425.20 Filing dates — affidavit — extension.

1. A claim for reimbursement for rent constituting property taxes paid shall not be paid or allowed, unless the claim is filed with and in the possession of the department of human services on or before June 1 of the year following the base year.

2. A claim for credit for property taxes due shall not be paid or allowed unless the claim is filed with the county treasurer between January 1 and June 1, both dates inclusive, immediately preceding the fiscal year during which the property taxes are due. However, in case of sickness, absence, or other disability of the claimant, or if in the judgment of the county treasurer good cause exists, the county treasurer may extend the time for filing a claim for credit through September 30 of the same calendar year. The county treasurer shall certify to the director of revenue on or before May 1 of each year the total amount of dollars due for claims allowed.

3. In case of sickness, absence, or other disability of the claimant or if, in the judgment of the director of revenue or the director of human services, as applicable, good cause exists and the claimant requests an extension, the director of human services may extend the time for filing a claim for reimbursement and the director of revenue may extend the time for filing a claim for credit. However, any further time granted shall not extend beyond December 31 of the year following the year in which the claim was required to be filed. Claims filed as a result of this subsection shall be filed with the director of human services or the director of revenue, as applicable, who shall provide for the reimbursement of the claim to the claimant.

[C75, 77, 79, 81, §425.20; 81 Acts 2nd Ex, ch 4, §1]

83 Acts, ch 111, §2, 4; 88 Acts, ch 1050, §1; 94 Acts, ch 1125, §3, 5; 94 Acts, ch 1165, §27, 50; 96 Acts, ch 1167, §3, 8; 2003 Acts, ch 145, §286; 2018 Acts, ch 1041, §92; 2021 Acts, ch 41, §19, 36

Referred to in §25B.7, 427.9
Subsections 1 and 3 amended