

441—62.15(425) Gross rent/rent constituting property taxes paid. “Gross rent” means the total amount of rent paid for use of the homestead by the claimant, and “rent constituting property taxes paid” means 23 percent of the gross rent.

This rule is intended to implement Iowa Code sections 425.17(3) and 425.17(9).
[ARC 6557C, IAB 10/5/22, effective 1/1/23]