

2. Rep. H. H. ... 4/30/85

SENATE FILE 557

BY COMMITTEE ON WAYS AND MEANS  
*Approved 3/28 (p. 1104)*

FILED MAR 28 1985

Passed Senate, Date 4-22-85 (p. 1551) Passed House, Date 4-10-86 (p. 1208)

Vote: Ayes 40 Nays 0 Vote: Ayes 91 Nays 0

Approved April 21, 1986 (p. 1335)

### A BILL FOR

1 An Act relating to the filing of claims for the homestead  
2 credit.

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

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87 557

1 Section 1. Section 425.2, unnumbered paragraph 1, Code  
2 1985, is amended to read as follows:

3 A person who wishes to qualify for the credit allowed under  
4 this chapter, shall obtain the appropriate forms for filing  
5 for the credit from the assessor. The person claiming the  
6 credit shall file a verified statement and designation of  
7 homestead with the assessor for the year for which the person  
8 is first claiming the credit. The claim shall be filed not  
9 later than July 1 of the year for which the person is claiming  
10 the credit. A claim filed after July 1 of the year for which  
11 the person is claiming the credit shall be considered as a  
12 claim filed for the following year.

13 EXPLANATION

14 To receive the homestead credit for the first time a person  
15 must file not later than July 1 of the year for which the  
16 person is claiming the credit. Normally people will file  
17 between January 1 and July 1. However this bill provides that  
18 if a person files after July 1 of the year for which the  
19 person is claiming the credit, the claim will be considered as  
20 a claim filed for the next year since it is filed too late for  
21 the current year.

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SENATE FILE 557

AN ACT

RELATING TO THE FILING OF CLAIMS FOR THE HOMESTEAD CREDIT.

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

Section 1. Section 425.2, unnumbered paragraph 1, Code 1985, is amended to read as follows:

A person who wishes to qualify for the credit allowed under this chapter, shall obtain the appropriate forms for filing for the credit from the assessor. The person claiming the credit shall file a verified statement and designation of homestead with the assessor for the year for which the person is first claiming the credit. The claim shall be filed not later than July 1 of the year for which the person is claiming the credit. A claim filed after July 1 of the year for which

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ROBERT T. ANDERSON  
President of the Senate

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DONALD D. AVENSON  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 557, Seventy-first General Assembly.

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K. MARIE THAYER  
Secretary of the Senate

Approved April 28, 1986

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TERRY E. BRANSTAD  
Governor