

CHAPTER 111
PROPERTY TAX CREDIT FOR DECEASED CLAIMANT
H.F. 525

AN ACT to authorize certain persons to file a claim for the property tax credit on behalf of a deceased homeowner.

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

Section 1. Section 425.18, Code 1983, is amended to read as follows:

425.18 **RIGHT TO FILE A CLAIM.** ~~The right to file a claim for credit under this division is personal to the claimant and does not survive the claimant's death, but the right may be exercised on behalf of a claimant by the claimant's legal guardian, spouse or attorney.~~ The right to file a claim for reimbursement or credit under this division may be exercised by the claimant or on behalf of a claimant by the claimant's legal guardian, spouse, or attorney, or by the executor or administrator of the claimant's estate. If a claimant dies after having filed a claim for reimbursement for rent constituting property taxes paid, 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 the household, the reimbursement may be paid to 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. If a claimant dies after having filed a claim for credit for property taxes due, the amount of credit shall be paid as if the claimant had not died.

Sec. 2. Section 425.20, unnumbered paragraph 2, Code 1983, is 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, with the exception of a claim filed on behalf of a deceased claimant by the claimant's legal guardian, spouse, or attorney, or by the executor or administrator of the claimant's estate, 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. The county treasurer shall submit the claim to the director of revenue on or before August 1 of each year.

Sec. 3. Section 425.26, subsection 8, Code 1983, is amended to read as follows:

8. A statement that the property taxes due and used for purposes of this division have been or will be paid by the claimant, unless the claim is filed on behalf of a deceased claimant by the claimant's legal guardian, spouse, or attorney or by the executor or administrator of the claimant's estate, and that there are no delinquent property taxes on the homestead.

Sec. 4. This Act takes effect January 1 following enactment.

Approved May 10, 1983