

**441—62.11(425) Leased land.** An individual who owns a dwelling located on land owned by another may claim a credit of property taxes due on the dwelling and a reimbursement of rental payments made for the use of the land if the land has been assessed for taxation.

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

[ARC 9309C, IAB 5/28/25, effective 8/1/25]