

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

House File 452

February 27, 1947.  
County and Township Affairs.

By KESTER.

## A BILL FOR

An Act relating to eligibility for agricultural land tax credit.

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

1 Section 1. Section four hundred twenty-six point four  
2 (426.4), Code 1946, is amended by striking lines one (1),  
3 two (2), and three (3), and the first three words in line  
4 four (4), and inserting in lieu thereof the following:  
5 "Any owner of a tract or tracts of agricultural lands  
6 who has previously been designated as eligible to receive the  
7 credit against the tax on said lands as provided for in this  
8 chapter, shall automatically be eligible for said credit each  
9 year after and including 1948. If any of said owners, in  
10 the estimation of the assessor, become ineligible, the assessor  
11 shall, on blanks furnished by the county auditor, designate his  
12 recommendation for disallowance. If title to any tract or  
13 tracts of land is transferred, the new owner of such lands,  
14 if he".

### EXPLANATION OF H. F. 452

Passage of this bill would make it possible for county auditors and treasurers to do routine work in their offices in connection with tax credit as designated in the bill at their own convenience any time during the year. This would relieve the pressure in said offices after the assessor's rolls are turned in, except in cases of transfer of title. Thus, the necessity of individuals making application for tax credit as designated in the bill is removed, except in cases of transfer of title, and appeals.