

**701—104.27(425) Special assessment credit.**

**104.27(1) *Property taxes due.*** Any person whose special assessment is paid by the department of revenue pursuant to Iowa Code subsection 425.23(3) cannot include the special assessment as property taxes due under Iowa Code subsection 425.17(10) for purposes of determining a property tax credit.

**104.27(2) *Special assessments eligible for credit.*** As used in Iowa Code section 425.23(3), the term “special assessment” means special assessments made pursuant to Iowa Code sections 384.37 to 384.79.

**104.27(3) *Special assessment credit qualifications.*** No special assessment credit claim shall be allowed pursuant to Iowa Code section 425.23(3) unless at the time the application for credit is filed the property upon which the levy is made includes a homestead dwelling as defined in Iowa Code section 425.17(4) and the claimant’s household income does not exceed the indexed amount determined pursuant to Iowa Code section 425.23(4).

**104.27(4) *Special assessment installment due in current fiscal year.*** The amount of a special assessment credit claim to be reimbursed by the Iowa department of revenue pursuant to Iowa Code section 425.23 is limited to the amount of the installment payable during the current fiscal year for persons described in Iowa Code section 425.17, subsection 2, paragraph “a,” or one-half of that amount for persons described in Iowa Code section 425.17, subsection 2, paragraph “b.”

**104.27(5) *Audit by department of revenue.*** The director of revenue may audit the books and records of the county treasurer to determine if the amounts certified by the county treasurer to the director of revenue pursuant to Iowa Code section 425.23(3) are true and correct. The director of revenue may also initiate investigations or assist the county treasurer’s investigations into eligibility of a claimant for the special assessment credit in accordance with Iowa Code section 425.27. Upon investigation, the director of revenue may order the county treasurer to reimburse the state of Iowa any amounts that were erroneously paid to the county treasurer or issue a reimbursement directly to the claimant if it is determined the claimant did not receive the benefits to which entitled pursuant to Iowa Code section 425.23(3).

This rule is intended to implement Iowa Code section 425.23(3) and is effective for special assessment credit claims filed on or after January 1, 1999.

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