

1. The tentative credit or reimbursement shall be determined in accordance with the following schedule:

If the household income is:	Percent of property taxes due or rent constituting property taxes paid allowed as a credit or reimbursement:
\$ 0 — 4,999.99	100%
5,000 — 5,999.99	70 85
6,000 — 6,999.99	50 70
7,000 — 7,999.99	40 55
8,000 — 8,999.99 9,999.99	30 40
9,000 10,000 — 11,999.99	25

Sec. 5. Section 1 of this Act is effective January 1, 1989, for mobile home tax claims filed on or after that date.

Sec. 6. Section 2 of this Act is effective January 1, 1989.

Sec. 7. Section 3 of this Act is effective January 1, 1990.

Sec. 8. Section 4 of this Act is effective January 1, 1989, for property tax claims filed on or after that date. Section 4 of this Act is applicable to rent reimbursement claims filed on or after January 1, 1990.

Approved May 2, 1988

CHAPTER 1140

TAX REFUND CLAIMS TO THE COUNTY

H.F. 2461

AN ACT relating to tax refunds paid by the county treasurer.

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

Section 1. Section 445.60, Code 1987, is amended to read as follows:
445.60 REFUNDING ERRONEOUS TAX.

The board of supervisors shall direct the treasurer to refund to the taxpayer any tax or portion thereof of any tax found to have been erroneously or illegally exacted or paid, with all interest and costs actually paid thereon. A refund shall not be ordered or made unless a claim for refund is presented to the board within one year of the date the tax was due or if appealed to the board of review, the state board of tax review, or district court within one year of the final decision.

Approved May 2, 1988