

Iowa Department of Health and Human Services  
**Important Notice to Property Owners and Renters**

Your property taxes may be suspended or reduced, under Iowa law. You may be eligible if you are elderly or disabled.

### **What is Tax Suspension?**

Tax suspension means that you will not have to pay your property taxes until the property is sold or transferred to another person.

### **Can My Property Taxes Be Suspended?**

Your property taxes may be suspended if:

- You get either Supplemental Security Income (SSI) or State Supplementary Assistance (SSA), or
- You live in a nursing home and the Department of Health and Human Services is paying for all or part of the cost for your care.

You will not have to pay a penalty while your taxes are suspended. The suspended taxes will need to be paid when the property is sold or transferred. If you want to, you can still pay your taxes while they are suspended.

The County Board of Supervisors runs the tax suspension program. You must give the County Board of Supervisors proof that you qualify for property tax suspension. You do this in the county where your property is located.

You will get a Notice of Decision that tells you if you are eligible for tax suspension. This notice will be proof that you qualify. This notice will say:

“You get SSI, State Supplementary Assistance or you live in a facility in which the Department of Health and Human Services is paying some or all of the cost. You may not have to pay property taxes at this time. Take this notice to your County Board of Supervisors to discuss having your property taxes delayed.”

**Take your notice to the County Board of Supervisors for the county where your property is located.** You can find the address and phone number for the County Board of Supervisors in the government section of your phone book.

### **What is a Tax Credit?**

A tax credit lowers or gets rid of the amount of tax to be paid when property is sold or transferred.

## Can I Get a Tax Credit?

You may be able to get an extra tax credit of up to \$1,000. You must own your homestead property and be responsible for the taxes due on the property.

The amount of the tax credit is based on your income. You may be able to get the extra tax credit if your household's income is **less than \$25,328.00** and you:

- Were 65 years of age or older as of December 31 of last year, or
- Were totally disabled as of December 31 of last year.

**NOTE:** A claim for tax credit may be filed on behalf of an eligible deceased person by the deceased person's spouse, attorney, guardian, or administrator.

To get a tax credit, you must file with your county treasurer.

## Can I Get Both?

Yes, it is better for you to file for both a tax suspension and a tax credit.

## What if I Am Renting My Home?

If you rent your home, and your home is subject to taxes, you may get up to \$1,000 of the total rent you pay each year back. If you live in a nursing home, you are considered to be a renter for this purpose.

You may be eligible for the rent reimbursement if your household's income is **less than \$25,328.00** and you:

- Were 65 years of age or older as of December 31 of last year, or
- Were totally disabled as of December 31 of last year.

**NOTE:** A claim for rent reimbursement may be filed on behalf of an eligible deceased person by the deceased person's spouse, attorney, guardian, or administrator. An online application for rent reimbursement is available on the Department's website at [Rent Reimbursement | Iowa Health and Human Services](#).