

**425.25 Administration — claim forms.**

1. The director of revenue shall make available suitable forms with instructions for claimants of the credit for property taxes due. Each assessor and county treasurer shall make available the forms and instructions. The claim shall be in a form as the director of revenue may prescribe. The director shall also devise a tax credit table, with amounts rounded to the nearest even whole dollar. Credits in the amount of less than one dollar shall not be paid.

2. The director of health and human services shall make available suitable forms with instructions for claimants of the reimbursement for rent constituting property taxes paid. The claim shall be in a form as the director of health and human services may prescribe. The director of revenue shall devise a reimbursement table with amounts rounded to the nearest even whole dollar and provide such table to the director of health and human services. Reimbursements in the amount of less than one dollar shall not be paid.

[C71, 73, §425.1(5); C75, 77, 79, 81, §425.25]

[84 Acts, ch 1190, §1](#); [2003 Acts, ch 145, §286](#); [2021 Acts, ch 41, §22, 36](#); [2023 Acts, ch 19, §1133](#)

Referred to in [§25B.7](#), [331.559](#), [427.9](#)  
Subsection 2 amended