

CHAPTER 1144**CLAIMS FOR PROPERTY TAX CREDITS AND EXEMPTIONS***H.F. 2421*

AN ACT relating to notices of disallowance of the homestead property tax credit and the military service property tax exemption.

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

Section 1. Section 425.3, unnumbered paragraph 4, Code 1993, is amended to read as follows:

The county auditor shall forward the claims to the board of supervisors. The board shall allow or disallow the claims. If the board disallows a claim, it shall send written notice, by mail, to the claimant at the claimant's last known address. The notice shall state the reasons for disallowing the claim for the credit. The board is not required to send notice that a claim is disallowed if the claimant voluntarily withdraws the claim.

Sec. 2. Section 427.6, unnumbered paragraph 4, Code 1993, is amended to read as follows:

The county auditor shall forward the claims to the board of supervisors. The board shall allow or disallow the claims. If the board disallows a claim, it shall send written notice, by mail, to the claimant at the claimant's last known address. The notice shall state the reasons for disallowing the claim for the exemption. The board is not required to send notice that a claim is disallowed if the claimant voluntarily withdraws the claim.

Approved May 2, 1994

CHAPTER 1145**PROPERTY TAX EXEMPTION FOR CERTAIN INSTITUTIONS IN CERTAIN COUNTIES***H.F. 2426*

AN ACT relating to the abatement or refund of property taxes for nonprofit institutions in certain counties and providing an effective date.

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

Section 1. Notwithstanding any other provision of law, the board of supervisors of a county with a population of at least one hundred thousand but not more than two hundred thousand shall abate the property taxes due and payable or refund the property taxes and any interest and penalties, if paid, which were assessed for calendar year 1992, of a nonprofit institution, which were imposed on the grounds and buildings of the nonprofit institution, where the grounds and buildings have been used primarily for the housing of handicapped individuals since 1991 and where the present nonprofit institution which owned the grounds and buildings during 1992 failed to timely file for an exemption from property taxes assessed for calendar year 1992.

This section is repealed August 15, 1994.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 2, 1994