

425.2 Qualifying for credit.

1. A person who wishes to qualify for the homestead credit allowed under [this subchapter](#) shall obtain the appropriate forms for filing for the credit from the assessor. The person claiming the credit shall file a verified statement and designation of homestead with the assessor for the year for which the person is first claiming the credit. The claim shall be filed not later than July 1 of the year for which the person is claiming the credit. A claim filed after July 1 of the year for which the person is claiming the credit shall be considered as a claim filed for the following year.

2. Upon the filing and allowance of the claim, the claim shall be allowed on that homestead for successive years without further filing as long as the property is legally or equitably owned and used as a homestead by that person or that person's spouse on July 1 of each of those successive years, and the owner of the property being claimed as a homestead declares residency in Iowa for purposes of income taxation, and the property is occupied by that person or that person's spouse for at least six months in each of those calendar years in which the fiscal year begins. When the property is sold or transferred, the buyer or transferee who wishes to qualify shall refile for the credit. However, when the property is transferred as part of a distribution made pursuant to [chapter 598](#), the transferee who is the spouse retaining ownership of the property is not required to refile for the credit. Property divided pursuant to [chapter 598](#) shall not be modified following the division of the property. An owner who ceases to use a property for a homestead or intends not to use it as a homestead for at least six months in a calendar year shall provide written notice to the assessor by July 1 following the date on which the use is changed. A person who sells or transfers a homestead or the personal representative of a deceased person who had a homestead at the time of death, shall provide written notice to the assessor that the property is no longer the homestead of the former claimant.

3. In case the owner of the homestead is in active service in the armed forces of this state or of the United States, or is sixty-five years of age or older, or is disabled, the statement and designation may be signed and delivered by any member of the owner's family, by the owner's guardian or conservator, or by any other person who may represent the owner under power of attorney. If the owner of the homestead is married, the spouse may sign and deliver the statement and designation. The director of health and human services or the director's designee may make application for the benefits of [this subchapter](#) as the agent for and on behalf of persons receiving assistance under [chapter 249](#).

4. The form for claiming the credit shall also include the ability to claim the exemption under [section 425.1A](#) for qualified owners. If the claim for the homestead credit is allowed, such allowance shall also include allowance of the homestead exemption if the owner meets the age criteria for the exemption. The homestead exemption shall be allowed for successive years without further filing in the same manner as the homestead credit.

5. Any person sixty-five years of age or older or any person who is disabled may request, in writing, from the appropriate assessor forms for filing for homestead tax credit. Any person sixty-five years of age or older or who is disabled may complete the form, which shall include a statement of homestead, and mail or return it to the appropriate assessor. The signature of the claimant on the statement shall be considered the claimant's acknowledgment that all statements and facts entered on the form are correct to the best of the claimant's knowledge.

6. Upon adoption of a resolution by the county board of supervisors, any person may request, in writing, from the appropriate assessor forms for the filing for homestead tax credit. The person may complete the form, which shall include a statement of homestead, and mail or return it to the appropriate assessor. The signature of the claimant on the statement of homestead shall be considered the claimant's acknowledgment that all statements and facts entered on the form are correct to the best of the claimant's knowledge.

[C39, §6943.143; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §425.2; [82 Acts, ch 1246, §1, 11](#)]

[83 Acts, ch 96, §157, 159](#); [86 Acts, ch 1109, §1](#); [87 Acts, ch 198, §2](#); [88 Acts, ch 1141, §1](#); [89 Acts, ch 256, §1](#); [90 Acts, ch 1087, §1](#); [91 Acts, ch 97, §49](#); [92 Acts, ch 1073, §9](#); [94 Acts, ch](#)

1143, §1; 97 Acts, ch 206, §6; 2015 Acts, ch 29, §114; 2021 Acts, ch 41, §3, 36; 2023 Acts, ch 19, §1127; 2023 Acts, ch 71, §31, 48, 49

Referred to in §25B.7, 331.401, 425.7, 425.11

Subsection 4 applies retroactively to assessment years beginning on or after January 1, 2023; 2023 Acts, ch 71, §49