

425.6 Waiver by neglect.

If a person fails to file a claim or to have a claim on file with the assessor for the credits provided in [this subchapter](#), the person is deemed to have waived the homestead exemption and credit for the year in which the person failed to file the claim or to have a claim on file with the assessor.

[C39, §6943.147; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §425.6; 82 Acts, ch 1246, §3, 11]

[2021 Acts, ch 41, §4, 36; 2023 Acts, ch 71, §34, 48, 49](#)

Referred to in [§25B.7](#)

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