

Way: *House*

*Amended, passed 5/1/80
to House 7/1/80 5-597*

Reprinted 2/28

FILED JAN 20 1980

SENATE FILE 2090

By RUSH

Passed Senate, Date 2-26-80 (4575) Passed House, Date _____

Vote: Ayes 45 Nays 0 Vote: Ayes _____ Nays _____

Approved May 26, 1980

A BILL FOR

1 An Act providing for certain elderly and disabled property
 2 owners to file a claim for reimbursement of property taxes
 3 paid in the 1979-80 fiscal year.

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

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2072

1 Section 1. Acts of the Sixty-eighth General Assembly,
2 1979 Session, chapter forty-three (43), section nineteen (19),
3 is amended to read as follows:

4 SEC. 19. Notwithstanding any provision of this Act, the
5 right to file a claim for reimbursement for property taxes
6 paid in the fiscal year ending in the 1979 calendar year or
7 for property taxes paid in the fiscal year ending in the 1980
8 calendar year under sections four hundred twenty-five point
9 sixteen (425.16) to four hundred twenty-five point thirty-
10 nine (425.39) of the Code is not abridged and the procedures
11 for filing the claim for reimbursement, the verification of
12 the claim, the determination of the amount of the claim and
13 the payment of the claim shall be as specified under sections
14 four hundred twenty-five point sixteen (425.16) to four hundred
15 twenty-five point thirty-nine (425.39) of the Code before
16 the effective date of this Act. A person filing a claim for
17 reimbursement for property taxes paid in the fiscal year
18 ending in the 1979 calendar year or for property taxes paid
19 in the fiscal year ending in the 1980 calendar year is not
20 precluded from filing a claim for credit for property taxes
21 due under the provisions of this Act. However, a person who
22 has filed a claim for credit for property taxes due in the
23 fiscal year ending in the 1980 calendar year is precluded
24 from filing for and receiving a reimbursement for property
25 taxes paid in the fiscal year ending in the 1980 calendar
26 year.

27 Sec. 2. This Act, being deemed of immediate importance,
28 takes effect from and after its publication in The Marion
29 Sentinel, a newspaper published in Marion, Iowa, and in The
30 Cedar Rapids Gazette, a newspaper published in Cedar Rapids,
31 Iowa.

32 EXPLANATION

33 In the 1979 Session, the legislature enacted into law
34 Senate File 495 which provided that the elderly and disabled
35 real property owners could claim a credit for taxes payable

1 in the coming fiscal year rather than pay their taxes and
2 then a year later apply for reimbursement. Provision was
3 made so that an owner could get the reimbursement for the
4 previous year and still claim a credit for the coming year.
5 This only applied to the first year, the 1979 year. Because
6 some elderly and disabled owners were not aware of this
7 changeover and the resulting deadline which is about ten
8 months sooner, this bill provides for another year for which
9 a claim for reimbursement may be filed. Thus a qualified
10 owner can get a reimbursement for taxes paid in the 1979-80
11 fiscal year provided the owner did not file a claim for a
12 tax credit for those taxes under Senate File 495. The bill
13 takes effect upon publication.

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SENATE FILE 2090

DATE: FEBRUARY 19, 1980

FISCAL NOTE

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REQUESTED BY: SENATOR CRAFT

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20 In compliance with a written request received February 19, 19 80, there is
21 hereby submitted a Fiscal Note for Senate File 2090 pursuant to Joint Rule 16

22 Background information used in developing this Fiscal Note is available from the
23 Legislative Fiscal Bureau, to members of the Legislature upon request.

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S.F. 2090 provides an additional year during which elderly and
26 disabled persons may file for a reimbursement rather than a
27 credit for fiscal 1980 property taxes.

28

S.F. 2090 will slightly increase the actual costs of the elderly-
29 disabled credit by providing refunds to some persons who had
30 missed filing deadlines. However, current total cost estimates
31 are unchanged, since they were based on total eligible claimants
32 with no expected reduction due to the change from reimbursement
to credit mechanism.

33

FILED:
FEBRUARY 20, 1980

BY GERRY RANKIN, DIRECTOR
LEGISLATIVE FISCAL BUREAU

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SENATE CLIP SHEET

FEBRUARY 27, 1980

SENATE FILE 2090

S-5204

1 Amend Senate File 2090 as follows:

2 1. Page 1, by inserting after line 26 the
3 following:

4 "Sec. _____. Section four hundred twenty-five point
5 seventeen (425.17), subsections four (4) and nine
6 (9), Code 1979, as amended by Acts of the Sixty-eighth
7 General Assembly, 1979 Session, chapter forty-three
8 (43), section three (3), are amended to read as
9 follows:

10 4. "Homestead" means the dwelling owned or rented
11 and actually used as a home by the claimant during
12 all or part of the base year, and so much of the land
13 surrounding it, ~~not exceeding one acre~~ including one
14 or more contiguous lots or tracts of land, as is
15 reasonably necessary for use of the dwelling as a
16 home, and may consist of a part of a multidwelling
17 or multipurpose building and a part of the land upon
18 which it is built. It does not include personal
19 property except that a mobile home may be
20 a homestead. Any dwelling or a part of a multidwelling
21 or multipurpose building which is exempt from taxation
22 shall not qualify as a homestead under the provisions
23 of this division. A homestead must be located in
24 this state.

25 9. "Property taxes due" means property taxes
26 including any special assessments, but exclusive of
27 delinquent interest and charges for services, due
28 on a claimant's homestead in this state, but includes
29 only property taxes for which the claimant is liable
30 and which will actually be paid by the claimant.
31 "Property taxes due" shall be computed with no
32 deduction for any credit under this division or for
33 any homestead credit allowed under section 425.1.
34 Each claim shall be based upon the taxes due during
35 the fiscal year next following the base year. If
36 a homestead is owned by two or more persons as joint
37 tenants or tenants in common, and one or more persons
38 are not a member of claimant's household, "property
39 taxes due" is that part of property taxes due on the
40 homestead which equals the ownership percentage of
41 the claimant and his or her household. The county
42 treasurer shall include with the tax receipt a
43 statement that if the owner of the property is sixty-
44 five years of age or over or is totally disabled,
45 or is a surviving spouse of such person who is over
46 the age of fifty-five years of age, the person may
47 be eligible for the credit allowed under this division.
48 If a homestead is an integral part of a farm, the
49 claimant may use the total property taxes due for
50 the larger unit, ~~but not exceeding forty acres of~~

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Page 2

1 land. If a homestead is an integral part of a
2 multidwelling or multipurpose building the property
3 taxes due for the purpose of this subsection shall
4 be prorated to reflect the portion which the value
5 of the property that the household occupies as its
6 homestead is to the value of the entire structure.
7 For purposes of this subsection, "unit" refers to
8 that parcel of property covered by a single tax
9 statement of which the homestead is a part."
10 2. By renumbering and correcting internal
11 references as may be necessary.

S-5204 FILED & ADOPTED (574) BY C. W. HUTCHINS
FEBRUARY 26, 1980 ROLF V. CRAFT

SENATE FILE 2090

S-5210

1 Amend Senate File 2090 as follows:
2 1. Amend the title, line 3, by inserting after
3 the word "year" the words "and removing the acreage
4 limitation in determining the amount of claim for
5 credit for property taxes due or reimbursement for
6 rent constituting property taxes paid by certain
7 elderly and disabled persons under chapter four hundred
8 twenty-five (425) of the Code".

S-5210 FILED & ADOPTED (574) BY C. W. HUTCHINS
FEBRUARY 26, 1980

SENATE FILE 2090

S-5175

1 Amend Senate File 2090 as follows:
2 1. Page 1, line 16, by inserting after the word
3 "Act" the words "except that the amount of
4 reimbursement for a claim for property taxes paid
5 in the fiscal year ending in the 1980 calendar year
6 shall be computed in accordance with section nine
7 (9) of this Act".

S-5175 FILED
FEBRUARY 20, 1980

Adopted 2/26 (p. 574)

BY COMMITTEE ON WAYS AND MEANS
ROLF V. CRAFT, CHAIRPERSON

H. Appropriation 2/29
Do Pass 2/13 (p. 923)

SENATE FILE 2090

By RUSH

(AS AMENDED AND PASSED BY THE SENATE FEBRUARY 26, 1980)

Passed Senate, Date 4/14/80 (p. 1413) Passed House, Date 4/2/80 (p. 1267)

Vote: Ayes 46 Nays 0 Vote: Ayes 91 Nays 0

Approved May 26, 1980

Repassed House 4/22/80 (p. 1922)
9.2 - 0

A BILL FOR

1 An Act providing for certain elderly and disabled property
2 owners to file a claim for reimbursement of property taxes
3 paid in the 1979-1980 fiscal year and removing the acreage
4 limitation in determining the amount of claim for credit
5 for property taxes due or reimbursement for rent con-
6 stituting property taxes paid by certain elderly and
7 disabled persons under chapter four hundred twenty-five
8 (425) of the Code.

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

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 = New Language
by the Senate

1 Section 1. Acts of the Sixty-eighth General Assembly,
2 1979 Session, chapter forty-three (43), section nineteen (19),
3 is amended to read as follows:

4 SEC. 19. Notwithstanding any provision of this Act, the
5 right to file a claim for reimbursement for property taxes
6 paid in the fiscal year ending in the 1979 calendar year or
7 for property taxes paid in the fiscal year ending in the 1980
8 calendar year under sections four hundred twenty-five point
9 sixteen (425.16) to four hundred twenty-five point thirty-
10 nine (425.39) of the Code is not abridged and the procedures
11 for filing the claim for reimbursement, the verification of
12 the claim, the determination of the amount of the claim and
13 the payment of the claim shall be as specified under sections
14 four hundred twenty-five point sixteen (425.16) to four hundred
15 twenty-five point thirty-nine (425.39) of the Code before
16 the effective date of this Act except that the amount of
17 reimbursement for a claim for property taxes paid in the
18 fiscal year ending in the 1980 calendar year shall be computed
19 in accordance with section nine (9) of this Act. A person
20 filing a claim for reimbursement for property taxes paid in
21 the fiscal year ending in the 1979 calendar year or for
22 property taxes paid in the fiscal year ending in the 1980
23 calendar year is not precluded from filing a claim for credit
24 for property taxes due under the provisions of this Act.
25 However, a person who has filed a claim for credit for property
26 taxes due in the fiscal year ending in the 1980 calendar year
27 is precluded from filing for and receiving a reimbursement
28 for property taxes paid in the fiscal year ending in the 1980
29 calendar year.

30 Sec. 2. Section four hundred twenty-five point seventeen
31 (425.17), subsections four (4) and nine (9), Code 1979, as
32 amended by Acts of the Sixty-eighth General Assembly, 1979
33 Session, chapter forty-three (43), section three (3), are
34 amended to read as follows:

35 4. "Homestead" means the dwelling owned or rented and

1 actually used as a home by the claimant during all or part
 2 of the base year, and so much of the land surrounding it,
 3 net-exceeding-one-acre including one or more contiguous lots
 4 or tracts of land, as is reasonably necessary for use of the
 5 dwelling as a home, and may consist of a part of a
 6 multidwelling or multipurpose building and a part of the land
 7 upon which it is built. It does not include personal property
 8 property except that a mobile home may be a homestead. Any
 9 dwelling or a part of a multidwelling or multipurpose building
 10 which is exempt from taxation shall not qualify as a homestead
 11 under the provisions of this division. A homestead must be
 12 located in this state.

13 9. "Property taxes due" means property taxes including
 14 any special assessments, but exclusive of delinquent interest
 15 and charges for services, due on a claimant's homestead in
 16 this state, but includes only property taxes for which the
 17 claimant is liable and which will actually be paid by the
 18 claimant. "Property taxes due" shall be computed with no
 19 deduction for any credit under this division or for any
 20 homestead credit allowed under section 425.1. Each claim
 21 shall be based upon the taxes due during the fiscal year next
 22 following the base year. If a homestead is owned by two or
 23 more persons as joint tenants or tenants in common, and one
 24 or more persons are not a member of claimant's household,
 25 "property taxes due" is that part of property taxes due on
 26 the homestead which equals the ownership percentage of the
 27 claimant and his or her household. The county treasurer shall
 28 include with the tax receipt a statement that if the owner
 29 of the property is sixty-five years of age or over or is
 30 totally disabled, or is a surviving spouse of such person
 31 who is over the age of fifty-five years of age, the person
 32 may be eligible for the credit allowed under this division.
 33 If a homestead is an integral part of a farm, the claimant
 34 may use the total property taxes due for the larger unit,
 35 but-not-exceeding-forty-acres-of-land. If a homestead is

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1 an integral part of a multidwelling or multipurpose building
2 the property taxes due for the purpose of this subsection
3 shall be prorated to reflect the portion which the value of
4 the property that the household occupies as its homestead
5 is to the value of the entire structure. For purposes of
6 this subsection, "unit" refers to that parcel of property
7 covered by a single tax statement of which the homestead is
8 a part.

9 Sec. 3. This Act, being deemed of immediate importance,
10 takes effect from and after its publication in The Marion
11 Sentinel, a newspaper published in Marion, Iowa, and in The
12 Cedar Rapids Gazette, a newspaper published in Cedar Rapids,
13 Iowa.

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SENATE FILE 2090
FISCAL NOTE

DATE: FEBRUARY 26, 1980
REQUESTED BY: SENATOR HUTCHINS

In compliance with a written request received February 26, 1980, there is hereby submitted a Fiscal Note for Amend. S-5204 to S.F. 2090 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 2090 as amended by S-5204 extends the definition homestead for tax credit purpose to include one or more contiguous lots or tracts of land. In the past only, one tracts' tax statement has been used to determine the amount of tax credit.

The fiscal impact is not estimable, but is expected to be small.

-RECEIVED BY THE SECRETARY OF THE SENATE FEB. 26, 1980

FILED:
FEBRUARY 28, 1980

BY GERRY RANKIN, DIRECTOR
LEGISLATIVE FISCAL BUREAU

SENATE FILE 2090

H-5529

1 Amend Senate File 2090 as amended, passed, and
2 reprinted by the Senate as follows:
3 1. Page 3, by inserting after line 8 the follow-
4 ing:
5 "Sec. ____ Section four hundred twenty-five point
6 seventeen (425.17), subsection nine (9), Code 1979,
7 as amended by Acts of the Sixty-eighth General
8 Assembly, 1979 Session, chapter forty-three (43),
9 section three (3), is amended to read as follows:
10 9. "Property taxes due" means property taxes
11 including any special assessments, but exclusive of
12 delinquent interest and charges for services, due
13 on a claimant's homestead in this state, but includes
14 only property taxes for which the claimant is liable
15 and which will actually be paid by the claimant.
16 However, if the claimant is a person whose property
17 taxes have been suspended under sections four hundred
18 twenty-seven point eight (427.8) and four hundred
19 twenty-seven point nine (427.9) of the Code, "property
20 taxes due" means property taxes including any special
21 assessments, but exclusive of delinquent interest
22 and charges for services, due on a claimant's homestead
23 in this state, but includes only property taxes for
24 which the claimant is liable and which would have
25 to be paid by the claimant if the payment of the taxes
26 have not been suspended pursuant to sections four
27 hundred twenty-seven point eight (427.8) and four
28 hundred twenty-seven point nine (427.9) of the Code.
29 "Property taxes due" shall be computed with no
30 deduction for any credit under this division or for
31 any homestead credit allowed under section 425.1.
32 Each claim shall be based upon the taxes due during
33 the fiscal year next following the base year. If
34 a homestead is owned by two or more persons as joint
35 tenants or tenants in common, and one or more persons
36 are not a member of claimant's household, "property
37 taxes due" is that part of property taxes due on the
38 homestead which equals the ownership percentage of
39 the claimant and his or her household. The county
40 treasurer shall include with the tax receipt a
41 statement that if the owner of the property is sixty-
42 five years of age or over or is totally disabled,
43 or is a surviving spouse of such person who is over
44 ~~the age of~~ fifty-five years of age, the person may
45 be eligible for the credit allowed under this division.
46 If a homestead is an integral part of a farm, the
47 claimant may use the total property taxes due for
48 the larger unit, but not exceeding forty acres of
49 land. If a homestead is an integral part of a
50 multidwelling or multipurpose building the property

MARCH 17, 1980

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1 taxes due for the purpose of this subsection shall
2 be prorated to reflect the portion which the value
3 of the property that the household occupies as its
4 homestead is to the value of the entire structure.
5 For purposes of this subsection, "unit" refers to
6 that parcel of property covered by a single tax
7 statement of which the homestead is a part.

8 Sec. _____. Section four hundred twenty-seven point
9 nine (427.9), Code 1979, is amended to read as follows:

10 427.9 SUSPENSION OF TAXES. Whenever a person
11 is a recipient of federal supplementary security
12 income or state supplementary assistance, as defined
13 in section 249.1, or is a resident of a health care
14 facility, as defined by section 135C.1, which is
15 receiving payment from the department of social
16 services for his or her care, ~~such the~~ person shall
17 be deemed to be unable to contribute to the public
18 revenue. The commissioner of social services shall
19 ~~thereupon~~ notify the board of supervisors, of the
20 county in which ~~such the~~ assisted person owns property,
21 of the ~~aforsaid~~ fact, giving a statement of property,
22 ~~real-and-personal~~, owned, possessed, or upon which
23 ~~said the~~ person is paying taxes as a purchaser under
24 contract. ~~It shall then be the duty of the~~ The board
25 of supervisors so notified, without the filing of
26 a petition and statement as specified in section
27 427.8, ~~to shall~~ order the county treasurer to suspend
28 the collection of all the taxes assessed against ~~said~~
29 ~~the~~ property and remaining unpaid by ~~such the~~ person
30 or contractually payable by ~~him the~~ person, for such
31 time as ~~such the~~ person ~~shall remain~~ remains the owner
32 or contractually prospective owner of ~~such the~~
33 property, and during the period ~~such the~~ person
34 receives assistance as described in this section.
35 The commissioner of social services shall advise the
36 person that the person may apply for an additional
37 property tax credit pursuant to section four hundred
38 twenty-five point sixteen (425.16) through four hundred
39 twenty-five point thirty-nine (425.39) of the Code
40 which shall be credited against the amount of the
41 property taxes suspended."

42 2. Title page, line 8, by inserting after the
43 word "Code" the words "and relating to an additional
44 property tax credit".

45 3. Renumber as required.

H-5529 FILED

BY NORLAND of Worth

MARCH 14, 1980

W/d A/S (p. 134)

SENATE FILE 2090

H-5550

1 Amend Senate File 2090 as amended, passed, and
2 reprinted by the Senate as follows:
3 1. Page 2, line 18, by inserting after the word
4 "claimant." the following: "However, if the claimant
5 is a person whose property taxes have been suspended
6 under sections four hundred twenty-seven point eight
7 (427.8) and four hundred twenty-seven point nine
8 (427.9) of the Code, "property taxes due" means
9 property taxes including any special assessments,
10 but exclusive of delinquent interest and charges for
11 services, due on a claimant's homestead in this state,
12 but includes only property taxes for which the claimant
13 is liable and which would have to be paid by the
14 claimant if the payment of the taxes have not been
15 suspended pursuant to sections four hundred twenty-
16 seven point eight (427.8) and four hundred twenty-
17 seven point nine (427.9) of the Code."
18 2. Page 2, line 31, by striking the words "the
19 age of" and inserting in lieu thereof the words "the
20 age-of".
21 3. Page 3, by inserting after line 8 the follow-
22 ing:
23 "Sec. ____ . Section four hundred twenty-seven point
24 nine (427.9), Code 1979, is amended to read as follows:
25 427.9 SUSPENSION OF TAXES. Whenever a person
26 is a recipient of federal supplementary security
27 income or state supplementary assistance, as defined
28 in section 249.1, or is a resident of a health care
29 facility, as defined by section 135C.1, which is
30 receiving payment from the department of social
31 services for his or her care, ~~such~~ the person shall
32 be deemed to be unable to contribute to the public
33 revenue. The commissioner of social services shall
34 ~~thereupon~~ notify the board of supervisors, of the
35 county in which ~~such~~ the assisted person owns property,
36 of the ~~aforesaid~~ fact, giving a statement of property,
37 ~~real-and-personal~~, owned, possessed, or upon which
38 ~~said~~ the person is paying taxes as a purchaser under
39 contract. ~~It shall then be the duty of the~~ The board
40 of supervisors so notified, without the filing of
41 a petition and statement as specified in section
42 427.8, ~~to~~ shall order the county treasurer to suspend
43 the collection of all the taxes assessed against ~~said~~
44 the property and remaining unpaid by ~~such~~ the person
45 or contractually payable by ~~him~~ the person, for such
46 time as ~~such~~ the person ~~shall-remain~~ remains the owner
47 or contractually prospective owner of ~~such~~ the
48 property, and during the period ~~such~~ the person
49 receives assistance as described in this section.
50 The commissioner of social services shall advise the

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1 person that the person may apply for an additional
2 property tax credit pursuant to section four hundred
3 twenty-five point sixteen (425.16) through four hundred
4 twenty-five point thirty-nine (425.39) of the Code
5 which shall be credited against the amount of the
6 property taxes suspended."

7 4. Title page, line 8, by inserting after the
8 word "Code" the words "and relating to an additional
9 property tax credit".

6 5. Renumber as required.

H-5550 FILED
MARCH 17, 1980
H/S H/S (p 1366)

BY NORLAND of Worth

SENATE FILE 2090

H-5637

1 Amend Senate File 2090 as follows:
2 1. Page 3, by inserting after line 8 the following
3 new section:
4 "Sec. ____ . Section four hundred twenty-five point
5 twenty (425.20) is amended by striking the section and
6 inserting in lieu thereof the following:
7 425.20. FILING DATE. A claim for credit for property
8 taxes due shall not be paid or allowed unless the claim
9 is actually filed with the county treasurer between
10 January 1 and July 1 immediately preceding the fiscal
11 year in which the taxes are payable and contains an
12 affidavit of the claimant's intent to occupy the home-
13 stead for six months or more during the fiscal year
14 for which the claim is filed. The county treasurer
15 shall submit the claim to the director of revenue on
16 or before October fifteenth of each year.
17 In case of sickness, absence, or other disability
18 of the claimant or if, in the judgment of the director
19 of revenue, good cause exists and the claimant requests
20 an extension prior to July 1, the director may extend
21 the time for filing a claim for reimbursement or credit
22 for a period not to exceed two months.

H-5637 FILED
MARCH 21, 1980
H/S H/S (p 1366)

BY DE GROOT of Lyon

SENATE FILE 2090

H-5692

1 Amend Senate File 2090 as amended, passed, and
2 reprinted by the Senate as follows:

3 1. Page 1, by inserting after line 29 the
4 following:

5 "Sec. _____! Section four hundred twenty-five point
6 fifteen (425.15), Code 1979, is amended to read as
7 follows:

8 425.15 DISABLED VETERAN TAX CREDIT. ~~In-the-event~~
9 If the owner of the homestead, allowed a credit under
10 this chapter, is a veteran of any of the military
11 forces of the United States who acquired the homestead
12 under the provisions of the United States Code, title
13 38, chapter 21, sections 801 and 802, the credit
14 allowed on said the homestead from the homestead
15 credit fund herein-provided shall be the entire amount
16 of the tax levied on said the homestead. The credit
17 herein allowed shall be continued to the estate of
18 such the veteran who is deceased or the surviving
19 spouse and any child, as defined in section 234.1
20 who are the beneficiaries thereof of the veteran so
21 long as the surviving spouse remains unmarried. The
22 ~~provisions-of-this~~ This section shall is not be
23 applicable to the holder of title to any such homestead
24 whose annual income, together with that of his or
25 her spouse, if any, for the last preceding twelve-
26 month income tax accounting period exceeds ten thousand
27 dollars. For the purpose of this section "income"
28 means taxable income for federal income tax purposes
29 plus income from securities of state and other
30 political subdivisions exempt from federal income
31 tax. Any veteran or his a beneficiary of the veteran
32 who elects to secure the credit provided in this
33 section shall is not be eligible for any other real
34 property tax exemption provided by law for veterans
35 of military service. If the veteran acquires a
36 different homestead, the credit allowed under the
37 provisions of this section may be claimed on a new
38 homestead unless the veteran fails to meet the other
39 requirements of this section."

40 2. Page 2, line 18, by inserting after the word
41 "claimant." the following: "However, if the claimant
42 is a person whose property taxes have been suspended
43 under sections four hundred twenty-seven point eight
44 (427.8) and four hundred twenty-seven point nine
45 (427.9) of the Code, "property taxes due" means
46 property taxes including any special assessments,
47 but exclusive of delinquent interest and charges for
48 services, due on a claimant's homestead in this state,
49 but includes only property taxes for which the claimant
50 is liable and which would have to be paid by the

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1 claimant if the payment of the taxes have not been
2 suspended pursuant to sections four hundred twenty-
3 seven point eight (427.8) and four hundred twenty-
4 seven point nine (427.9) of the Code."

5 3. Page 2, line 31, by striking the words "the
6 age of" and inserting in lieu thereof the words "the
7 age-of".

8 4. Page 3, by inserting after line 8 the follow-
9 ing:

10 "Sec. ____ . Section four hundred twenty-seven point
11 nine (427.9), Code 1979, is amended to read as follows:

12 427.9 SUSPENSION OF TAXES. Whenever a person
13 is a recipient of federal supplementary security
14 income or state supplementary assistance, as defined
15 in section 249.1, or is a resident of a health care
16 facility, as defined by section 135C.1, which is
17 receiving payment from the department of social
18 services for his or her care, ~~such~~ the person shall
19 be deemed to be unable to contribute to the public
20 revenue. The commissioner of social services shall
21 ~~thereupon~~ notify the board of supervisors, of the
22 county in which ~~such~~ the assisted person owns property,
23 of the ~~afesaid~~ fact, giving a statement of property,
24 ~~real-and-personal~~, owned, possessed, or upon which
25 ~~said~~ the person is paying taxes as a purchaser under
26 contract. ~~It shall then be the duty of the~~ The board
27 of supervisors so notified, without the filing of
28 a petition and statement as specified in section
29 427.8, ~~to~~ shall order the county treasurer to suspend
30 the collection of all the taxes assessed against ~~said~~
31 the property and remaining unpaid by ~~such~~ the person
32 or contractually payable by ~~him~~ the person, for such
33 time as ~~such~~ the person ~~shall remain~~ remains the owner
34 or contractually prospective owner of ~~such~~ the
35 property, and during the period ~~such~~ the person
36 receives assistance as described in this section.
37 The commissioner of social services shall advise the
38 person that the person may apply for an additional
39 property tax credit pursuant to section four hundred
40 twenty-five point sixteen (425.16) through four hundred
41 twenty-five point thirty-nine (425.39) of the Code
42 which shall be credited against the amount of the
43 property taxes suspended."

44 5. Number and renumber as required.

BY WEST of Marshall

WELDEN of Hardin

H-5692 FILED

NORLAND of Worth

CLARK of Cerro Gordo

MARCH 25, 1980

MILLER of Buchanan

DOYLE of Woodbury

Adopted 4/2 (p. 124)

SENATE CLIP SHEET

APRIL 10, 1980

HOUSE AMENDMENT TO SENATE FILE 2090

S-5684

1 Amend Senate File 2090 as amended, passed, and
2 reprinted by the Senate as follows:

3 1. Page 1, by inserting after line 29 the
4 following:

5 "Sec. _____. Section four hundred twenty-five point
6 fifteen (425.15), Code 1979, is amended to read as
7 follows:

8 425.15. DISABLED VETERAN TAX CREDIT. ~~In-the-event~~
9 ~~If~~ the owner of the homestead, allowed a credit under
10 this chapter, is a veteran of any of the military
11 forces of the United States who acquired the homestead
12 under the provisions of the United States Code, title
13 38, chapter 21, sections 801 and 802, the credit
14 allowed on ~~said the homestead~~ from the homestead
15 credit fund ~~herein-provided~~ shall be the entire amount
16 of the tax levied on ~~said the homestead~~. The credit
17 ~~herein~~ allowed shall be continued to the estate of
18 ~~such the~~ veteran who is deceased or the surviving
19 spouse and any child, as defined in section 234.1
20 who are the beneficiaries thereof of the veteran so
21 long as the surviving spouse remains unmarried. ~~The~~
22 ~~provisions-of-this~~ This section shall is not be
23 applicable to the holder of title to any such homestead
24 whose annual income, together with that of his or
25 her spouse, if any, for the last preceding twelve-
26 month income tax accounting period exceeds ten thousand
27 dollars. For the purpose of this section "income"
28 means taxable income for federal income tax purposes
29 plus income from securities of state and other
30 political subdivisions exempt from federal income
31 tax. Any veteran or his a beneficiary of the veteran
32 who elects to secure the credit provided in this
33 section shall is not be eligible for any other real
34 property tax exemption provided by law for veterans
35 of military service. If the veteran acquires a
36 different homestead, the credit allowed under the
37 provisions of this section may be claimed on a new
38 homestead unless the veteran fails to meet the other
39 requirements of this section."

40 2. Page 2, line 18, by inserting after the word
41 "claimant." the following: "However, if the claimant
42 is a person whose property taxes have been suspended
43 under sections four hundred twenty-seven point eight
44 (427.8) and four hundred twenty-seven point nine
45 (427.9) of the Code, "property taxes due" means
46 property taxes including any special assessments,
47 but exclusive of delinquent interest and charges for
48 services, due on a claimant's homestead in this state,
49 but includes only property taxes for which the claimant
50 is liable and which would have to be paid by the

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1 claimant if the payment of the taxes have not been
2 suspended pursuant to sections four hundred twenty-
3 seven point eight (427.8) and four hundred twenty-
4 seven point nine (427.9) of the Code."

5 3. Page 2, line 31, by striking the words "the
6 age of" and inserting in lieu thereof the words "the
7 age-of".

8 4. Page 3, by inserting after line 8 the follow-
9 ing:

10 "Sec. ____ . Section four hundred twenty-seven point
11 nine (427.9), Code 1979, is amended to read as follows:

12 427.9 SUSPENSION OF TAXES. Whenever a person
13 is a recipient of federal supplementary security
14 income or state supplementary assistance, as defined
15 in section 249.1, or is a resident of a health care
16 facility, as defined by section 135C.1, which is
17 receiving payment from the department of social
18 services for his or her care, such the person shall
19 be deemed to be unable to contribute to the public
20 revenue. The commissioner of social services shall
21 thereupon notify the board of supervisors, of the
22 county in which such the assisted person owns property,
23 of the aforesaid fact, giving a statement of property,
24 real-and-personal, owned, possessed, or upon which
25 said the person is paying taxes as a purchaser under
26 contract. It shall then be the duty of the The board
27 of supervisors so notified, without the filing of
28 a petition and statement as specified in section
29 427.8, to shall order the county treasurer to suspend
30 the collection of all the taxes assessed against said
31 the property and remaining unpaid by such the person
32 or contractually payable by him the person, for such
33 time as such the person shall-remain remains the owner
34 or contractually prospective owner of such the
35 property, and during the period such the person
36 receives assistance as described in this section.
37 The commissioner of social services shall advise the
38 person that the person may apply for an additional
39 property tax credit pursuant to section four hundred
40 twenty-five point sixteen (425.16) through four hundred
41 twenty-five point thirty-nine (425.39) of the Code
42 which shall be credited against the amount of the
43 property taxes suspended."

44 5. Number and renumber as required.

S-5684 FILED
APRIL 9, 1980

RECEIVED FROM THE HOUSE

Senate amended from S 5684 & Concurrence 4/10/80 (p. 1418)

SENATE FILE 2090

S-5724

1 Amend the House amendment, S-5684, to Senate File
2 2090 as amended, passed and reprinted, as follows:

3 1. Page 2, by inserting after line 9 the following:

4 "Sec. 4. Section four hundred twenty-five point
5 seventeen (425.17), subsection eleven (11), Code 1979,
6 as amended by Acts of the Sixty-eighth General
7 Assembly, 1979 Session, chapter forty-three (43),
8 section three (3), is amended by striking the
9 subsection and inserting in lieu thereof the following:

10 11. "Base year" means the calendar year last
11 ending before the claim is filed.

12 Sec. 5. Section four hundred twenty-five point
13 twenty (425.20), Code 1979, as amended by Acts of
14 the Sixty-eighth General Assembly, 1979 Session,
15 chapter forty-three (43), sections six (6), is amended
16 to read as follows:

17 425.20 FILING DATE. A claim for reimbursement
18 for rent constituting property taxes paid shall not
19 be paid or allowed, unless the claim is actually filed
20 with and in the possession of the department of revenue
21 on or before October thirty-first of the year following
22 the base year.

23 A claim for credit for property taxes due shall
24 not be paid or allowed unless the claim is actually
25 filed with the county treasurer ~~on or before September~~
26 ~~thirtieth of~~ between January first and July first
27 immediately preceding the fiscal year during which
28 the property taxes are due and contains an affidavit
29 of the claimant's intent to occupy the homestead for
30 six months or more during the fiscal year for beginning
31 in the calendar year in which the claim is filed.
32 The county treasurer shall submit the claim to the
33 director of revenue on or before October-fifteenth
34 August first of each year.

35 In case of sickness, absence, or other disability
36 of the claimant or if, in the judgment of the director
37 of revenue, good cause exists and the claimant requests
38 an extension prior to November first, or July first
39 in the case of claim for credit for property taxes
40 due, the director may extend the time for filing a
41 claim for reimbursement or credit for a period not
42 to exceed two months."

43 2. Page 2, line 10, by striking the quotation
44 marks.

45 3. Page 2, by inserting after line 43 the
46 following:

47 "____. Page 3, line 9, by inserting after the word
48 "Act" the words ", except for sections four (4) and
five (5) of this Act".

"____. Page 3, line 13, by inserting after the
PAGE 2
1 period the words "Sections four (4) and five (5) of
2 this Act are effective January 1, 1981.""

3 4. By numbering and renumbering as is necessary.

SENATE AMENDMENT TO HOUSE AMENDMENT
TO SENATE FILE 2090

H-6096

1 Amend the House amendment, S-5684, to Senate File
2 2090 as amended, passed and reprinted, as follows:

3 1. Page 2, by inserting after line 9 the following:

4 "Sec. 4. Section four hundred twenty-five point
5 seventeen (425.17), subsection eleven (11), Code 1979,
6 as amended by Acts of the Sixty-eighth General
7 Assembly, 1979 Session, chapter forty-three (43),
8 section three (3), is amended by striking the
9 subsection and inserting in lieu thereof the following:

10 11. "Base year" means the calendar year last
11 ending before the claim is filed.

12 Sec. 5. Section four hundred twenty-five point
13 twenty (425.20), Code 1979, as amended by Acts of
14 the Sixty-eighth General Assembly, 1979 Session,
15 chapter forty-three (43), section six (6), is amended
16 to read as follows:

17 425.20 FILING DATE. A claim for reimbursement
18 for rent constituting property taxes paid shall not
19 be paid or allowed, unless the claim is actually filed
20 with and in the possession of the department of revenue
21 on or before October thirty-first of the year following
22 the base year.

23 A claim for credit for property taxes due shall
24 not be paid or allowed unless the claim is actually
25 filed with the county treasurer ~~on or before September~~
26 ~~thirtieth~~ of between January first and July first
27 immediately preceding the fiscal year during which
28 the property taxes are due and contains an affidavit
29 of the claimant's intent to occupy the homestead for
30 six months or more during the fiscal year ~~for~~ beginning
31 in the calendar year in which the claim is filed.

32 The county treasurer shall submit the claim to the
33 director of revenue on or before ~~October-fifteenth~~
34 August first of each year.

35 In case of sickness, absence, or other disability
36 of the claimant or if, in the judgment of the director
37 of revenue, good cause exists and the claimant requests
38 an extension prior to November first, or July first
39 in the case of claim for credit for property taxes
40 due, the director may extend the time for filing a
41 claim for reimbursement or credit for a period not
42 to exceed two months."

43 2. Page 2, line 10, by striking the quotation
44 marks.

45 3. Page 2, by inserting after line 43 the
46 following:

47 "____. Page 3, line 9, by inserting after the word
48 "Act" the words "except for sections four (4) and
49 five (5) of this Act".

50 "____. Page 3, line 13, by inserting after the

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1 period the words "Sections four (4) and five (5) of
2 this Act are effective January 1, 1981."

3 4. By numbering and renumbering as is necessary.

H-6096 FILED APRIL 16, 1980

RECEIVED FROM THE SENATE

House Concurrent 4/22 (p. 1934)

SENATE FILE 2090

AN ACT

PROVIDING FOR CERTAIN ELDERLY AND DISABLED PROPERTY OWNERS TO FILE A CLAIM FOR REIMBURSEMENT OF PROPERTY TAXES PAID IN THE 1979-1980 FISCAL YEAR AND REMOVING THE ACREAGE LIMITATION IN DETERMINING THE AMOUNT OF CLAIM FOR CREDIT FOR PROPERTY TAXES DUE OR REIMBURSEMENT FOR RENT CONSTITUTING PROPERTY TAXES PAID BY CERTAIN ELDERLY AND DISABLED PERSONS UNDER CHAPTER FOUR HUNDRED TWENTY-FIVE (425) OF THE CODE.

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

Section 1. Acts of the Sixty-eighth General Assembly, 1979 Session, chapter forty-three (43), section nineteen (19), is amended to read as follows:

SEC. 19. Notwithstanding any provision of this Act, the right to file a claim for reimbursement for property taxes paid in the fiscal year ending in the 1979 calendar year or for property taxes paid in the fiscal year ending in the 1980 calendar year under sections four hundred twenty-five point sixteen (425.16) to four hundred twenty-five point thirty-nine (425.39) of the Code is not abridged and the procedures for filing the claim for reimbursement, the verification of the claim, the determination of the amount of the claim and

the payment of the claim shall be as specified under sections four hundred twenty-five point sixteen (425.16) to four hundred twenty-five point thirty-nine (425.39) of the Code before the effective date of this Act except that the amount of reimbursement for a claim for property taxes paid in the fiscal year ending in the 1980 calendar year shall be computed in accordance with section nine (9) of this Act. A person filing a claim for reimbursement for property taxes paid in the fiscal year ending in the 1979 calendar year or for property taxes paid in the fiscal year ending in the 1980 calendar year is not precluded from filing a claim for credit for property taxes due under the provisions of this Act. However, a person who has filed a claim for credit for property taxes due in the fiscal year ending in the 1980 calendar year is precluded from filing for and receiving a reimbursement for property taxes paid in the fiscal year ending in the 1980 calendar year.

Sec. 2. Section four hundred twenty-five point fifteen (425.15), Code 1979, is amended to read as follows:

425.15 DISABLED VETERAN TAX CREDIT. ~~in-the-event~~ If the owner of the homestead, allowed a credit under this chapter, is a veteran of any of the military forces of the United States who acquired the homestead under the provisions of the United States Code, title 38, chapter 21, sections 801 and 802, the credit allowed on ~~said the~~ homestead from the homestead credit fund ~~herein-provided~~ shall be the entire amount of the tax levied on ~~said the~~ homestead. The credit ~~herein~~ allowed shall be continued to the estate of ~~such the~~ veteran who is deceased or the surviving spouse and any child, as defined in section 234.1 who are the beneficiaries ~~thereof~~ of the veteran so long as the surviving spouse remains unmarried. ~~The-provisions-of-this~~ This section ~~shall~~ is not be applicable to the holder of title to any ~~such~~ homestead whose annual income, together with that of his or her spouse, if any, for the last preceding twelve-month income tax

accounting period exceeds ten thousand dollars. For the purpose of this section "income" means taxable income for federal income tax purposes plus income from securities of state and other political subdivisions exempt from federal income tax. Any veteran or ~~his~~ a beneficiary of the veteran who elects to secure the credit provided in this section ~~shall~~ is not be eligible for any other real property tax exemption provided by law for veterans of military service. If the veteran acquires a different homestead, the credit allowed under the provisions of this section may be claimed on a new homestead unless the veteran fails to meet the other requirements of this section.

Sec. 3. Section four hundred twenty-five point seventeen (425.17), subsections four (4) and nine (9), Code 1979, as amended by Acts of the Sixty-eighth General Assembly, 1979 Session, chapter forty-three (43), section three (3), are amended to read as follows:

4. "Homestead" means the dwelling owned or rented and actually used as a home by the claimant during all or part of the base year, and so much of the land surrounding it, not-exceeding-one-acre including one or more contiguous lots or tracts of land, as is reasonably necessary for use of the dwelling as a home, and may consist of a part of a multidwelling or multipurpose building and a part of the land upon which it is built. It does not include personal ~~property~~ property except that a mobile home may be a homestead. Any dwelling or a part of a multidwelling or multipurpose building which is exempt from taxation shall not qualify as a homestead under the provisions of this division. A homestead must be located in this state.

9. "Property taxes due" means property taxes including any special assessments, but exclusive of delinquent interest and charges for services, due on a claimant's homestead in this state, but includes only property taxes for which the claimant is liable and which will actually be paid by the

claimant. However, if the claimant is a person whose property taxes have been suspended under sections four hundred twenty-seven point eight (427.8) and four hundred twenty-seven point nine (427.9) of the Code, "property taxes due" means property taxes including any special assessments, but exclusive of delinquent interest and charges for services, due on a claimant's homestead in this state, but includes only property taxes for which the claimant is liable and which would have to be paid by the claimant if the payment of the taxes have not been suspended pursuant to sections four hundred twenty-seven point eight (427.8) and four hundred twenty-seven point nine (427.9) of the Code. "Property taxes due" shall be computed with no deduction for any credit under this division or for any homestead credit allowed under section 425.1. Each claim shall be based upon the taxes due during the fiscal year next following the base year. If a homestead is owned by two or more persons as joint tenants or tenants in common, and one or more persons are not a member of claimant's household, "property taxes due" is that part of property taxes due on the homestead which equals the ownership percentage of the claimant and his or her household. The county treasurer shall include with the tax receipt a statement that if the owner of the property is sixty-five years of age or over or is totally disabled, or is a surviving spouse of such person who is over ~~the-age-of~~ fifty-five years of age, the person may be eligible for the credit allowed under this division. If a homestead is an integral part of a farm, the claimant may use the total property taxes due for the larger unit, but-not-exceeding-forty-acres-of-land. If a homestead is an integral part of a multidwelling or multipurpose building the property taxes due for the purpose of this subsection shall be prorated to reflect the portion which the value of the property that the household occupies as its homestead is to the value of the entire structure. For purposes of this subsection, "unit" refers to that parcel of property

covered by a single tax statement of which the homestead is a part.

Sec. 4. Section four hundred twenty-five point seventeen (425.17), subsection eleven (11), Code 1979, as amended by Acts of the Sixty-eighth General Assembly, 1979 Session, chapter forty-three (43), section three (3), is amended by striking the subsection and inserting in lieu thereof the following:

11. "Base year" means the calendar year last ending before the claim is filed.

Sec. 5. Section four hundred twenty-five point twenty (425.20), Code 1979, as amended by Acts of the Sixty-eighth General Assembly, 1979 Session, chapter forty-three (43), section six (6), is amended to read as follows:

425.20 FILING DATE. A claim for reimbursement for rent constituting property taxes paid shall not be paid or allowed, unless the claim is actually filed with and in the possession of the department of revenue on or before October thirty-first of the year following the base year.

A claim for credit for property taxes due shall not be paid or allowed unless the claim is actually filed with the county treasurer ~~on or before September thirtieth of~~ between January first and July first immediately preceding the fiscal year during which the property taxes are due and contains an affidavit of the claimant's intent to occupy the homestead for six months or more during the fiscal year for beginning in the calendar year in which the claim is filed. The county treasurer shall submit the claim to the director of revenue on or before ~~October-fifteenth~~ August first of each year.

In case of sickness, absence, or other disability of the claimant or if, in the judgment of the director of revenue, good cause exists and the claimant requests an extension prior to November first, or July first in the case of claim for credit for property taxes due, the director may extend the time for filing a claim for reimbursement or credit for a period not to exceed two months.

Sec. 6. Section four hundred twenty-seven point nine (427.9), Code 1979, 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 social services for his or her care, ~~sueh~~ the person shall be deemed to be unable to contribute to the public revenue. The commissioner of social services shall ~~thereupon~~ notify the board of supervisors, of the county in which ~~sueh~~ the assisted person owns property, of the ~~aforsaid~~ fact, giving a statement of property, ~~real-and-personally~~ owned, possessed, or upon which ~~said~~ the person is paying taxes as a purchaser under contract. ~~It shall then be the duty of the~~ The board of supervisors so notified, without the filing of a petition and statement as specified in section 427.8, ~~to shall~~ order the county treasurer to suspend the collection of all the taxes assessed against ~~said~~ the property and remaining unpaid by ~~sueh~~ the person or contractually payable by ~~him~~ the person, for such time as ~~sueh~~ the person ~~shall-remain~~ remains the owner or contractually prospective owner of ~~sueh~~ the property, and during the period ~~sueh~~ the person receives assistance as described in this section. The commissioner of social services shall advise the person that the person may apply for an additional property tax credit pursuant to section four hundred twenty-five point sixteen (425.16) through four hundred twenty-five point thirty-nine (425.39) of the Code which shall be credited against the amount of the property taxes suspended.

Sec. 7. This Act, except for sections four (4) and five (5) of this Act, being deemed of immediate importance, takes effect from and after its publication in The Marion Sentinel, a newspaper published in Marion, Iowa, and in The Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa. Sections

four (4) and five (5) of this Act are effective January 1, 1981.

TERRY E. BRANSTAD
President of the Senate

WILLIAM H. HARBOR
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2090, Sixty-eighth General Assembly.

FRANK J. STORK
Secretary of the Senate

Approved May 26, 1980

ROBERT D. RAY
Governor