

425.10 Reversal of allowed claim.

In the event any claim is allowed, and subsequently reversed on appeal, any exemption and credit made under the claim shall be void. The amount of the erroneous credit shall be charged against the property in question, and the director of revenue, the county auditor, and the county treasurer are authorized and directed to correct their books and records accordingly. The amount of the erroneous credit, when collected, shall be returned by the county treasurer to the homestead credit fund to be reallocated the following year as provided in [this subchapter](#). Taxes due following reversal of a claim for an exemption shall be collected by the county treasurer and allocated to the appropriate taxing entities.

[C39, §**6943.151**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §425.10]

[2003 Acts, ch 145, §286](#); [2018 Acts, ch 1026, §136](#); [2021 Acts, ch 41, §8, 36](#); [2022 Acts, ch 1021, §104](#); [2023 Acts, ch 71, §37, 48, 49](#)

Referred to in [§25B.7, 331.559](#)

2023 amendment applies retroactively to assessment years beginning on or after January 1, 2023; 2023 Acts, ch 71, §49

Section amended