

Finance: Doderer, Chair; Halvorson of Webster and Krewson.

MAR 18 1983

HOUSE FILE 525

BY COMMITTEE ON WAYS AND MEANS

FINANCE Do Pass 3/23/83 (p. 873)

HOUSE FILE 525 Do Pass 4/20/83 Do Pass 4/26 (p. 1406)

(Formerly Study Bill 189)

Ways and Means
Gratias, Chair
Holt
Husak

Passed House, Date 4-18-83 (p. 1354) Passed Senate, Date 4-27-83 (p. 1412)

Vote: Ayes 96 Nays 0 Vote: Ayes 47 Nays 0

Approved May 10, 1983 (p. 2043)

A BILL FOR

1 An Act to authorize certain persons to file a claim for the
2 property tax credit on behalf of a deceased homeowner.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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HF 525

1 Section 1. Section 425.18, Code 1983, is amended to read
2 as follows:

3 425.18 RIGHT TO FILE A CLAIM. ~~The right to file a claim~~
4 ~~for credit under this division is personal to the claimant~~
5 ~~and does not survive the claimant's death, but the right may~~
6 ~~be exercised on behalf of a claimant by the claimant's legal~~
7 ~~guardian, spouse or attorney.~~ The right to file a claim for
8 reimbursement or credit under this division may be exercised
9 by the claimant or on behalf of a claimant by the claimant's
10 legal guardian, spouse, or attorney, or by the executor or
11 administrator of the claimant's estate. If a claimant dies
12 after having filed a claim for reimbursement for rent
13 constituting property taxes paid, the amount of the
14 reimbursement may be paid to another member of the household
15 as determined by the director. If the claimant was the only
16 member of the household, the reimbursement may be paid to
17 the claimant's executor or administrator, but if neither is
18 appointed and qualified within one year from the date of the
19 filing of the claim, the reimbursement shall escheat to the
20 state. If a claimant dies after having filed a claim for
21 credit for property taxes due, the amount of credit shall
22 be paid as if the claimant had not died.

23 Sec. 2. Section 425.20, unnumbered paragraph 2, Code 1983,
24 is amended to read as follows:

25 A claim for credit for property taxes due shall not be
26 paid or allowed unless the claim is actually filed with the
27 county treasurer between January 1 and July 1, both dates
28 inclusive, immediately preceding the fiscal year during which
29 the property taxes are due and, with the exception of a claim
30 filed on behalf of a deceased claimant by the claimant's legal
31 guardian, spouse, or attorney, or by the executor or
32 administrator of the claimant's estate, contains an affidavit
33 of the claimant's intent to occupy the homestead for six
34 months or more during the fiscal year beginning in the calendar
35 year in which the claim is filed. The county treasurer shall

1 submit the claim to the director of revenue on or before
2 August 1 of each year.

3 Sec. 3. Section 425.26, subsection 8, Code 1983, is amended
4 to read as follows:

5 8. A statement that the property taxes due and used for
6 purposes of this division have been or will be paid by the
7 claimant, unless the claim is filed on behalf of a deceased
8 claimant by the claimant's legal guardian, spouse, or attorney
9 or by the executor or administrator of the claimant's estate,
10 and that there are no delinquent property taxes on the
11 homestead.

12 Sec. 4. This Act takes effect January 1 following
13 enactment.

14 EXPLANATION

15 The bill allows the decedent's legal guardian, spouse,
16 or attorney, or the executor or administrator of the decedent's
17 estate to file a claim for property tax credit in behalf of
18 the deceased homeowner. The bill takes effect January 1
19 following enactment.

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HOUSE FILE 525

AN ACT

TO AUTHORIZE CERTAIN PERSONS TO FILE A CLAIM FOR THE PROPERTY TAX CREDIT ON BEHALF OF A DECEASED HOMEOWNER.

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

Section 1. Section 425.18, Code 1983, is amended to read as follows:

425.18 RIGHT TO FILE A CLAIM. ~~The right to file a claim for credit under this division is personal to the claimant and does not survive the claimant's death, but the right may be exercised on behalf of a claimant by the claimant's legal guardian, spouse or attorney.~~ The right to file a claim for reimbursement or credit under this division may be exercised by the claimant or on behalf of a claimant by the claimant's legal guardian, spouse, or attorney, or by the executor or administrator of the claimant's estate. If a claimant dies

after having filed a claim for reimbursement for rent constituting property taxes paid, the amount of the reimbursement may be paid to another member of the household as determined by the director. If the claimant was the only member of the household, the reimbursement may be paid to the claimant's executor or administrator, but if neither is appointed and qualified within one year from the date of the filing of the claim, the reimbursement shall escheat to the state. If a claimant dies after having filed a claim for credit for property taxes due, the amount of credit shall be paid as if the claimant had not died.

Sec. 2. Section 425.20, unnumbered paragraph 2, Code 1983, is amended to read as follows:

A claim for credit for property taxes due shall not be paid or allowed unless the claim is actually filed with the county treasurer between January 1 and July 1, both dates inclusive, immediately preceding the fiscal year during which the property taxes are due and, with the exception of a claim filed on behalf of a deceased claimant by the claimant's legal guardian, spouse, or attorney, or by the executor or administrator of the claimant's estate, contains an affidavit of the claimant's intent to occupy the homestead for six months or more during the fiscal year 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 August 1 of each year.

Sec. 3. Section 425.26, subsection 8, Code 1983, is amended to read as follows:

8. A statement that the property taxes due and used for purposes of this division have been or will be paid by the claimant, unless the claim is filed on behalf of a deceased claimant by the claimant's legal guardian, spouse, or attorney or by the executor or administrator of the claimant's estate, and that there are no delinquent property taxes on the homestead.

Sec. 4. This Act takes effect January 1 following enactment.

DONALD D. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 525, Seventieth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved May 10, 1983

TERRY E. BRANSTAD
Governor