

**701—104.32(425) Annual adjustment factor.** Beginning with claims filed in 2000, the income levels used for determining the allowable percent of property tax credit or rent reimbursement, special assessment credit, or the amount of the mobile home reduced tax rate shall be adjusted each year to reflect the inflation factor as computed pursuant to Iowa Code section 422.4.

This rule is intended to implement Iowa Code sections 425.23 and 435.22(2).

[ARC 7726B, IAB 4/22/09, effective 5/27/09; Editorial change: IAC Supplement 11/2/22]