

See House File 2287 (p. 1704)
in House Calendar

FEB 19 1988

Place On Calendar

HOUSE FILE 2287

BY COMMITTEE ON LOCAL
GOVERNMENT

(Formerly House Study Bill 577)

Passed House, Date 2/15/88 (p. 1704) Passed Senate, Date 3/28/88 (p. 1704)

Vote: Ayes 96 Nays 0 Vote: Ayes 43 Nays 0

Approved April 11, 1988 (p. 1704)

A BILL FOR

1 An Act relating to the filing date of the elderly or disabled
2 property tax credit, providing for the recovery of erroneous
3 payments, and providing an effective date.

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

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HF 2287

1 Section 1. Section 425.20, unnumbered paragraph 2, Code
2 1987, is amended to read as follows:

3 A claim for credit for property taxes due shall not be paid
4 or allowed unless the claim is actually filed with the county
5 treasurer between January 1 and ~~July~~ June 1, both dates
6 inclusive, immediately preceding the fiscal year during which
7 the property taxes are due and, with the exception of a claim
8 filed on behalf of a deceased claimant by the claimant's legal
9 guardian, spouse, or attorney, or by the executor or
10 administrator of the claimant's estate, contains an affidavit
11 of the claimant's intent to occupy the homestead for six
12 months or more during the fiscal year beginning in the
13 calendar year in which the claim is filed. The county
14 treasurer shall submit the claim to the director of revenue
15 and finance on or before August 1 of each year.

16 Sec. 2. Section 425.27, Code 1987, is amended to read as
17 follows:

18 425.27 AUDIT OF CLAIM.

19 If on the audit of a claim for credit or reimbursement
20 under this division, the director determines the amount of the
21 claim to have been incorrectly calculated or that the claim is
22 not allowable, the director shall recalculate the claim and
23 notify the claimant of the recalculation or denial and the
24 reasons for it. The director shall not adjust a claim after
25 three years from October 31 of the year in which the claim was
26 filed. If the claim for reimbursement has been paid, the
27 amount may be recovered by assessment in the same manner that
28 income taxes are assessed under sections 422.26 and 422.30.
29 If the claim for credit has been paid, the director shall give
30 notification to the claimant and the county treasurer of the
31 recalculation or denial of the claim and the county treasurer
32 shall proceed to collect the tax owed in the same manner as
33 other property taxes due and payable are collected, if the
34 property on which the credit was granted is still owned by the
35 claimant, and repay the amount to the director upon

1 collection. If the property on which the credit was granted
2 is not owned by the claimant, the amount may be recovered from
3 the claimant by assessment in the same manner that income
4 taxes are assessed under section 422.26 and 422.30. The
5 recalculation of the claim shall be final unless appealed as
6 provided in section 425.31. Section 422.70 is applicable with
7 respect to this division.

8 Sec. 3. Section 1 of this Act applies to claims filed on
9 or after January 1, 1989.

10 Sec. 4. This Act, being deemed of immediate importance,
11 takes effect upon enactment.

12 EXPLANATION

13 This bill provides that a claim of credit for elderly or
14 disabled property taxes must be filed with the county
15 treasurer between January 1 and June 1 following the end of
16 the base year.

17 The bill also provides for the collection of credit
18 payments which are erroneously paid. An erroneous payment may
19 be collected through a property tax assessment if the property
20 is still owned by the claimant or by an income tax assessment
21 if the property has been sold.

22 This Act is effective upon enactment.

23 SIMILAR TO HSB 577 (LSB 7845HC)

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HOUSE FILE 2287

FISCAL NOTE

REQUESTED BY REPRESENTATIVE COOPER

In compliance with a written request received February 18, 1988, a fiscal note for HOUSE FILE 2287 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note are available from the Legislative Fiscal Bureau to members of the Legislature upon request.

This bill relates to the filing date of the elderly or disabled property tax credit and provides for the recovery of erroneous payments.

Section 1 amends Section 425.20, Iowa Code to allow a claim for credit for property taxes due to be paid if the claim is filed with the county treasurer between January 1 and June 1.

Section 2 amends Section 425.27, Iowa Code to allow an erroneous credit payment to be collected through a property tax assessment if the property is still owned by the claimant or by an income tax assessment if the property has been sold.

Sections 3 and 4 state that Section 1 of this Act applies to claims filed on or after January 1, 1989, and makes this Act effective upon enactment.

Fiscal Effect:

This bill would have no effect on the State general fund.

Source: Dept. of Revenue and Finance

(LSB 7845H, AAW)

FILED FEBRUARY 23, 1988

BY DENNIS PROUTY, FISCAL DIRECTOR

HSB 577

House Study Bill 577

Local Government: Bisignano, Chair: Daggett and Norrgard.

GOVERNMENT

2287

HOUSE FILE

BY (PROPOSED COMMITTEE ON LOCAL GOVERNMENT BILL)

Passed House, Date _____ Passed Senate, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act relating to the filing date of the elderly or disabled
2 property tax credit.

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

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9 guardian, spouse, or attorney, or by the executor or
10 administrator of the claimant's estate, contains an affidavit
11 of the claimant's intent to occupy the homestead for six
12 months or more during the fiscal year beginning in the
13 calendar year in which the claim is filed. The county
14 treasurer shall submit the claim to the director of revenue
15 and finance on or before August 1 of each year.

16 EXPLANATION

17 This bill provides that a claim of credit for elderly or
18 disabled property taxes must be filed with the county
19 treasurer between January 1 and June 1 following the end of
20 the base year.

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HOUSE FILE 2287

AN ACT

RELATING TO THE FILING DATE OF THE ELDERLY OR DISABLED
PROPERTY TAX CREDIT, PROVIDING FOR THE RECOVERY OF
ERRONEOUS PAYMENTS, AND PROVIDING AN EFFECTIVE DATE.

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

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Sec. 2. Section 425.27, Code 1987, is amended to read as
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taxes are assessed under sections 422.26 and 422.30. The
recalculation of the claim shall be final unless appealed as
provided in section 425.31. Section 422.70 is applicable with
respect to this division.

Sec. 3. Section 1 of this Act applies to claims filed on
or after January 1, 1989.

Sec. 4. This Act, being deemed of immediate importance, takes effect upon enactment.

DONALD D. AVENSON
Speaker of the House

JO ANN ZIMMERMAN
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2287, Seventy-second General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved April 11, 1988

TERRY E. BRANSTAD
Governor