

(P. 1142) 4/11/94 Senate W. & M.
(P. 1156) 4/12/94 Do Pass

MAR 29 1994

HOUSE FILE 2421
BY COMMITTEE ON WAYS AND MEANS

WAYS & MEANS CALENDAR

(SUCCESSOR TO HSB 729)

Passed House, ^(P. 1367) Date 4-11-94 Passed Senate, ^(P. 1178) Date 4/13/94
Vote: Ayes 96 Nays 0 Vote: Ayes 45 Nays 0
Approved May 2, 1994

A BILL FOR

1 An Act relating to notices of disallowance of the homestead
2 property tax credit and the military service property tax
3 exemption.

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

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HF 2421

1 Section 1. Section 425.3, unnumbered paragraph 4, Code
2 1993, is amended to read as follows:

3 The county auditor shall forward the claims to the board of
4 supervisors. The board shall allow or disallow the claims.
5 If the board disallows a claim, it shall send written notice,
6 by mail, to the claimant at the claimant's last known address.
7 The notice shall state the reasons for disallowing the claim
8 for the credit. The board is not required to send notice that
9 a claim is disallowed if the claimant voluntarily withdraws
10 the claim.

11 Sec. 2. Section 427.6, unnumbered paragraph 4, Code 1993,
12 is amended to read as follows:

13 The county auditor shall forward the claims to the board of
14 supervisors. The board shall allow or disallow the claims.
15 If the board disallows a claim, it shall send written notice,
16 by mail, to the claimant at the claimant's last known address.
17 The notice shall state the reasons for disallowing the claim
18 for the exemption. The board is not required to send notice
19 that a claim is disallowed if the claimant voluntarily
20 withdraws the claim.

21 EXPLANATION

22 This bill provides that the county board of supervisors is
23 not required to send a notice disallowing a claim for a
24 homestead property tax credit or a military service property
25 tax exemption if the claimant withdraws the claim.

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Blodgett Chair

HSB 729

Drake
Halverson (Clay)
Burke
Fogarty

WAYS AND MEANS

HOUSE FILE 2421
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL
BY CHAIRPERSON HANSON
of Delaware)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

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HOUSE FILE 2421

AN ACT

RELATING TO NOTICES OF DISALLOWANCE OF THE HOMESTEAD PROPERTY TAX CREDIT AND THE MILITARY SERVICE PROPERTY TAX EXEMPTION.

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

Section 1. Section 425.3, unnumbered paragraph 4, Code 1993, is amended to read as follows:

The county auditor shall forward the claims to the board of supervisors. The board shall allow or disallow the claims. If the board disallows a claim, it shall send written notice, by mail, to the claimant at the claimant's last known address. The notice shall state the reasons for disallowing the claim for the credit. The board is not required to send notice that a claim is disallowed if the claimant voluntarily withdraws the claim.

Sec. 2. Section 427.6, unnumbered paragraph 4, Code 1993, is amended to read as follows:

The county auditor shall forward the claims to the board of supervisors. The board shall allow or disallow the claims. If the board disallows a claim, it shall send written notice, by mail, to the claimant at the claimant's last known address. The notice shall state the reasons for disallowing the claim for the exemption. The board is not required to send notice

HAROLD VAN HAANEN
Speaker of the House

LEONARD L. BOSWELL
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2421, Seventy-fifth General Assembly.

ELIZABETH ISAACSON
Chief Clerk of the House

Approved May 2, 1994

TERRY E. BRANSAD
Governor