

**427.9 Suspension of taxes, assessments, and rates or charges, including interest, fees, and costs.**

If a person is a recipient of federal supplementary security income or state supplementary assistance, as defined in [section 249.1](#), or is a resident of a health care facility, as defined by [section 135C.1](#), which is receiving payment from the department of health and human services for the person's care, the person shall be deemed to be unable to contribute to the public revenue. The director of health and human services shall notify a person receiving such assistance of the tax suspension provision and shall provide the person with evidence to present to the appropriate county board of supervisors which shows the person's eligibility for tax suspension on parcels owned, possessed, or upon which the person is paying taxes as a purchaser under contract. The board of supervisors so notified, without the filing of a petition and statement as specified in [section 427.8](#), shall order the county treasurer to suspend the collection of all the taxes, special assessments, and rates or charges, including interest, fees, and costs, assessed against the parcels and remaining unpaid by the person or contractually payable by the person, for such time as the person remains the owner or contractually prospective owner of the parcels, and during the period the person receives assistance as described in [this section](#). The county board of supervisors shall annually send to the department of health and human services the names and social security numbers of persons receiving a tax suspension pursuant to [this section](#). The department shall verify the continued eligibility for tax suspension of each name on the list and shall return the list to the board of supervisors. The director of health and human services shall advise the person that the person may apply for an additional property tax credit pursuant to [sections 425.16 through 425.37](#) which shall be credited against the amount of the taxes suspended.

[C35, §6950-g1; C39, §6950.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §427.9]

[83 Acts, ch 96, §157, 159; 88 Acts, ch 1031, §2; 91 Acts, ch 191, §21; 92 Acts, ch 1016, §15; 95 Acts, ch 151, §1; 97 Acts, ch 121, §14; 2019 Acts, ch 59, §128; 2023 Acts, ch 19, §1152](#)

Referred to in [§331.401, 420.207, 425.17, 427.10, 427.11, 445.1, 447.9](#)

For definitions applicable to this section, see [§445.1](#)