

SENATE FILE 265

BY COMMITTEE ON COUNTY GOVERNMENT

FILED FEB 26 1973

*Her County Govt. 4/3
Do Pass 4/17*

Senate File 265
Bortell, Chairman
Bennett
Rapp

Passed Senate, Date 3-3-73(722) Passed House, Date 6-18-73(2038)

Vote: Ayes 40 Nays 0 Vote: Ayes 82 Nays 0

Approved 7-6-73

A BILL FOR

1 An Act relating to the method of filing reports on homestead
2 tax credits and military service tax credits.
3 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 four
2 (425.4), Code 1973, is amended to read as follows:

3 425.4 CERTIFICATION TO TREASURER. All claims which
4 have been allowed by the board of supervisors shall be
5 certified on or before August 4 first, in each year, by the
6 county auditor to the county treasurer, which certificates
7 shall list the ~~name-of-each-owner,-legal-description-of~~
8 ~~the-claimed-homestead,-and-the-assessed-valuation-of-said~~
9 ~~homestead-in-an-amount-not-to-exceed-twenty-five-hundred~~
10 ~~dollars-for-each-homestead~~ total amount of dollars, listed by
11 taxing district in the county, due for homestead tax credits
12 claimed and allowed. The county treasurer shall forthwith
13 certify to the department of revenue the total assessed
14 ~~valuation-of-all-homesteads-so-certified-in-an-amount-not~~
15 ~~to-exceed-twenty-five-hundred-dollars-for-each-homestead~~
16 amount of dollars, listed by taxing district in the county,
17 due for homestead tax credits claimed and allowed.

18 Sec. 2. Section four hundred twenty-six A point three
19 (426A.3), Code 1973, is amended to read as follows:

20 426A.3 COMPUTATION BY AUDITOR. On or before August 4
21 first of each year the county auditor shall certify to the
22 county treasurer all claims for military service tax
23 exemptions which have been allowed by the board of super-
24 visors. Such certificate shall list the ~~name-of-each~~
25 ~~owner-and-the-legal-description-of-the-property-upon-which~~
26 ~~military-service-tax-exemption-has-been-granted,-or-the~~
27 ~~nature-of-the-property-upon-which-such-military-service~~
28 ~~tax-exemption-has-been-allowed-on-property-other-than~~
29 ~~real-estate~~ total amount of dollars, listed by taxing
30 district in the county, due for military service tax credits
31 claimed and allowed. The county treasurer shall forthwith
32 certify to the department of revenue the amount of taxes
33 ~~which-would-be-levied-upon-each-property-not-in-excess-of~~
34 ~~twenty-five-mills-on-each-dollar-of-assessed-valuation,~~
35 ~~at-the-regular-property-rate-imposed-on-other-real-and~~

1 personal-property-in-the-taxing-district-where-such-military
2 service-tax-exemption-has-been-granted,-were-such-property
3 subject-to-normal-property-taxation dollars, listed by
4 taxing district in the county, due for military service
5 tax credits claimed and allowed.

6 EXPLANATION

7 This bill provides that reports on homestead tax credit
8 and military service tax credit claims be listed by a
9 district recap method. This method will reduce the amount
10 of material which the county auditors and county treasurers
11 will have to prepare and file.

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