

**425.26 Proof of claim.**

1. Every claimant for the credit for property taxes due shall give the department of revenue, in support of the claim, reasonable proof of:

- a. Age and total disability, if any.
- b. Property taxes due.
- c. Homestead credit allowed against property taxes due.
- d. Changes of homestead.
- e. Household membership.
- f. Household income.
- g. Size and nature of property claimed as the homestead.

2. Every claimant for reimbursement of rent constituting property taxes paid shall give the department of human services, in support of the claim, reasonable proof of:

- a. Age and total disability, if any.
- b. Rent constituting property taxes paid, including the name and address of the owner or manager of the property rented and a statement whether the claimant is related by blood, marriage, or adoption to the owner or manager of the property rented.
- c. Changes of homestead.
- d. Household membership.
- e. Household income.
- f. Size and nature of property claimed as the homestead.

3. The department of revenue or the department of human services may require any additional proof necessary to support a claim.

[C71, 73, §425.1(5); C75, 77, 79, 81, §425.26]

83 Acts, ch 111, §3, 4; 85 Acts, ch 67, §44; 94 Acts, ch 1125, §4, 5; 94 Acts, ch 1165, §28; 2003 Acts, ch 145, §286; 2011 Acts, ch 25, §143; 2015 Acts, ch 109, §10, 75; 2021 Acts, ch 41, §23, 36

Referred to in §25B.7, 427.9

Section amended