

to assure compliance with the portions of the plan of restitution and restitution plan of payment relating to community service and, when the offender has complied fully with the community service requirement, notify the sentencing court.

Sec. 19. Section 912.6, subsection 4, Code Supplement 1993, is amended to read as follows:

4. Reasonable funeral and burial expenses not to exceed ~~two thousand five hundred~~ thousand dollars.

Approved May 2, 1994

CHAPTER 1143

DISCLAIMER OF HOMESTEAD TAX CREDIT

H.F. 2413

AN ACT relating to the filing of a disclaimer of the homestead credit and the filing of a belated claim for the homestead credit.

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

Section 1. Section 425.2, unnumbered paragraph 2, Code 1993, is amended to read as follows:

Upon the filing and allowance of the claim, the claim shall be allowed on that homestead for successive years without further filing as long as the property is legally or equitably owned and used as a homestead by that person or that person's spouse on July 1 of each of those successive years, and the owner of the property being claimed as a homestead declares residency in Iowa for purposes of income taxation, and the property is occupied by that person or that person's spouse for at least six months in each of those calendar years in which the fiscal year begins. When the property is sold or transferred, the buyer or transferee who wishes to qualify shall refile for the credit. However, when the property is transferred as part of a distribution made pursuant to chapter 598, the transferee who is the spouse retaining ownership of the property is not required to refile for the credit. Property divided pursuant to chapter 598 shall not be modified following the division of the property. An owner who ceases to use a property for a homestead or intends not to use it as a homestead for at least six months in a calendar year shall provide written notice to the assessor by July 1 following the date on which the use is changed. If the written notice is not provided to the assessor by the appropriate July 1, the owner forfeits the right to file a belated claim on another homestead for the year the notice should have been given. A person who sells or transfers a homestead or the personal representative of a deceased person who had a homestead at the time of death, shall provide written notice to the assessor that the property is no longer the homestead of the former claimant.

Approved May 2, 1994