

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

If on the audit of a claim for credit or reimbursement under [this division](#), the department of revenue determines the amount of the claim to have been incorrectly calculated or that the claim is not allowable, the department 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 within thirty days from the date of notice of recalculation or denial. The director 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 reimbursement has been paid, the amount may be recovered by assessment in the same manner that income taxes are assessed under [sections 422.26](#) and [422.30](#). 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 shall be final unless appealed as provided in [section 425.31](#). [Section 422.70](#) is applicable with respect to [this division](#).

[C75, 77, 79, 81, §425.27]

[84 Acts, ch 1190, §2](#); [88 Acts, ch 1050, §2](#); [2015 Acts, ch 109, §11, 75](#)

Referred to in [§25B.7](#), [§425.29](#), [§427.9](#)