

**425.19 Claim and credit or reimbursement.**

Subject to the limitations provided in [this subchapter](#), 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 from the elderly and disabled property tax credit fund under [section 425.39, subsection 1](#), by the director of revenue 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 by the director of health and human services to the claimant from the reimbursement fund under [section 425.39, subsection 2](#), 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](#); [2018 Acts, ch 1041, §127](#); [2021 Acts, ch 41, §18, 36](#); [2023 Acts, ch 19, §1131](#)

Referred to in [§25B.7, 427.9](#)