

County Government
Murray, Chairperson
Orr
Merritt

FILED MAR 14 1978

SENATE FILE 2183

By DODERER

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

A BILL FOR

1 An Act to allow the suspension of payments of special
2 assessments by the county board of supervisors by certain
3 property owners.

4 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 eight
2 (427.8), Code 1977, is amended to read as follows:

3 427.8 PETITION FOR EXEMPTION. Whenever a person, by reason
4 of age or infirmity, is unable to contribute to the public
5 revenue, ~~such~~ the person may file a petition, duly sworn to,
6 with the board of supervisors, stating such fact and giving
7 a statement of property, real and personal, owned or possessed
8 by ~~such~~ the applicant, and such other information as the board
9 may require. The board of supervisors may ~~thereupon~~
10 the county treasurer to suspend the collection of the taxes
11 and special assessments assessed against ~~such~~ the petitioner,
12 ~~his-estate~~ or the petitioner's estate, ~~or-both,~~ for the current
13 year, or ~~such~~ the board may cancel and remit said taxes,
14 provided, ~~however,~~ that ~~such~~ the petition shall first have
15 been approved by the council of the city in which the property
16 of the petitioner is located, or by the ~~township~~ trustees
17 of the township in which ~~said~~ the property is located.

18 Sec. 2. Section four hundred twenty-seven point nine
19 (427.9), Code 1977, is amended to read as follows:

20 427.9 SUSPENSION OF TAXES. Whenever a person is a
21 recipient of federal supplementary security income or state
22 supplementary assistance, as defined in section 249.1, or
23 is a resident of a health care facility, as defined by section
24 135C.1, which is receiving payment from the department of
25 social services for ~~his~~ that person's care, ~~such~~ the person
26 shall be deemed to be unable to contribute to the public
27 revenue. The commissioner of social services shall ~~thereupon~~
28 notify the board of supervisors, of the county in which such
29 assisted person owns property, of ~~the-aforesaid~~ such fact,
30 giving a statement of property, real and personal, owned,
31 possessed, or upon which said person is paying taxes as a
32 purchaser under contract. It shall then be the duty of the
33 board of supervisors so notified, without the filing of a
34 petition and statement as specified in section 427.8, to order
35 the county treasurer to suspend the collection of all the

1 taxes and special assessments assessed against ~~said~~ the
2 property and remaining unpaid by such person or contractually
3 payable by him or her, for such time as such person shall
4 remain the owner or contractually prospective owner of such
5 property, and during the period such person receives assistance
6 as described in this section.

7 Sec. 3. Section four hundred twenty-seven point ten
8 (427.10), Code 1977, is amended to read as follows:

9 427.10 ADDITIONAL ORDER. The board of supervisors may,
10 if in their judgment it is for the best interests of the
11 public and the petitioner referred to in section 427.8, or
12 the public and the aged person referred to in section 427.9,
13 cancel and remit the taxes or special assessments assessed
14 against the petitioner referred to in section 427.8, or the
15 aged person referred to in section 427.9, ~~his-polls-or the~~
16 person's estate or both, even though said taxes or special
17 assessments have previously been suspended as provided in
18 sections 427.8 and 427.9.

19 Sec. 4. Section four hundred twenty-seven point eleven
20 (427.11), Code 1977, is amended to read as follows:

21 427.11 GRANTEE OR DEVISEE TO PAY TAX. In the event that
22 the petitioner shall sell any real estate upon which the tax
23 or special assessment has been suspended ~~in-the-manner-above~~
24 ~~provided~~, or in case any property, or any part thereof, upon
25 which ~~said~~ the tax or special assessment has been suspended,
26 shall pass by devise, bequest, or inheritance to any person
27 other than the surviving spouse or minor child of such infirm
28 person, the taxes and special assessment, without any accrued
29 penalty, that have been thus suspended shall all become due
30 and payable, with six percent interest per annum from the
31 date of such suspension, except that no interest on taxes
32 shall be charged against the property or estate of a person
33 receiving or having received monthly or quarterly payments
34 of old-age assistance, and shall be enforceable against the
35 property or part thereof which does not pass to such spouse

1 or minor child. The petitioner, or any other person, shall
2 have the right to pay the suspended taxes or special
3 assessments at any time.

4 Sec. 5. Section four hundred twenty-seven point twelve
5 (427.12), Code 1977, is amended to read as follows:

6 427.12 SUSPENDED TAX LIST. The county treasurer shall
7 keep and maintain in his or her office a book which shall
8 be known as the "suspended tax list" and in which he the
9 county treasurer shall enter the following data relative
10 to all taxes, and ~~pe~~ special assessments, the collection
11 of which have been suspended by order of the board of
12 supervisors, to wit:

13 1. A governmental or platted description of the land on
14 which the said tax or special assessment has been levied or
15 on which it is a lien.

16 2. The name of the owner of said land.

17 3. The amount, and current year, of ~~said~~ the tax or special
18 assessment.

19 4. The date of the order suspending collection of ~~said~~
20 the tax or special assessment.

21 ~~Said~~ The book shall be so prepared, ruled, and headed that
22 all entries of taxes and ~~pe~~ special assessments against
23 the land in a given section or in a given city plat addition,
24 or auditor's plat shall be separate from the entry of taxes
25 and special assessments against the land in any other section,
26 or city plat, addition, or auditor's plat.

27 The county treasurer shall, prior to January 1, 1946, enter
28 in said book the ~~afesaid~~ data as to all unpaid, uncanceled
29 and unremitted taxes, ~~and-pe~~, the collection of which have
30 been ordered suspended by the board of supervisors since July
31 4, 1921. The data relative to all other suspended taxes ~~and~~
32 ~~pe~~ shall be entered immediately following the entry of
33 such suspension.

34 If a tax ~~ex-pe~~ on said book be paid, or be subsequently
35 legally canceled and remitted, the county treasurer shall

1 enter in said book and over ~~his~~ the county treasurer's official
2 signature a satisfaction thereof.

3 ~~Said~~ The suspended tax list shall be considered the only
4 official suspended tax list of the county. When any
5 suspension, ~~heretofore or hereafter~~ ordered by the board of
6 supervisors for any reason provided by law, has been entered
7 ~~therein~~, such entry shall, on and after date of said entry,
8 be a lien and notice thereof in accordance with the provisions
9 of sections 427.9 and 445.10. ~~Such~~ The entries of suspended
10 taxes or special assessments shall not be required to be
11 entered in or carried forward to any other book or tax list,
12 notwithstanding any provision of law to the contrary.

13 Sec. 6. This Act is effective January 1, 1979.

14 EXPLANATION

15 The bill permits the county board of supervisors to suspend
16 the payment of special assessments by those persons who may,
17 under the present law, have the payment of property taxes
18 suspended.

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