

425.26 Proof of claim.

1. Every claimant 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 or 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. 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. The department 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

Referred to in §25B.7, §427.9