

**425.26 Proof of claim.**

1. Every claimant shall give the department of revenue, in support of the claim, reasonable proof of:

a. Age and total disability, if any.

b. Property taxes due or rent constituting property taxes paid, including the name and address of the owner or manager of the property rented and a statement whether the claimant is related by blood, marriage, or adoption to the owner or manager of the property rented.

c. Homestead credit allowed against property taxes due.

d. Changes of homestead.

e. Household membership.

f. Household income.

g. Size and nature of property claimed as the homestead.

2. The department may require any additional proof necessary to support a claim.

[C71, 73, §425.1(5); C75, 77, 79, 81, §425.26]

83 Acts, ch 111, §3, 4; 85 Acts, ch 67, §44; 94 Acts, ch 1125, §4, 5; 94 Acts, ch 1165, §28; 2003 Acts, ch 145, §286; 2011 Acts, ch 25, §143; 2015 Acts, ch 109, §10, 75

Referred to in §25B.7, 427.9