

425.16 Additional tax credit.

1. In addition to the homestead tax credit allowed under [section 425.1](#), [subsections 1 through 4](#), and the homestead exemption under [section 425.1A](#), if applicable, persons who own or rent their homesteads and who meet the qualifications provided in [this subchapter](#) are eligible for a property tax credit for property taxes due or reimbursement of rent constituting property taxes paid.

2. *a.* The property tax credit for property taxes due under [this subchapter](#) shall be administered by the department of revenue, the assessor, and other county officials as provided in [this subchapter](#).

b. The reimbursement of rent constituting property taxes paid under [this subchapter](#) shall be administered by the department of health and human services as provided in [this subchapter](#).

[C75, 77, 79, 81, §425.16]

[2018 Acts, ch 1041, §127](#); [2020 Acts, ch 1063, §231](#); [2021 Acts, ch 41, §15, 36](#); [2021 Acts, ch 174, §18, 34, 39](#); [2023 Acts, ch 19, §1128](#); [2023 Acts, ch 71, §42, 48, 49](#)

Referred to in [§25B.7, 427.9](#)

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

Subsection 1 amended

Subsection 2, paragraph b amended