IAC Ch 4, p.1

**741—4.4(182) Refunds.** Refunds shall be paid by the board to any person from whom the assessment is collected, upon timely written application to the board as prescribed in Iowa Code section 182.17.

- **4.4(1)** Refund application forms are available at the board office without charge and shall be used to accompany any request for refund of assessments remitted.
  - **4.4(2)** Reserved.

This rule is intended to implement Iowa Code section 182.17.