

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.