

**426C.7 Audit — recalculation or denial.**

1. If on the audit of a credit provided under [this chapter](#), the department of revenue determines the amount of the credit to have been incorrectly calculated or that the credit is not allowable, the department shall recalculate the credit and notify the claimant and the county auditor of the recalculation or denial and the reasons for it. The department shall not adjust a credit after three years from October 31 of the year in which the claim for the credit was filed. If the credit has been paid, the department shall give notification to the claimant, the county treasurer, and the applicable assessor of the recalculation or denial of the credit and the county treasurer shall proceed to collect the tax owed in the same manner as other property taxes due and payable are collected, if the parcel or property unit for which the credit was allowed is still owned by the claimant. If the parcel or property unit for which the credit was allowed is not owned by the claimant, the amount may be recovered from the claimant by assessment in the same manner that income taxes are assessed under sections [422.26](#) and [422.30](#). The amount of such erroneous credit, when collected, shall be deposited in the fund.

2. The claimant or board of supervisors may appeal any decision of the department of revenue to the director of revenue within thirty days from the date of the notice of the recalculation or denial provided to the claimant and county auditor. The director shall grant a hearing, and upon hearing the director shall determine the correct credit, if any, and notify the claimant, board of supervisors, county auditor, and county treasurer of the decision by mail. The claimant or the board of supervisors may seek judicial review of the action of the director of revenue in accordance with [chapter 17A](#).

[2013 Acts, ch 123, §9, 13; 2015 Acts, ch 109, §15, 75](#)

Referred to in [§426C.8](#)