty-five point eleven
16 (425.11), subsection two (2), Code 1977, is amended to read
17 as follows:

18 2. The word, "owner", shall mean the person who holds
19 the fee simple title to the homestead, and in addition shall
20 mean the person occupying as a surviving spouse or the person
21 occupying under a contract of purchase which contract has
22 been recorded in the office of the county recorder of the
23 county in which the property is located, or the person
24 occupying the homestead under devise or by operation of the
25 inheritance laws where the whole interest passes or where
26 the divided interest is shared only by persons related or
27 formerly related to each other by blood, marriage or adoption,
28 or the person occupying the homestead under a deed which
29 conveys a divided interest where the divided interest is
30 shared only by persons related or formerly related to each
31 other by blood, marriage or adoption. For the purpose of
32 this chapter the word "owner" shall be construed to mean a
33 bona fide owner and not one for the purpose only of availing
34 himself or herself of the benefits of this chapter. In order
35 to qualify for the homestead tax credit, evidence of ownership

1 shall be on file in the office of the clerk of the district
2 court or recorded in the office of the county recorder at
3 the time the owner files with the assessor a verified statement
4 of the homestead claimed by ~~him~~ the owner as provided in
5 section 425.2.

6 Sec. 5. Section four hundred twenty-six A point seven
7 (426A.7), Code 1977, is amended to read as follows:

8 426A.7 FORMS--RULES. The director of revenue shall
9 prescribe the form for the making of a verified statement
10 and designation of property eligible for military service
11 tax exemption, and the form for the supporting affidavits
12 required herein, and such other forms as may be necessary
13 for the proper administration of this chapter. As soon as
14 practicable after the effective date of this chapter, and
15 from time to time thereafter as necessary, the department
16 of revenue shall forward to the county auditors of the several
17 counties of the state, such prescribed sample forms. The
18 director of revenue shall have the power and authority to
19 prescribe rules, not inconsistent with the provisions of this
20 chapter, necessary to carry out and effectuate its purposes.

21 Sec. 6. Section four hundred twenty-seven point five
22 (427.5), Code 1977, is amended to read as follows:

23 427.5 REDUCTION--DISCHARGE OF RECORD--OATH. Any person
24 named in section 427.3, provided ~~he~~ the person is a resident
25 of and domiciled in the state of Iowa, shall receive a
26 reduction equal to his or her exemption, to be made from any
27 property owned by such person and designated by ~~him~~ the owner
28 by proceeding as hereafter provided. In order to be eligible
29 to receive said exemption or reduction the person claiming
30 same shall have had recorded in the office of the county
31 recorder of the county in which ~~he~~ the person shall claim
32 exemption or reduction, the military certificate of
33 satisfactory service, order transferring to inactive status,
34 reserve, retirement, or order of separation from service,
35 or honorable discharge of the person claiming or through whom

1 is claimed said exemption; in the event said evidence of
2 satisfactory service, separation, retirement, furlough to
3 reserve, inactive status, or honorable discharge is lost ~~as~~
4 the person may record in lieu of the same, a certified copy
5 thereof. Said person shall file with the city or county
6 assessor, as the case may be, ~~his~~ the owner's claim for
7 exemption or reduction in taxes ~~under-oath~~, which claim may
8 be mailed to the owner by the assessor and which shall set
9 out the fact that ~~he~~ the person is a resident of and domiciled
10 in the state of Iowa, and a person within the terms of section
11 427.3, and give the volume and page on which the certificate
12 of satisfactory service, order of separation, retirement,
13 furlough to reserve, inactive status, or honorable discharge
14 or certified copy thereof is recorded in the office of the
15 county recorder, and may include the designation of the
16 property from which ~~he~~ the owner desires said exemption or
17 reduction to be made, and shall further state that ~~he~~ such
18 person is the equitable and legal owner of the property
19 designated therein. The claim shall be originally filed by
20 affidavit in the year the person first claims the exemption
21 or reduction. The assessor shall tabulate and deliver or
22 file said claims with the county auditor, having ~~his~~ the
23 assessor's recommendations for allowance or disallowance
24 endorsed thereon. In case the owner of the property is in
25 active service in any of the armed forces of the United States
26 or of this state, including the nurses corps of the state
27 or of the United States, said claim may be executed and
28 delivered or filed by the owner's spouse, parent, child,
29 brother, or sister, or by any person who may represent ~~him~~
30 such person under power of attorney. No person may claim
31 a reduction or exemption in more than one county of the state,
32 and if no designation is made the exemption shall apply to
33 the homestead, if any.

34 Sec. 7. Section four hundred twenty-seven point seven
35 (427.7), Code 1977, is amended to read as follows:

