

## CHAPTER 4

## ELDERLY AND DISABLED PROPERTY TAX RELIEF

S. F. 582

AN ACT relating to the extension of the deadline for the filing of claims for additional property tax relief for the elderly and disabled under chapter 425.

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

Section 1. Section 425.20, unnumbered paragraphs 2 and 3, Code 1981, are amended to read as follows:

A claim for credit for property taxes due shall not be paid or allowed unless the claim is actually filed with the county treasurer between January 1 and July 1, both dates inclusive, immediately preceding the fiscal year during which the property taxes are due and contains an affidavit of the claimant's intent to occupy the homestead for six months or more during the fiscal year beginning in the calendar year in which the claim is filed. However, for a claim for credit for property taxes due in the fiscal year beginning in the 1981 calendar year, the period for filing the claim shall be between January 1 and October 31, both dates inclusive. The county treasurer shall submit the claim to the director of revenue on or before August 1 of each year. However, for the 1981 calendar year, the county treasurer shall submit to the director of revenue on or before December 31, 1981 claims filed after July 1, 1981. Section 425.26, subsection 8 does not apply to a claim for credit for property taxes due filed during the 1981 calendar year.

In case of sickness, absence, or other disability of the claimant or if, in the judgment of the director of revenue, good cause exists and the claimant requests an extension ~~prior to November 1, or July 1 in the case of claim for credit for property taxes due~~, the director may extend the time for filing a claim for reimbursement or credit ~~for a period not to exceed two months~~. However, any further time granted shall not extend beyond December 31 of the year following the year in which the claim was required to be filed. Claims filed as a result of this paragraph shall be filed with the director who shall provide for the reimbursement of the claim to the claimant.

Sec. 2. This Act, being deemed of immediate importance, takes effect from and after its publication in the Marshalltown Times-Republican, a newspaper published in Marshalltown, Iowa, and in the Grinnell Herald-Register, a newspaper published in Grinnell, Iowa.

Approved August 21, 1981

I hereby certify that the foregoing Act, Senate File 582, was published in the Marshalltown Times-Republican, Marshalltown, Iowa on August 26, 1981 and in the Grinnell Herald-Register, Grinnell, Iowa on August 27, 1981.

MARY JANE ODELL, *Secretary of State*