

Reprinted 3/78

FILED MAR 16 1978

SENATE FILE 2194

By COMMITTEE ON WAYS AND MEANS

Passed Senate, Date 3-28-78 (p. 624) Passed House, Date _____

Vote: Ayes 49 Nays 0 Vote: Ayes _____ Nays _____

Approved May 5

A BILL FOR

1 An Act permitting spouses of persons eligible to claim a
2 homestead credit or military service exemption to make
3 and collect such claim for them.

4 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 case the owner
11 of the homestead is in active service in the armed forces
12 of this state or of the United States, or is sixty-five years
13 of age or older, or is disabled, such statement and designation
14 may be signed and delivered by any member of the owner's
15 family. In all cases where the owner of the homestead is
16 married, the spouse may sign and deliver such statement and
17 designation. The commissioner of social services or ~~his~~ the
18 commissioner's designee may make application for the benefits
19 of this chapter as the agent for and on behalf of persons
20 receiving assistance under chapter 249.

21 Sec. 2. Section four hundred twenty-five point eighteen
22 (425.18), Code 1977, is amended to read as follows:

23 425.18. CLAIM IS PERSONAL. The right to file a claim under
24 this division shall be personal to the claimant and shall
25 not survive ~~his~~ the claimant's death, but the right may be
26 exercised on behalf of a claimant by his or her legal guardian,
27 spouse or attorney. If a claimant dies after having filed
28 a claim, the amount of the reimbursement may be paid to another
29 member of the household as determined by the director. If
30 the claimant was the only member of ~~his~~ the household, the
31 reimbursement may be paid to ~~his~~ the claimant's executor or
32 administrator, but if neither is appointed and qualified
33 within one year from the date of the filing of the claim,
34 the reimbursement shall escheat to the state.

35 Sec. 3. Section four hundred twenty-seven point five

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

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

11 Sec. 4. Section four hundred twenty-seven point six
12 (427.6), unnumbered paragraph one (1), Code 1977, is amended
13 to read as follows:

14 Said claim for exemption, if filed on or before July $\frac{1}{2}$
15 first of any year and allowed by the board of supervisors,
16 shall be effective to secure an exemption only for the year
17 in which such exemption is filed. Provided, notwithstanding
18 the filing of the claim on or before July $\frac{1}{2}$ first of any year,
19 the claimant or the claimant's unremarried surviving spouse
20 shall be the legal or equitable owner of the property upon
21 which exemption is claimed, on the first day of July of the
22 year in which said exemption is claimed.

23 Sec. 5. This Act, being deemed of immediate importance,
24 shall take effect and be in force from and after its publica-
25 tion in the Dallas County News, a newspaper published in Adel,
26 Iowa, and in the Cherokee Daily Times, a newspaper published
27 in Cherokee, Iowa.

28 EXPLANATION

29 This bill permits a spouse of an individual who is eligible
30 for the homestead credit under chapter 425 or the military
31 service exemption under sections 427.3 to 427.6 to file the
32 claim for such credit or exemption. If the veteran dies
33 before July first after filing the claim, the spouse is allowed
34 the exemption without having to refile a claim.

35

SENATE FILE 2194
FISCAL NOTE

Date: March 23, 1978
Requested by: Senator James Redmond

In compliance with a written request received March 16, 1978, there is hereby submitted a Fiscal Note for S.F. 2194, Amend. S-5377 pursuant to Joint Rule 16. Background information used in developing this Fiscal Note is available from the Legislative Fiscal Bureau, to members of the Legislature upon request.

Senate File 2194, An Act permitting spouses of persons eligible to claim a homestead credit or military service exemption to make and collect such claim for them.

This amendment allows any person eligible to claim homestead credit to file their application by mail. The form, which will include a verified statement of homestead, would be mailed to each applicant, completed and returned to the appropriate assessor. It is not necessary for the verified statement to be notarized.

It is estimated that approximately 650,000 claims for the homestead tax credit are filed each year. If a claim was mailed to each applicant at the rate of 13¢ per claim, the statewide cost of this program would be approximately \$84,500. Dividing this amount by 118 would result in an average cost per assessing jurisdiction of \$716.

Source: Department of Revenue

FILED
MARCH 23, 1978

DENNIS C. PROUTY
Legislative Fiscal Bureau

S-5377

- 1 Amend Senate File 2194 as follows:
2 1. Page 1, by striking line 2 and inserting in
3 lieu thereof the following: "(425.2), unnumbered
4 paragraphs one (1) and two (2), Code 1977, are
5 amended".
6 2. Page 1, line 5, by inserting after the word
7 "deliver" the words ", as hereinafter provided,".
8 3. Page 1, by inserting after line 20 the following
9 new paragraph:
10 "Any person sixty-five-years-of-age-or-older-or
11 any-person-who-is-disabled may request, by ordinary
12 mail, from the appropriate assessor forms for filing
13 for homestead tax credit. Any person sixty-five-years
14 of-age-or-older-or-who-is-disabled may complete the
15 form, which shall include a statement of homestead,
16 and return it to the appropriate assessor, by ordinary
17 mail. The signature of the claimant on the statement
18 shall be considered the claimant's acknowledgement that
19 all statements and facts entered on the form are
20 correct to the best of the claimant's knowledge."
21 4. Page 3, line 23, by inserting after the word
22 "Act" the words "except for unnumbered paragraph two
23 (2) of section one (1) which shall take effect
24 January 1, 1979,".

S-5377 FILED *Adopted 3/22*
MARCH 20, 1978 (*p. 624*)

BY JAMES M. REDMOND
WARREN E. CURTIS
NORMAN G. RODGERS

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

4 Any person applying for homestead tax credit shall each
5 year on or before July 4 first deliver, as hereinafter
6 provided, to the assessor, on forms furnished by the assessor,
7 a verified statement and designation of homestead as claimed.

8 The assessor shall return said statement and designation on
9 July 2 second of each year to the county auditor with a
10 recommendation for allowance or disallowance endorsed thereon.

11 In case the owner of the homestead is in active service in
12 the armed forces of this state or of the United States, or
13 is sixty-five years of age or older, or is disabled, such
14 statement and designation may be signed and delivered by any
15 member of the owner's family. In all cases where the owner
16 of the homestead is married, the spouse may sign and deliver
17 such statement and designation. The commissioner of social
18 services or his the commissioner's designee may make
19 application for the benefits of this chapter as the agent
20 for and on behalf of persons receiving assistance under chapter
21 249.

22 Any person sixty-five-years-of-age-or-older-or-any-person
23 who-is-disabled may request, by ordinary mail, from the
24 appropriate assessor forms for filing for homestead tax credit.

25 Any person sixty-five-years-of-age-or-older-or-who-is-disabled
26 may complete the form, which shall include a statement of
27 homestead, and return it to the appropriate assessor, by
28 ordinary mail. The signature of the claimant on the statement
29 shall be considered the claimant's acknowledgement that all
30 statements and facts entered on the form are correct to the
31 best of the claimant's knowledge.

32 Sec. 2. Section four hundred twenty-five point eighteen
33 (425.18), Code 1977, is amended to read as follows:

34 425.18. CLAIM IS PERSONAL. The right to file a claim under
35 this division shall be personal to the claimant and shall

1 not survive his the claimant's death, but the right may be
2 exercised on behalf of a claimant by his or her legal guardian,
3 spouse or attorney. If a claimant dies after having filed
4 a claim, the amount of the reimbursement may be paid to another
5 member of the household as determined by the director. If
6 the claimant was the only member of his the household, the
7 reimbursement may be paid to his the claimant's executor or
8 administrator, but if neither is appointed and qualified
9 within one year from the date of the filing of the claim,
10 the reimbursement shall escheat to the state.

11 Sec. 3. Section four hundred twenty-seven point five
12 (427.5), Code 1977, is amended to read as follows:

13 427.5 REDUCTION--DISCHARGE OF RECORD--OATH. Any person
14 named in section 427.3, provided he or she is a resident of
15 and domiciled in the state of Iowa, shall receive a reduction
16 equal to his the exemption, to be made from any property owned
17 by such person and so designated ~~by him~~ by proceeding as
18 hereafter provided. In order to be eligible to receive said
19 exemption or reduction the person claiming same shall have
20 had recorded in the office of the county recorder of the
21 county in which he or she shall claim exemption or reduction,
22 the military certificate of satisfactory service, order
23 transferring to inactive status, reserve, retirement, or order
24 of separation from service, or honorable discharge of the
25 person claiming or through whom is claimed said exemption;
26 in the event said evidence of satisfactory service, separation,
27 retirement, furlough to reserve, inactive status, or honorable
28 discharge is lost he the claimant may record in lieu of the
29 same, a certified copy thereof. Said person shall file with
30 the city or county assessor, as the case may be, his the claim
31 for exemption or reduction in taxes under oath, which claim
32 shall set out the fact that he said person is a resident of
33 and domiciled in the state of Iowa, and a person within the
34 terms of section 427.3, and give the volume and page on which
35 the certificate of satisfactory service, order of separation,

1 retirement, furlough to reserve, inactive status, or honorable
2 discharge or certified copy thereof is recorded in the office
3 of the county recorder, and may include the designation of
4 the property from which he-desires said exemption or reduction
5 is to be made, and shall further state that he the claimant
6 is the equitable and legal owner of the property designated
7 therein. The assessor shall tabulate and deliver or file
8 said claims with the county auditor, having ~~his~~ the assessor's
9 recommendations for allowance or disallowance indorsed thereon.
10 In case the owner of the property is in active service in
11 any of the armed forces of the United States or of this state,
12 including the nurses corps of the state or of the United
13 States, said claim may be executed and delivered or filed
14 by the owner's spouse, parent, child, brother, or sister,
15 or by any person who may represent him the owner under power
16 of attorney. In all cases where the owner of the property
17 is married, the spouse may execute and deliver or file said
18 claim for exemption. No A person may not claim a reduction
19 or exemption in more than one county of the state, and if
20 no a designation is not made the exemption shall apply to
21 the homestead, if any.

22 Sec. 4. Section four hundred twenty-seven point six
23 (427.6), unnumbered paragraph one (1), Code 1977, is amended
24 to read as follows:

25 Said claim for exemption, if filed on or before July 4
26 first of any year and allowed by the board of supervisors,
27 shall be effective to secure an exemption only for the year
28 in which such exemption is filed. Provided, notwithstanding
29 the filing of the claim on or before July 4 first of any year,
30 the claimant or the claimant's unremarried surviving spouse
31 shall be the legal or equitable owner of the property upon
32 which exemption is claimed, on the first day of July of the
33 year in which said exemption is claimed.

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34 Sec. 5. This Act, except for unnumbered paragraph two
35 (2) of section one (1) which shall take effect January 1,

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1979, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Dallas County News, a newspaper published in Adel, Iowa, and in the Cherokee Daily Times, a newspaper published in Cherokee, Iowa.

EXPLANATION

This bill permits a spouse of an individual who is eligible for the homestead credit under chapter 425 or the military service exemption under sections 427.3 to 427.6 to file the claim for such credit or exemption. If the veteran dies before July first after filing the claim, the spouse is allowed the exemption without having to refile a claim.



1 Amend Senate File 2194, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 1, by striking lines 1 through 31 and
4 inserting in lieu thereof the following:

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

8 Any person applying for homestead tax credit shall
9 each year on or before July 4 first deliver to the
10 assessor, on forms furnished by the assessor, a
11 verified statement and designation of homestead as
12 claimed. The assessor shall return said statement
13 and designation on July 2 second of each year to the
14 county auditor with a recommendation for allowance
15 or disallowance endorsed thereon. In case the owner
16 of the homestead is in active service in the armed
17 forces of this state or of the United States, or is
18 sixty-five years of age or older, or is disabled,
19 such statement and designation may be signed and
20 delivered by any member of the owner's family. In
21 all cases where the owner of the homestead is married,
22 the spouse may sign and deliver the statement and
23 designation. The commissioner of social services or
24 his the commissioner's designee may make application
25 for the benefits of this chapter as the agent for
26 and on behalf of persons receiving assistance under
27 chapter 249.

28 Sec. 2. Section four hundred twenty-five point
29 two (425.2), unnumbered paragraph two (2), Code 1977,
30 is amended to read as follows:

31 Any person sixty-five years of age or older or
32 any person who is disabled may request, in writing,
33 from the appropriate assessor forms for filing for
34 homestead tax credit. Any person sixty-five years
35 of age or older or who is disabled may complete the
36 form, which shall include a statement of homestead,
37 and mail or return it to the appropriate assessor,
38 by-ordinary-mail. The signature of the claimant on
39 the statement shall be considered the claimant's
40 acknowledgement that all statements and facts entered
41 on the form are correct to the best of the claimant's
42 knowledge.

43 Sec. 3. Section four hundred twenty-five point
44 two (425.2), Code 1977, is amended by adding the
45 following new unnumbered paragraph:

46 NEW UNNUMBERED PARAGRAPH. Upon adoption of a
47 resolution by the county board of supervisors, any
48 person may request, in writing, from the appropriate
49 assessor forms for the filing for homestead tax credit.
50 The person may complete the form, which shall include

1 a statement of homestead, and mail or return it to
2 the appropriate assessor. The signature of the
3 claimant on the statement of homestead shall be
4 considered the claimant's acknowledgment that all
5 statements and facts entered on the form are correct
6 to the best of the claimant's knowledge."

7 2. Page 3, by inserting after line 33 the follow-
8 ing new sections:

9 "Sec. 5. Section four hundred twenty-seven point
10 six (427.6), Code 1977, is amended by adding the
11 following new unnumbered paragraph:

12 NEW UNNUMBERED PARAGRAPH. Upon adoption of a reso-
13 lution by the county board of supervisors, any person
14 may request, in writing, from the appropriate assessor
15 forms for the filing for a military service tax
16 exemption. The person may complete the form, which
17 shall include a statement claiming the military service
18 tax exemption and designating the property upon which
19 the tax exemption is claimed, and mail or return it
20 to the appropriate assessor. The signature of the
21 claimant on the claim shall be considered the
22 claimant's acknowledgment that all statements and
23 facts entered on the form are correct to the best
24 of the claimant's knowledge.

25 Sec. 6. The provisions of sections two (2), three
26 (3), and five (5) of this Act shall be effective
27 January 1, 1979.

28 Sec. 7. The provisions of this Act, except sections
29 two (2), three (3), and five (5) of this Act, are
30 retroactive to January 1, 1978 for claims filed on
31 or after January 1, 1978 for a homestead tax credit
32 and a military service tax exemption and to this
33 extent the provisions of this Act are retroactive."

34 3. Page 3, lines 34 and 35, by striking the words
35 "except for unnumbered paragraph two (2) of section
36 one (1) which shall take effect January 1,".

37 4. Page 4, line 1, by striking the figure "1979".

38 5. Renumber sections and correct internal refer-
39 ences as are necessary in accordance with this
40 amendment.

41 6. Amend the title, line 3, by inserting after
42 the word "them" the words "and making certain
43 provisions of the Act retroactive".

H-5919 FILED *Adopted* BY COMMITTEE ON WAYS AND MEANS
APRIL 5, 1978 *4/5/78* NORLAND of Worth, Chair
(p. 1743)

S-5678

1 Amend Senate File 2194, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 1, by striking lines 1 through 31 and
4 inserting in lieu thereof the following:

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

8 Any person applying for homestead tax credit shall
9 each year on or before July 1 first deliver to the
10 assessor, on forms furnished by the assessor, a
11 verified statement and designation of homestead as
12 claimed. The assessor shall return said statement
13 and designation on July 2 second of each year to the
14 county auditor with a recommendation for allowance
15 or disallowance endorsed thereon. In case the owner
16 of the homestead is in active service in the armed
17 forces of this state or of the United States, or is
18 sixty-five years of age or older, or is disabled,
19 such statement and designation may be signed and
20 delivered by any member of the owner's family. In
21 all cases where the owner of the homestead is married,
22 the spouse may sign and deliver the statement and
23 designation. The commissioner of social services or
24 the commissioner's designee may make application
25 for the benefits of this chapter as the agent for
26 and on behalf of persons receiving assistance under
27 chapter 249.

28 Sec. 2. Section four hundred twenty-five point
29 two (425.2), unnumbered paragraph two (2), Code 1977,
30 is amended to read as follows:

31 Any person sixty-five years of age or older or
32 any person who is disabled may request, in writing,
33 from the appropriate assessor forms for filing for
34 homestead tax credit. Any person sixty-five years
35 of age or older or who is disabled may complete the
36 form, which shall include a statement of homestead,
37 and mail or return it to the appropriate assessor,
38 by ordinary mail. The signature of the claimant on
39 the statement shall be considered the claimant's
40 acknowledgement that all statements and facts entered
41 on the form are correct to the best of the claimant's
42 knowledge.

43 Sec. 3. Section four hundred twenty-five point
44 two (425.2), Code 1977, is amended by adding the
45 following new unnumbered paragraph:

46 NEW UNNUMBERED PARAGRAPH. Upon adoption of a
47 resolution by the county board of supervisors, any
48 person may request, in writing, from the appropriate
49 assessor forms for the filing for homestead tax credit.
50 The person may complete the form, which shall include

1 a statement of homestead, and mail or return it to
2 the appropriate assessor. The signature of the
3 claimant on the statement of homestead shall be
4 considered the claimant's acknowledgment that all
5 statements and facts entered on the form are correct
6 to the best of the claimant's knowledge."

7 2. Page 3, by inserting after line 33 the follow-
8 ing new sections:

9 "Sec. 5. Section four hundred twenty-seven point
10 six (427.6), Code 1977, is amended by adding the
11 following new unnumbered paragraph:

12 NEW UNNUMBERED PARAGRAPH. Upon adoption of a reso-
13 lution by the county board of supervisors, any person
14 may request, in writing, from the appropriate assessor
15 forms for the filing for a military service tax
16 exemption. The person may complete the form, which
17 shall include a statement claiming the military service
18 tax exemption and designating the property upon which
19 the tax exemption is claimed, and mail or return it
20 to the appropriate assessor. The signature of the
21 claimant on the claim shall be considered the
22 claimant's acknowledgment that all statements and
23 facts entered on the form are correct to the best
24 of the claimant's knowledge.

25 Sec. 6. The provisions of sections two (2), three
26 (3), and five (5) of this Act shall be effective
27 January 1, 1979.

28 Sec. 7. The provisions of this Act, except sections
29 two (2), three (3), and five (5) of this Act, are
30 retroactive to January 1, 1978 for claims filed on
31 or after January 1, 1978 for a homestead tax credit
32 and a military service tax exemption and to this
33 extent the provisions of this Act are retroactive."

34 3. Page 3, by striking lines 34 and 35 and
35 inserting in lieu thereof the following new section:

36 "Sec. _____. This Act, being deemed of immediate
37 importance, shall take effect and be in force from
38 and after its publication in The Cedar Rapids Gazette,
39 a newspaper published in Cedar Rapids, Iowa, and in
40 the Mitchell County Press-News, a newspaper published
41 in Osage, Iowa."

42 4. Page 4, by striking lines 1 through 4.

43 5. Renumber sections and correct internal refer-
44 ences as are necessary in accordance with this
45 amendment.

46 6. Amend the title, line 3, by inserting after
47 the word "them" the words "and making certain
48 provisions of the Act retroactive".

FILED
APRIL 26, 1978

RECEIVED FROM THE HOUSE

Senate concurred 4/28 (p. 1078)

SENATE FILE 2194

AN ACT

PERMITTING SPOUSES OF PERSONS ELIGIBLE TO CLAIM A HOMESTEAD CREDIT OR MILITARY SERVICE EXEMPTION TO MAKE AND COLLECT SUCH CLAIM FOR THEM AND MAKING CERTAIN PROVISIONS OF THE ACT RETROACTIVE.

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

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

Any person applying for homestead tax credit shall each year on or before July 4 first deliver to the assessor, on forms furnished by the assessor, a verified statement and designation of homestead as claimed. The assessor shall return said statement and designation on July 2 second of each year to the county auditor with a recommendation for allowance or disallowance endorsed thereon. In case the owner of the homestead is in active service in the armed forces of this state or of the United States, or is sixty-five years of age or older, or is disabled, such statement and designation may be signed and delivered by any member of the owner's family. In all cases where the owner of the homestead is married, the spouse may sign and deliver the statement and designation. The commissioner of social services or his the commissioner's designee may make application for the benefits of this chapter as the agent for and on behalf of persons receiving assistance under chapter 249.

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

Any person sixty-five years of age or older or any person who is disabled may request, in writing, from the appropriate

assessor forms for filing for homestead tax credit. Any person sixty-five years of age or older or who is disabled may complete the form, which shall include a statement of homestead, and mail or return it to the appropriate assessor, by-ordinary-mail. The signature of the claimant on the statement shall be considered the claimant's acknowledgement that all statements and facts entered on the form are correct to the best of the claimant's knowledge.

Sec. 3. Section four hundred twenty-five point two (425.2), Code 1977, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Upon adoption of a resolution by the county board of supervisors, any person may request, in writing, from the appropriate assessor forms for the filing for homestead tax credit. The person may complete the form, which shall include a statement of homestead, and mail or return it to the appropriate assessor. The signature of the claimant on the statement of homestead shall be considered the claimant's acknowledgement that all statements and facts entered on the form are correct to the best of the claimant's knowledge.

Sec. 4. Section four hundred twenty-five point eighteen (425.18), Code 1977, is amended to read as follows:

425.18 CLAIM IS PERSONAL. The right to file a claim under this division shall be personal to the claimant and shall not survive his the claimant's death, but the right may be exercised on behalf of a claimant by his or her legal guardian, spouse or attorney. If a claimant dies after having filed a claim, the amount of the reimbursement may be paid to another member of the household as determined by the director. If the claimant was the only member of his the household, the reimbursement may be paid to his the claimant's executor or administrator, but if neither is appointed and qualified within one year from the date of the filing of the claim, the reimbursement shall escheat to the state.

Sec. 5. Section four hundred twenty-seven point five (427.5), Code 1977, is amended to read as follows:

427.5 REDUCTION--DISCHARGE OF RECORD--OATH. Any person named in section 427.3, provided he or she is a resident of and domiciled in the state of Iowa, shall receive a reduction equal to his the exemption, to be made from any property owned by such person and so designated by ~~him~~ by proceeding as hereafter provided. In order to be eligible to receive said exemption or reduction the person claiming same shall have had recorded in the office of the county recorder of the county in which he or she shall claim exemption or reduction, the military certificate of satisfactory service, order transferring to inactive status, reserve, retirement, or order of separation from service, or honorable discharge of the person claiming or through whom is claimed said exemption; in the event said evidence of satisfactory service, separation, retirement, furlough to reserve, inactive status, or honorable discharge is lost ~~he~~ the claimant may record in lieu of the same, a certified copy thereof. Said person shall file with the city or county assessor, as the case may be, ~~his~~ the claim for exemption or reduction in taxes under oath, which claim shall set out the fact that ~~he~~ said person is a resident of and domiciled in the state of Iowa, and a person within the terms of section 427.3, and give the volume and page on which the certificate of satisfactory service, order of separation, retirement, furlough to reserve, inactive status, or honorable discharge or certified copy thereof is recorded in the office of the county recorder, and may include the designation of the property from which ~~he desires~~ said exemption or reduction is to be made, and shall further state that ~~he~~ the claimant is the equitable and legal owner of the property designated therein. The assessor shall tabulate and deliver or file said claims with the county auditor, having ~~his~~ the assessor's recommendations for allowance or disallowance endorsed thereon. In case the owner of the property is in active service in

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

Sec. 6. Section four hundred twenty-seven point six (427.6), unnumbered paragraph one (1), Code 1977, is amended to read as follows:

Said claim for exemption, if filed on or before July 4 first of any year and allowed by the board of supervisors, shall be effective to secure an exemption only for the year in which such exemption is filed. Provided, notwithstanding the filing of the claim on or before July 4 first of any year, the claimant or the claimant's unremarried surviving spouse shall be the legal or equitable owner of the property upon which exemption is claimed, on the first day of July of the year in which said exemption is claimed.

Sec. 7. Section four hundred twenty-seven point six (427.6), Code 1977, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Upon adoption of a resolution by the county board of supervisors, any person may request, in writing, from the appropriate assessor forms for the filing for a military service tax exemption. The person may complete the form, which shall include a statement claiming the military service tax exemption and designating the property upon which the tax exemption is claimed, and mail or return it to the appropriate assessor. The signature of the claimant on the claim shall be considered the claimant's acknowledgment that

all statements and facts entered on the form are correct to the best of the claimant's knowledge.

Sec. 8. The provisions of sections two (2), three (3), and seven (7) of this Act shall be effective January 1, 1979.

Sec. 9. The provisions of this Act, except sections two (2), three (3), and seven (7) of this Act, are retroactive to January 1, 1978 for claims filed on or after January 1, 1978 for a homestead tax credit and a military service tax exemption and to this extent the provisions of this Act are retroactive.

Sec. 10. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in The Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa, and in the Mitchell County Press-News, a newspaper published in Osage, Iowa.

ARTHUR A. NEU
President of the Senate

DALE M. COCHRAN
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2194, Sixty-seventh General Assembly.

KEVIN P. LIGHT
Acting Secretary of the Senate

Approved May 5, 1978

ROBERT D. RAY
Governor

