

March 30, 1951.
Sifting Committee.

House File 623
By TAX REVISION COMMITTEE.

Passed House, Date

Vote: Ayes..... Nays.....

Passed Senate, Date

Vote: Ayes..... Nays.....

Approved.....

A BILL FOR

An Act to amend section four hundred twenty-five point three (425.3) and four hundred twenty-five point eleven (425.11), Code 1950, relating to the disallowance and cancellation of claims by the board of supervisors and the county auditor; and to the definition of a homestead, and to provide that the board of supervisors shall cancel homestead tax credit claims where it appears that any claimant failed to occupy under his title as owner the dwelling house included in his homestead designation for a period of six (6) months in any year, and that the county auditor shall cancel without notice any homestead credit claim where title to such property has been transferred as shown by records in the county, and to provide that any property not retained by the claimant under his title as owner shall lose its status as a homestead.

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

- 1 Section 1. Section four hundred twenty-five point three
- 2 (425.3), Code 1950, is amended by adding thereto the following:
- 3 "The board of supervisors shall at any time within the
- 4 year set aside any homestead tax credit previously allowed when
- 5 it shall appear that the claimant was not an owner of the
- 6 dwelling house included in his homestead designation for a
- 7 period of six (6) months in any calendar year. The county

8 auditor shall cancel without notice any homestead tax credit
9 claim whether previously allowed or not where the title records
10 in the county show that the property on which the credit is
11 claimed has been sold by said claimant without ownership
12 thereof at least six (6) months during the calendar year.

1 Sec. 2. Section four hundred twenty-five point eleven
2 (425.11) is amended by striking from line twelve (12) the
3 comma (,) following the word "claimed" and inserting thereafter
4 a period (.) and a new sentence as follows: ". Should any
5 claimant fail to retain his title as owner the dwelling house
6 included in his homestead designation for a period of six (6)
7 months in any year, the property designated shall lose its
8 status as a homestead whether or not claim for such homestead
9 tax credit had been allowed for such year by the board of
10 supervisors."

EXPLANATION OF H. F. 623

The present statute contains no provisions for cancellation of a homestead tax credit where title has passed from the owner by death, deed, contract or otherwise. In the administration of the Act, the credit has been cancelled by the county auditor or by the state tax commission where it has not been owned for six months during the year. This bill would give statutory authority for the administrative procedure which has been in effect in administering the Act.