

House File 2245 - Introduced

HOUSE FILE _____
BY BOAL

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

A BILL FOR

1 An Act allowing certain belated claims for homestead property tax
2 credits.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 5519YH 82
5 sc/rj/14

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1 1 Section 1. Section 425.2, unnumbered paragraph 1, Code
1 2 2007, is amended to read as follows:
1 3 A person who wishes to qualify for the credit allowed under
1 4 this chapter shall obtain the appropriate forms for filing for
1 5 the credit from the assessor. The person claiming the credit
1 6 shall file a verified statement and designation of homestead
1 7 with the assessor for the year for which the person is first
1 8 claiming the credit. The claim shall be filed not later than
1 9 July 1 of the year for which the person is claiming the
1 10 credit. A claim filed after July 1 of the year for which the
1 11 person is claiming the credit shall be considered as a claim
1 12 filed for the following year. However, a claim filed under
1 13 this section after July 1 of the year for which the person is
1 14 first claiming the exemption does not disqualify the claim for
1 15 that year if the person claiming the exemption is otherwise
1 16 qualified and if the property was sold or transferred to the
1 17 person in the year the claim was filed and the previous owner
1 18 did not have a claim for homestead exemption on file with the
1 19 assessor when the property was sold or transferred. The
1 20 belated claim shall be filed with the assessor on or before
1 21 December 31 following the July 1 deadline.

1 22 EXPLANATION
1 23 Under current law a claim for homestead exemption filed
1 24 after the July 1 deadline is considered a claim for the
1 25 following year. This bill allows a belated claim to be filed
1 26 until December 31 following the July 1 deadline if the
1 27 property was sold or transferred to the person claiming the
1 28 exemption in the year the claim was filed and the previous
1 29 owner did not have a claim for homestead exemption on file
1 30 with the assessor when the property was sold or transferred.
1 31 LSB 5519YH 82
1 32 sc/rj/14