

**441—62.9(425) Nursing homes.** A claimant whose homestead is a nursing home is eligible to file a reimbursement claim for rent constituting property tax paid unless the person is eligible for a property tax credit on an owned homestead.

This rule is intended to implement Iowa Code section 425.17(4).

[ARC 6557C, IAB 10/5/22, effective 1/1/23]