

bonds may be credited to the spending requirement of paragraph a of this subsection.

Approved June 14, 1978

CHAPTER 1145

TAX EXEMPTION CLAIMS FILED BY SPOUSE

S. F. 2194

AN ACT permitting spouses of persons eligible to claim a homestead credit or military service exemption to make and collect such claim for them and making certain provisions of the Act retroactive.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section four hundred twenty-five point two (425.2), unnumbered paragraph one (1), Code 1977, is amended to read as follows:

Any person applying for homestead tax credit shall each year on or before July 4 first deliver to the assessor, on forms furnished by the assessor, a verified statement and designation of homestead as claimed. The assessor shall return said statement and designation on July 2 second of each year to the county auditor with a recommendation for allowance or disallowance endorsed thereon. In case the owner of the homestead is in active service in the armed forces of this state or of the United States, or is sixty-five years of age or older, or is disabled, such statement and designation may be signed and delivered by any member of the owner's family. In all cases where the owner of the homestead is married, the spouse may sign and deliver the statement and designation. The commissioner of social services or his the commissioner's designee may make application for the benefits of this chapter as the agent for and on behalf of persons receiving assistance under chapter 249.

Sec. 2. Section four hundred twenty-five point two (425.2), unnumbered paragraph two (2), Code 1977, is amended to read as follows:

Any person sixty-five years of age or older or any person who is disabled may request, in writing, from the appropriate assessor forms for filing for homestead tax credit. Any person sixty-five years of age or older or who is disabled may complete the form, which shall include a statement of

homestead, and mail or return it to the appropriate assessor, by-ordinary-mail. The signature of the claimant on the statement shall be considered the claimant's acknowledgement that all statements and facts entered on the form are correct to the best of the claimant's knowledge.

Sec. 3. Section four hundred twenty-five point two (425.2), Code 1977, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Upon adoption of a resolution by the county board of supervisors, any person may request, in writing, from the appropriate assessor forms for the filing for homestead tax credit. The person may complete the form, which shall include a statement of homestead, and mail or return it to the appropriate assessor. The signature of the claimant on the statement of homestead shall be considered the claimant's acknowledgement that all statements and facts entered on the form are correct to the best of the claimant's knowledge.

Sec. 4. Section four hundred twenty-five point eighteen (425.18), Code 1977, is amended to read as follows:

425.18 CLAIM IS PERSONAL. The right to file a claim under this division shall be personal to the claimant and shall not survive ~~his~~ the claimant's death, but the right may be exercised on behalf of a claimant by his or her legal guardian, spouse or attorney. If a claimant dies after having filed a claim, 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 ~~his~~ the household, the reimbursement may be paid to ~~his~~ 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.

Sec. 5. Section four hundred twenty-seven point five (427.5), Code 1977, is amended to read as follows:

427.5 REDUCTION--DISCHARGE OF RECORD--OATH. Any person named in section 427.3, provided he or she is a resident of and domiciled in the state of Iowa, shall receive a reduction equal to ~~his~~ the exemption, to be made from any property owned by such person and so designated ~~by-him~~ by proceeding as hereafter provided. In order to be eligible to receive said exemption or reduction the person claiming same shall have had recorded in the office of the county recorder of the county in which he or she shall claim exemption or reduction,

the military certificate of satisfactory service, order transferring to inactive status, reserve, retirement, or order of separation from service, or honorable discharge of the person claiming or through whom is claimed said exemption; in the event said evidence of satisfactory service, separation, retirement, furlough to reserve, inactive status, or honorable discharge is lost ~~he~~ the claimant may record in lieu of the same, a certified copy thereof. Said person shall file with the city or county assessor, as the case may be, ~~his~~ the claim for exemption or reduction in taxes under oath, which claim shall set out the fact that ~~he~~ said person is a resident of and domiciled in the state of Iowa, and a person within the terms of section 427.3, and give the volume and page on which the certificate of satisfactory service, order of separation, retirement, furlough to reserve, inactive status, or honorable discharge or certified copy thereof is recorded in the office of the county recorder, and may include the designation of the property from which ~~he-desires~~ said exemption or reduction is to be made, and shall further state that ~~he~~ the claimant is the equitable and legal owner of the property designated therein. The assessor shall tabulate and deliver or file said claims with the county auditor, having ~~his~~ the assessor's recommendations for allowance or disallowance endorsed thereon. In case the owner of the property is in active service in any of the armed forces of the United States or of this state, including the nurses corps of the state or of the United States, said claim may be executed and delivered or filed by the owner's spouse, parent, child, brother, or sister, or by any person who may represent ~~him~~ the owner under power of attorney. In all cases where the owner of the property is married, the spouse may execute and deliver or file said claim for exemption. ~~No~~ A person may not claim a reduction or exemption in more than one county of the state, and if ~~he~~ a designation is not made the exemption shall apply to the homestead, if any.

Sec. 6. Section four hundred twenty-seven point six (427.6), unnumbered paragraph one (1), Code 1977, is amended to read as follows:

Said claim for exemption, if filed on or before July 4 first of any year and allowed by the board of supervisors, shall be effective to secure an exemption only for the year in which such exemption is filed. Provided, notwithstanding the filing of the claim on or before July 4 first of any year, the claimant or the claimant's unremarried surviving spouse

shall be the legal or equitable owner of the property upon which exemption is claimed, on the first day of July of the year in which said exemption is claimed.

Sec. 7. Section four hundred twenty-seven point six (427.6), Code 1977, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Upon adoption of a resolution by the county board of supervisors, any person may request, in writing, from the appropriate assessor forms for the filing for a military service tax exemption. The person may complete the form, which shall include a statement claiming the military service tax exemption and designating the property upon which the tax exemption is claimed, and mail or return it to the appropriate assessor. The signature of the claimant on the claim shall be considered the claimant's acknowledgment that all statements and facts entered on the form are correct to the best of the claimant's knowledge.

Sec. 8. The provisions of sections two (2), three (3), and seven (7) of this Act shall be effective January 1, 1979.

Sec. 9. The provisions of this Act, except sections two (2), three (3), and seven (7) of this Act, are retroactive to January 1, 1978 for claims filed on or after January 1, 1978 for a homestead tax credit and a military service tax exemption and to this extent the provisions of this Act are retroactive.

Sec. 10. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in The Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa, and in the Mitchell County Press-News, a newspaper published in Osage, Iowa.

Approved May 8, 1978

I hereby certify that the foregoing Act, Senate File 2194, was published in The Cedar Rapids Gazette, Cedar Rapids, Iowa on May 17, 1978, and in the Mitchell County Press-News, Osage, Iowa on May 24, 1978.

MELVIN D. SYNHORST, *Secretary of State*