

**425.27 Audit — recalculation or denial — appeals.**

1. *a.* The department of revenue is responsible for the audit of claims for credit of property taxes due under [this subchapter](#).

*b.* The department of human services is responsible for the audit of claims for reimbursement for rent constituting property taxes paid under [this subchapter](#).

2. If on the audit of a claim for credit under [this subchapter](#), the department of revenue determines the amount of the claim to have been incorrectly calculated or that the claim is not allowable, the department of revenue shall recalculate the claim and notify the claimant of the recalculation or denial and the reasons for it. The recalculation of the claim shall be final unless appealed to the director of revenue within thirty days from the date of notice of recalculation or denial. The director of revenue shall grant a hearing, and upon hearing determine the correct claim, if any, and notify the claimant of the decision by mail. The department of revenue shall not adjust a claim after three years from October 31 of the year in which the claim was filed. If the claim for credit has been paid, the department of revenue shall give notification to the claimant and the county treasurer of the recalculation or denial of the claim and the county treasurer shall proceed to collect the tax owed in the same manner as other property taxes due and payable are collected, if the property on which the credit was granted is still owned by the claimant, and repay the amount to the director upon collection. If the property on which the credit was granted is not owned by the claimant, the amount may be recovered from the claimant by assessment in the same manner that income taxes are assessed under [sections 422.26](#) and [422.30](#). The decision of the director of revenue shall be final unless appealed as provided in [section 425.31](#).

3. If on the audit of a claim for reimbursement for rent constituting property taxes paid under [this subchapter](#), the department of human services determines the amount of the claim to have been incorrectly calculated or that the claim is not allowable, the department of human services shall recalculate the claim and notify the claimant of the recalculation or denial and the reasons for it. The recalculation of the claim shall be final unless appealed to the director of human services within thirty days from the date of notice of recalculation or denial. The director of human services shall grant a hearing, and upon hearing determine the correct claim, if any, and notify the claimant of the decision by mail. The department of human services shall not adjust a claim after three years from October 31 of the year in which the claim was filed. If the claim for reimbursement has been paid, the amount may be recovered by the department of human services. The decision of the director of human services shall be final unless appealed as provided in [section 425.31](#).

4. *a.* For the purpose of administering the credit for property taxes due, including the duties of the director of revenue and the department of revenue, [section 422.70](#) is applicable with respect to [this subchapter](#).

*b.* For the purpose of administering the reimbursement for rent constituting property taxes paid, including the duties of the director of human services and the department of human services under [this subchapter](#), the director of human services shall have the same powers as those described in [section 422.70](#).

[C75, 77, 79, 81, §425.27]

84 Acts, ch 1190, §2; 88 Acts, ch 1050, §2; 2015 Acts, ch 109, §11, 75; 2018 Acts, ch 1041, §127; 2021 Acts, ch 41, §24, 36

Referred to in §25B.7, 425.29, 427.9

Section amended