

Reported Recommending
Ind. Postponed
Passed House
Failed to Pass House
Passed Senate
Failed to Pass Senate

House File 136

January 28, 1947.
Old Age Assistance.

By SAYLOR.

A BILL FOR

An Act to amend section two hundred forty-nine point twenty (249.20), Code 1946, relating to suspended county real estate taxes paid from the old age assistance fund.

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

1 Section 1. Section two hundred forty-nine point twenty
2 (249.20), Code 1946, is hereby amended by adding thereto the
3 following:

4 "The county board shall, upon written application, certify
5 to the state board that the county real estate taxes of the
6 recipient of the old age assistance have been suspended from
7 the county tax rolls. The application shall state the legal
8 description of the property and encumbrances thereon, the amount
9 of any delinquent taxes and the amount of the annual taxes based
10 on the existing tax rate. The state board shall then pay over
11 to the county treasurer of the county in which the real estate
12 is located, out of the old age assistance fund, the amount of
13 taxes annually suspended by reason of the recipient being
14 entitled to old age assistance under the provisions of this
15 chapter. Upon the death of the recipient the amounts so paid by
16 said board to the county treasurer shall be allowed as a first

17 lien against the real estate in the estate of the decedent
18 together with the amounts paid as assistance to the recipient
19 the same as provided in section two hundred forty-nine point
20 nineteen (249.19).”

EXPLANATION OF H. F. 136

The purpose of this bill: As the law now stands on real estate owned by old age recipients and taken over by the state, the taxes are withheld until death, then the real estate sold and the first item to be paid is the taxes. There are many such cases in every community in the state. Thus for five, ten, fifteen or possibly twenty years which either creates a hardship on other property in the form of a higher levy, or lowers the standard of the school. The purpose of this bill is for said taxes to be paid out of the old age assistance fund so that said school districts may carry on in the regular way.