

**425.24 Maximum property tax for purpose of credit or reimbursement.**

For claimants under [section 425.17, subsection 2](#), paragraph “a”, subparagraphs (1) and (2), and for the calculation under [section 425.23, subsection 1](#), paragraph “c”, subparagraph (1), in any case in which property taxes due or rent constituting property taxes paid for any household exceeds one thousand dollars, the amount of property taxes due or rent constituting property taxes paid shall be deemed to have been one thousand dollars for purposes of [this subchapter](#).

[C75, 77, 79, 81, §425.24]

[2018 Acts, ch 1041, §127](#); [2021 Acts, ch 177, §129, 131](#)

Referred to in [§25B.7, 427.9](#)

2021 amendment applies to claims under [chapter 425, subchapter II](#), filed on or after January 1, 2022; [2021 Acts, ch 177, §131](#)