



## Homestead Tax Credit and Exemption

Iowa Code chapter 425 and Iowa Administrative Code rule 701—110.1

This application must be filed or postmarked to your city or county assessor on or before July 1 of the year in which the credit or exemption is first claimed. Upon filing and allowance of the claim, the claim is allowed on that homestead for successive years without further filing as long as the person qualifies for the homestead credit or exemption. A claim filed after July 1 of the year for which the person is claiming the credit or exemption shall be considered a claim filed for the following year. Contact information for all assessors can be found at the Iowa State Association of Assessors website: [iowa-assessors.org](http://iowa-assessors.org)

### Print property information

Parcel number: \_\_\_\_\_

Owner #1: \_\_\_\_\_ Owner birth date\*: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Owner #2: \_\_\_\_\_ Owner birth date\*: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

\*Beginning with assessment year 2023, claimants aged 65 years or older may claim a homestead exemption in addition to the homestead credit.

Property location address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Property owner mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

County: \_\_\_\_\_ Number of acres: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Type of ownership (check one):  Deed  Contract  Inheritance  Other: \_\_\_\_\_

Evidence of ownership on file in book/page or instrument number: \_\_\_\_\_

I began to occupy this homestead on this date: \_\_\_\_\_ and will occupy the dwelling house, in good faith, on July 1 and for at least six months during that calendar year, or I am confined in a nursing home, extended-care facility, or hospital and the homestead is maintained and not leased or rented, or I am on active duty in the military.

I declare residency in Iowa for purposes of income taxation and that no other application for homestead credit or exemption has been filed on other property.

Previous address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Do you still own the previous address?

Yes  No If Yes, is the property:  for sale or  for rent?

Was this property part of a distribution made pursuant to Iowa Code chapter 598 (Dissolution of Marriage)?

Yes  No

I certify that a smoke detector or smoke detectors meeting the requirements of Iowa Code section 10A.518 and Iowa Administrative Code rule 661—201.15:

has been installed      or       will be installed within 30 days of filing this application

This homestead contains a fuel-fired heater or appliance, a fireplace, or an attached garage:

Yes       No

If Yes, I certify that a carbon monoxide alarm meeting the requirements of Iowa Code section 10A.518:

has been installed      or       will be installed within 30 days of filing this application

An eligible owner was 65 years old or older on or before January 1 of the year of this application and is claiming the homestead exemption.

Yes       No

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this application, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**This form must be filed with your local assessor. Written notification must be given to the assessor upon conveyance of this property or its discontinued use as your homestead.**

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**ASSESSOR USE ONLY**

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Assessor or authorized representative:

Parcel number: \_\_\_\_\_

I recommend that the application for credit be:  Allowed       Disallowed

If the claimant is claiming the homestead exemption,

I recommend that the application for exemption be:  Allowed       Disallowed

If the assessor recommends disallowance, provide reasons for the recommendation below:

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Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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Board of supervisors:  Allowed       Disallowed

Signature: \_\_\_\_\_ Date: \_\_\_\_\_