

**425.19 Claim and credit or reimbursement.**

Subject to the limitations provided in [this division](#), a claimant may annually claim a credit for property taxes due during the fiscal year next following the base year or claim a reimbursement for rent constituting property taxes paid in the base year. The amount of the credit for property taxes due for a homestead shall be paid on June 15 of each year by the director to the county treasurer who shall credit the money received against the amount of the property taxes due and payable on the homestead of the claimant and the amount of the reimbursement for rent constituting property taxes paid shall be paid to the claimant from the state general fund on or before December 31 of each year.

[C75, 77, 79, 81, §425.19]

[83 Acts, ch 172, §4](#); [99 Acts, ch 152, §14, 40](#)

Referred to in [§25B.7, §427.9](#)