

FEB 23 1981

HOUSE FILE 469

BY COMMITTEE ON WAYS AND MEANS

**WAYS & MEANS CALENDAR**

HOUSE FILE 469

*3/15  
Do Pass 4/25 (p. 514)*

(Formerly Study Bill 123)

Ways and Means  
Lera, Chairperson  
Jenkins  
Readinger

Passed House, Date 3-12-71 (p. 786) Passed Senate, Date 3-4-82 (p. 583)

Vote: Ayes 93 Nays 0 Vote: Ayes 42 Nays 0

Approved March 25, 1982 (p. 1045)

**A BILL FOR**

1 An Act relating to the audit and certification of claims for  
2 the personal property tax credit.

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

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469

1 Section 1. Section 427A.6, Code 1981, is amended to read  
2 as follows:

3 427A.6 LISTING BY AUDITOR. On or before July 1 of each  
4 year, the auditor of each county shall prepare a statement  
5 listing for each taxing district in the county all personal  
6 property upon which taxes shall not be collected due to the  
7 tax credit granted in this chapter. The statement shall show  
8 the tax rates of the various taxing districts and the total  
9 amount of taxes which shall not be collected in each district  
10 because of the tax credit. The auditor shall certify and  
11 forward one copy ~~each~~ of the statement to the state comptroller  
12 ~~and to the department of revenue~~ on or before July 15 of ~~such~~  
13 each year. The department of revenue shall have the  
14 responsibility of auditing credits allowed in all counties  
15 in the state and the assessed values and assessment practices  
16 which affect the amounts of credits and ~~such~~ the audit shall  
17 be completed within twenty-four months from July 1 of the  
18 year the claims were filed. A copy of the audit containing  
19 disallowed credits shall be sent to the county auditor, the  
20 county treasurer and state comptroller, and ~~such~~ the  
21 individuals shall be directed to correct their books and  
22 records accordingly. A written notice of a disallowance shall  
23 be mailed by ordinary mail to the claimant at the claimant's  
24 last known address. The amount of ~~such~~ any erroneous credit  
25 shall be charged to the county by the state comptroller.  
26 The director of revenue shall ~~be authorized and directed to~~  
27 disallow any claim where the audit or investigation revealed  
28 that the claimant was not entitled to the credit claimed.  
29 Persons and business enterprises may appeal any disallowed  
30 personal property credit to the state board of tax review.

31 EXPLANATION

32 The bill removes the requirement that county auditors  
33 certify personal property tax credit statements to the  
34 department of revenue as well as the state comptroller. The  
35 bill also provides for the notification of claimants whose

1 claims for the personal property tax credit are disallowed  
2 by the department of revenue. The bill becomes effective  
3 July 1 following enactment.

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HOUSE FILE 469

AN ACT  
RELATING TO THE AUDIT AND CERTIFICATION OF CLAIMS FOR THE  
PERSONAL PROPERTY TAX CREDIT.

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

Section 1. Section 427A.6, Code 1981, is amended to read as follows:

427A.6 LISTING BY AUDITOR. On or before July 1 of each year, the auditor of each county shall prepare a statement listing for each taxing district in the county all personal property upon which taxes shall not be collected due to the tax credit granted in this chapter. The statement shall show the tax rates of the various taxing districts and the total amount of taxes which shall not be collected in each district because of the tax credit. The auditor shall certify and forward one copy ~~each~~ of the statement to the state comptroller ~~and to the department of revenue~~ on or before July 15 of ~~such~~ each year. The department of revenue shall have the responsibility of auditing credits allowed in all counties in the state and the assessed values and assessment practices which affect the amounts of credits and ~~such~~ the audit shall be completed within twenty-four months from July 1 of the year the claims were filed. A copy of the audit containing disallowed credits shall be sent to the county auditor, the county treasurer and state comptroller, and ~~such~~ the individuals shall be directed to correct their books and records accordingly. A written notice of a disallowance shall be mailed by ordinary mail to the claimant at the claimant's last known address. The amount of ~~such~~ any erroneous credit shall be charged to the county by the state comptroller. The director of revenue shall ~~be authorized and directed to~~

disallow any claim where the audit or investigation revealed that the claimant was not entitled to the credit claimed. Persons and business enterprises may appeal any disallowed personal property credit to the state board of tax review.

\_\_\_\_\_  
DELRWYN STROMER  
Speaker of the House

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TERRY E. BRANSTAD  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 469, Sixty-ninth General Assembly.

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ELIZABETH A. ISAACSON  
Chief Clerk of the House

Approved 3/25, 1982

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ROBERT D. RAY  
Governor