

**425.16 Additional tax credit.**

1. In addition to the homestead tax credit allowed under [section 425.1, subsections 1 through 4](#), persons who own or rent their homesteads and who meet the qualifications provided in [this subchapter](#) are eligible for a property tax credit for property taxes due or reimbursement of rent constituting property taxes paid.

2. *a.* The property tax credit for property taxes due under [this subchapter](#) shall be administered by the department of revenue, the assessor, and other county officials as provided in [this subchapter](#).

*b.* The reimbursement of rent constituting property taxes paid under [this subchapter](#) shall be administered by the department of human services as provided in [this subchapter](#).

[C75, 77, 79, 81, §425.16]

[2018 Acts, ch 1041, §127; 2020 Acts, ch 1063, §231; 2021 Acts, ch 41, §15, 36; 2021 Acts, ch 174, §18, 34, 39](#)

Referred to in [§25B.7, 427.9](#)

Section amended