

**701—104.19(425) Gross rent/rent constituting property taxes paid.** Gross rent means the total amount of rent paid for use of the homestead by the claimant and rent constituting property taxes paid means 23 percent of the gross rent.

This rule is intended to implement Iowa Code sections 425.17(3) and 425.17(9) as amended by 1994 Iowa Acts, chapter 1125.

[Editorial change: IAC Supplement 11/2/22]