

**425.39 Funds created — appropriations — priority.**

1. *a.* The elderly and disabled property tax credit fund is created. There is appropriated annually from the general fund of the state to the department of revenue to be credited to the elderly and disabled property tax credit fund, from funds not otherwise appropriated, an amount sufficient to implement [this subchapter](#) for credits for property taxes due for claimants described in [section 425.17, subsection 2](#), paragraph “a”, subparagraphs (1) and (3), subject to paragraph “b”.

*b.* Regardless of the amount of the credit determined under [section 425.23, subsection 1](#), paragraph “c”, the amount paid by the director of revenue to each county treasurer for credits for claimants described under [section 425.17, subsection 2](#), paragraph “a”, subparagraph (3), shall not exceed the amount calculated for the claimant under [section 425.23, subsection 1](#), paragraph “c”, subparagraph (1), and [section 25B.7, subsection 1](#), shall not apply to the amount of the credit in excess of the amount paid by the director of revenue.

2. The elderly and disabled rent reimbursement fund is created. There is appropriated annually from the general fund of the state to the department of health and human services to be credited to the elderly and disabled rent reimbursement fund, from funds not otherwise appropriated, an amount sufficient to implement [this subchapter](#) for reimbursement for rent constituting property taxes paid for claimants described in [section 425.17, subsection 2](#), paragraph “a”, subparagraph (1).

[C75, 77, 79, 81, §425.39]

[86 Acts, ch 1244, §51; 93 Acts, ch 180, §8; 97 Acts, ch 206, §7, 8, 10; 2003 Acts, ch 145, §286; 2011 Acts, ch 25, §134; 2018 Acts, ch 1041, §127; 2021 Acts, ch 41, §33, 36; 2021 Acts, ch 177, §130, 131; 2023 Acts, ch 19, §1147](#)

Referred to in [§25B.7, 425.19](#)

2021 amendment to subsection 1 by [2021 Acts, ch 177, §130](#) applies to claims under [chapter 425, subchapter II](#), filed on or after January 1, 2022; [2021 Acts, ch 177, §131](#)

Subsection 2 amended