

FILED MAR 2 1988

SENATE FILE 2270

BY COMMITTEE ON LOCAL

GOVERNMENT *Approved (p. 600)*

*(formerly 95B 2106)*

Passed Senate, Date 3/14/88 (p. 793)

Passed House, Date 3/25/88 (p. 1077)

Vote: Ayes 47 Nays 0

Vote: Ayes 86 Nays 0

Approved April 4, 1988 (p. 1246)

A BILL FOR

1 An Act relating to the suspension of the collection of taxes,  
2 special assessments, and other assessments by the county board  
3 of supervisors.

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

5

STATE OF IOWA

FILED MAR 14 1988

FISCAL NOTE

LSB No. 8098S

Staff ID. AAW

REQ. BY SENATOR MILLER OF CERRO GORDO SENATE FILE 2270

In compliance with a written request received March 2, 1988, a fiscal note for SENATE FILE 2270 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note are available from the Legislative Fiscal Bureau to members of the Legislature upon request.

Senate File 2270 provides that a person, by reason of age or infirmity, can make application to the county board of supervisors to suspend collection of property taxes, special assessments, and certain other charges. This suspension is also available to a person who receives federal supplementary security income, state supplementary assistance or resides in a health care facility.

Fiscal Effect:

This bill has no impact on the State general fund. Any counties approving the suspension for special assessments will have a loss of revenue until the property is sold and all taxes and special assessments are paid. This bill has no impact on the State general fund.

Source: Dept. of Revenue and Finance

(LSB 8098S, AAW)

*Henry A. Rudy*  
Fiscal Director  
Legislative Fiscal Bureau

TL5B 8098SV 72

.bk/rln/8

1 Section 1. Section 427.8, Code 1987, is amended to read as  
2 follows:

3 427.8 PETITION FOR EXEMPTION.

4 If a person, by reason of age or infirmity, is unable to  
5 contribute to the public revenue, the person may file a  
6 petition, duly sworn to, with the board of supervisors,  
7 stating that fact and giving a statement of property, real and  
8 personal, owned or possessed by the petitioner, and other  
9 information as the board may require. The board of  
10 supervisors may order the county treasurer to suspend the  
11 collection of the taxes, special assessments under sections  
12 384.37 through 384.79, and rates or assessments imposed under  
13 section 384.84 or chapter 317 or 364 which are assessed  
14 against the petitioner or the petitioner's estate, or both,  
15 for the current year and those unpaid for prior years, or the  
16 board may cancel and remit the taxes, special assessments, and  
17 other assessments or rates. However, the petition must first  
18 be approved by the council of the city in which the property  
19 of the petitioner is located, or by the township trustees of  
20 the township in which the property is located.

21 Sec. 2. Section 427.9, Code 1987, is amended to read as  
22 follows:

23 427.9 SUSPENSION OF TAXES.

24 Whenever a person is a recipient of federal supplementary  
25 security income or state supplementary assistance, as defined  
26 in section 249.1, or is a resident of a health care facility,  
27 as defined by section 135C.1, which is receiving payment from  
28 the department of human services for the person's care, the  
29 person shall be deemed to be unable to contribute to the  
30 public revenue. The commissioner of human services shall  
31 notify the board of supervisors, of the county in which the  
32 assisted person owns property, of the fact, giving a statement  
33 of property, owned, possessed, or upon which the person is  
34 paying taxes as a purchaser under contract. The board of  
35 supervisors so notified, without the filing of a petition and

1 statement as specified in section 427.8, shall order the  
2 county treasurer to suspend the collection of all the taxes,  
3 special assessments, and rates assessed against the property  
4 and remaining unpaid by the person or contractually payable by  
5 the person, for such time as the person remains the owner or  
6 contractually prospective owner of the property, and during  
7 the period the person receives assistance as described in this  
8 section. The commissioner of human services shall advise the  
9 person that the person may apply for an additional property  
10 tax credit pursuant to sections 425.16 to 425.39 which shall  
11 be credited against the amount of the property taxes  
12 suspended.

13 EXPLANATION

14 Under present law, a person, by reason of age or infirmity,  
15 can make application to the county board of supervisors to  
16 have property tax collections suspended against that person's  
17 property where the taxpayer is unable to pay the taxes. This  
18 suspension of tax collections is also available to a person  
19 who receives federal supplementary security income or state  
20 supplementary assistance or resides in a health care facility  
21 and the application for the suspension is filed by the  
22 commissioner of human services. The bill provides that the  
23 person can receive the tax collection suspension for special  
24 assessments and certain other charges against the property.  
25 These are charges, the collection of which may be suspended,  
26 for destroying weeds on the property, for special assessments  
27 allowed under chapters 364 and 384 and for rates under section  
28 384.84.

29 SUCCESSOR TO SSB 2106 (LSB 8098SC)

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FILED MAR 2 1988

SENATE FILE 2270  
BY COMMITTEE ON LOCAL  
GOVERNMENT *Approved 2/7/88*

*(formerly 95B 2106)*

Passed Senate, Date 3/14/88 (p. 198) Passed House, Date 3/16/88 (p. 197)  
Vote: Ayes 47 Nays 0 Vote: Ayes 82 Nays 0  
Approved March 14, 1988 (p. 198)

A BILL FOR

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- 2 special assessments, and other assessments by the county board
- 3 of supervisors.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
- 5

STATE OF IOWA

FILED MAR 14 1988 **FISCAL NOTE** LSB No. 8098S  
 REQ. BY SENATOR MILLER OF CERRO GORDO SENATE FILE 2270 Staff ID. AAW

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Fiscal Effect:

This bill has no impact on the State general fund. Any counties approving the suspension for special assessments will have a loss of revenue until the property is sold and all taxes and special assessments are paid. This bill has no impact on the State general fund.

Source: Dept. of Revenue and Finance

(LSB 8098S, AAW)

*Henry R. Prady*  
Fiscal Director  
Legislative Fiscal Bureau

LSB 8098SV 72

bx/rln/8

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6 petition, duly sworn to, with the board of supervisors,  
7 stating that fact and giving a statement of property, real and  
8 personal, owned or possessed by the petitioner, and other  
9 information as the board may require. The board of  
10 supervisors may order the county treasurer to suspend the  
11 collection of the taxes, special assessments under sections  
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13 section 384.84 or chapter 317 or 364 which are assessed  
14 against the petitioner or the petitioner's estate, or both,  
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28 384.84.

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SENATE FILE 2270

AN ACT

RELATING TO THE SUSPENSION OF THE COLLECTION OF  
TAXES, SPECIAL ASSESSMENTS, AND OTHER ASSESSMENTS BY THE  
COUNTY BOARD OF SUPERVISORS.

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

Section 1. Section 427.8, Code 1987, is amended to read as follows:

427.8 PETITION FOR EXEMPTION.

If a person, by reason of age or infirmity, is unable to contribute to the public revenue, the person may file a petition, duly sworn to, with the board of supervisors, stating that fact and giving a statement of property, real and personal, owned or possessed by the petitioner, and other information as the board may require. The board of

supervisors may order the county treasurer to suspend the collection of the taxes, special assessments under sections 384.37 through 384.79, and rates or assessments imposed under section 384.84 or chapter 317 or 364 which are assessed against the petitioner or the petitioner's estate, or both, for the current year and those unpaid for prior years, or the board may cancel and remit the taxes, special assessments, and other assessments or rates. However, the petition must first be approved by the council of the city in which the property of the petitioner is located, or by the township trustees of the township in which the property is located.

Sec. 2. Section 427.9, Code 1987, is amended to read as follows:

427.9 SUSPENSION OF TAXES.

Whenever a person is a recipient of federal supplementary security income or state supplementary assistance, as defined in section 249.1, or is a resident of a health care facility, as defined by section 135C.1, which is receiving payment from the department of human services for the person's care, the person shall be deemed to be unable to contribute to the public revenue. The commissioner of human services shall notify the board of supervisors, of the county in which the assisted person owns property, of the fact, giving a statement of property, owned, possessed, or upon which the person is paying taxes as a purchaser under contract. The board of supervisors so notified, without the filing of a petition and statement as specified in section 427.8, shall order the county treasurer to suspend the collection of all the taxes, special assessments, and rates assessed against the property and remaining unpaid by the person or contractually payable by the person, for such time as the person remains the owner or contractually prospective owner of the property, and during the period the person receives assistance as described in this section. The commissioner of human services shall advise the person that the person may apply for an additional property

tax credit pursuant to sections 425.16 to 425.39 which shall be credited against the amount of the property taxes suspended.

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JO ANN ZIMMERMAN  
President of the Senate

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DONALD D. AVENSON  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2270, Seventy-second General Assembly.

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JOHN F. DWYER  
Secretary of the Senate

Approved April 4, 1988

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TERRY E. BRANSTAD  
Governor

**SF 2270**