

Senate File 78  
Lonergan, Chairman  
Jordan  
Tauke

SENATE FILE 78

By COMMITTEE ON COUNTY GOVERNMENT  
(Committee on County Government)

Passed Senate, Date 2-5-75 (p. 241) Passed House, Date 2-17-75 (p. 331)  
Vote: Ayes 34 Nays 15 Vote: Ayes 85 Nays 6  
Approved 2-28-75

### A BILL FOR

1 An Act relating to claims for the reimbursement for property  
2 taxes paid by persons sixty-five years of age and older or  
3 totally disabled.

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

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S-3069

1 Amend Senate File 78, page 1, line 20, by inserting  
2 after the word "~~agent.~~" the words "However, the  
3 claimant for reimbursement for property taxes paid  
4 may designate on the claim at the time it is filed  
5 that the check for reimbursement for property taxes  
6 paid be made payable to the claimant and the county  
7 treasurer of the county in which the homestead is  
8 located."

S-3069 FILED AND ADOPTED  
FEBRUARY 5, 1975

BY PHILIP B. HILL  
CHARLES P. MILLER

1 Section 1. Section four hundred twenty-five point nineteen  
2 (425.19), Code 1975, is amended to read as follows:

3 425.19 CLAIM AND REIMBURSEMENT. Subject to the limitations  
4 provided in this division, a claimant may annually claim a  
5 reimbursement for property taxes paid or rent constituting  
6 property taxes paid in the base year. The amount of the  
7 reimbursement for property taxes paid for a homestead, after  
8 audit or certification by the director, shall be paid by ~~joint~~  
9 ~~payee-check to the claimant and the treasurer of the county~~  
10 ~~in which the homestead of the claimant is located,~~ and the  
11 amount of the reimbursement for rent constituting property  
12 taxes paid shall be paid to the claimant ~~only,~~ from the state  
13 general fund on or before September 25 of each year commencing  
14 in 1974. ~~If the amount of the reimbursement to the claimant~~  
15 ~~and county treasurer exceeds the tax due from the claimant~~  
16 ~~on or about October 1, the county treasurer shall credit the~~  
17 ~~remainder of the reimbursement to be applied against property~~  
18 ~~tax due from the claimant on or about April 1 of the next~~  
19 ~~calendar year with any remaining excess to be paid by the~~  
20 ~~county treasurer to the claimant or his agent.~~

21 EXPLANATION

22 This bill removes the requirement that reimbursement that  
23 the claimant be paid by a check made out in his name and the  
24 name of the county treasurer of the county in which the  
25 homestead is located and provides that claims for reimbursement  
26 for property taxes paid be paid on check drawn only in the  
27 name of the claimant.

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SENATE FILE 78

AN ACT

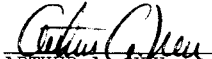
RELATING TO CLAIMS FOR THE REIMBURSEMENT FOR PROPERTY TAXES PAID BY PERSONS SIXTY-FIVE YEARS OF AGE AND OLDER OR TOTALLY DISABLED.

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

Section 1. Section four hundred twenty-five point nineteen (425.19), Code 1975, is amended to read as follows:

425.19 CLAIM AND REIMBURSEMENT. Subject to the limitations provided in this division, a claimant may annually claim a reimbursement for property taxes paid or rent constituting property taxes paid in the base year. The amount of the reimbursement for property taxes paid for a homestead, after audit or certification by the director, shall be paid by joint payee-check to the claimant and the treasurer of the county in which the homestead of the claimant is located, and the amount of the reimbursement for rent constituting property taxes paid shall be paid to the claimant only, from the state general fund on or before September 25 of each year commencing in 1974. If the amount of the reimbursement to the claimant and county treasurer exceeds the tax due from the claimant on or about October 1, the county treasurer shall credit the remainder of the reimbursement to be applied against property tax due from the claimant on or about April 1 of the next calendar year with any remaining excess to be paid by the county treasurer to the claimant or his agent. However, the claimant for reimbursement for property taxes paid may desig-

nate on the claim at the time it is filed that the check for reimbursement for property taxes paid be made payable to the claimant and the county treasurer of the county in which the homestead is located.

  
ARTHUR A. NEO  
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 78, Sixty-sixth General Assembly.

CLARK R. RASMUSSEN  
Secretary of the Senate

Approved Dec. 28, 1975

ROBERT D. RAY  
Governor