

425.18 Right to file a claim.

The right to file a claim for reimbursement or credit under [this division](#) may be exercised by the claimant or on behalf of a claimant by the claimant's legal guardian, spouse, or attorney, or by the executor or administrator of the claimant's estate. If a claimant dies after having filed a claim for reimbursement for rent constituting property taxes paid, the amount of the reimbursement may be paid to another member of the household as determined by the department of revenue. If the claimant was the only member of the household, the reimbursement may be paid to the claimant's executor or administrator, but if neither is appointed and qualified within one year from the date of the filing of the claim, the reimbursement shall escheat to the state. If a claimant dies after having filed a claim for credit for property taxes due, the amount of credit shall be paid as if the claimant had not died.

[C75, 77, 79, 81, §425.18; [82 Acts, ch 1214, §3, 4](#)]

[83 Acts, ch 111, §1, 4](#); [2015 Acts, ch 109, §9, 75](#)

Referred to in [§25B.7, §427.9](#)

Section amended