

giving a statement of property, real and personal, owned or possessed by the petitioner, and other information as the board may require. The board of supervisors may order the county treasurer to suspend the collection of the taxes, special assessments under sections 384.37 through 384.79, and rates or assessments imposed under section 384.84 or chapter 317 or 364 which are assessed against the petitioner or the petitioner's estate, or both, for the current year and those unpaid for prior years, or the board may cancel and remit the taxes, special assessments, and other assessments or rates. However, the petition must first be approved by the council of the city in which the property of the petitioner is located, or by the township trustees of the township in which the property is located.

Sec. 2. Section 427.9, Code 1987, is amended to read as follows:

427.9 SUSPENSION OF TAXES.

Whenever a person is a recipient of federal supplementary security income or state supplementary assistance, as defined in section 249.1, or is a resident of a health care facility, as defined by section 135C.1, which is receiving payment from the department of human services for the person's care, the person shall be deemed to be unable to contribute to the public revenue. The commissioner of human services shall notify the board of supervisors, of the county in which the assisted person owns property, of the fact, giving a statement of property, owned, possessed, or upon which the person is paying taxes as a purchaser under contract. The board of supervisors so notified, without the filing of a petition and statement as specified in section 427.8, shall order the county treasurer to suspend the collection of all the taxes, special assessments, and rates assessed against the property and remaining unpaid by the person or contractually payable by the person, for such time as the person remains the owner or contractually prospective owner of the property, and during the period the person receives assistance as described in this section. The commissioner of human services shall advise the person that the person may apply for an additional property tax credit pursuant to sections 425.16 to 425.39 which shall be credited against the amount of the property taxes suspended.

Approved April 4, 1988

CHAPTER 1032

REMEDIES AFTER BOND WAIVER ON PUBLIC IMPROVEMENT CONTRACTS

S.F. 2271

AN ACT relating to claims against public corporations for nonpayment of moneys due on public improvements.

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

Section 1. Section 573.2, Code 1987, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. If the requirement for a bond is waived pursuant to section 12.44, a person, firm, or corporation, having a contract with the targeted small business or with subcontractors of the targeted small business, for labor performed or materials furnished, in the performance of the contract on account of which the bond was waived, is entitled to any remedy provided under this chapter. When a bond has been waived pursuant to section 12.44, the remedies provided for under this paragraph are available in an action against the public corporation.

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