



Dickinson County Treasurer

Kris Rowley

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Press Release

From: Dickinson County Treasurer Kris Rowley
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“Property tax credits were established by the state legislature many years ago to help low-income elderly property owners, totally disabled property owners and low income mobile home owners pay their property tax bills,” says Dickinson County Treasurer Kris Rowley. This past year, the Iowa legislature expanded property tax assistance to those Iowans who are 70 or older as of December 31, 2021 with a 2021 household income less than 250% of the federal poverty level.

Dickinson County Treasurer Kris Rowley says, “Those eligible under the new law can sign up to create a baseline for future property tax credits based on a *property tax freeze* using the property tax amounts due this next September 2022/March 2023 cycle as the base going forward. Eligible Individuals must file a claim with the county treasurer’s office before June 1, 2022, to create the base for future property tax credits under this new law. If you have already submitted an Elderly and Disabled tax claim for this year, it will be considered for both programs and your baseline will be established. The claims are available through the county treasurer’s office.”

Eligibility under the current *Elderly and Disabled* and *Mobile Home* tax credit programs is as follows:

- 65 or older as of December 31, 2021 with a total household income of **less than \$24,354.00**.
- 18 or older and totally disabled as of December 31, 2021, with a total household income of **less than \$24,354.00**.
- 23 or older with a total household income of **less than \$24,354.00** as of December 31, 2021 for mobile/manufactured/modular home tax credits.
- The treasurer’s office may require proof of income and/or proof of disability.

The 70 or older new property tax credit expansion under Iowa Code Chapter 425 is limited to total household incomes **below 250%** of the federal poverty levels.

“Essentially the legislature created a property tax freeze for claimants who are 70 and older who qualify,” says Rowley. “A claimant aged 70 or older must file a claim for the credit **each year** with the county treasurer’s office in order to receive the maximum benefits of the new credit calculation for each year forward. In future years, the eligible claimant will receive either the current Elderly Tax Credit or the difference between the



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actual property taxes due in a future year less the actual property taxes due during the first year the claimant filed a claim – whichever is greater. The federal poverty level schedule changes each year.

To qualify for September 2022/March 2023 property taxes, a claimant must have been 70 or older by December 31, 2021 with a maximum household income in 2021 of less than 250% of the federal poverty levels listed per below by number of persons in the family/household.

Number of persons in family/household	Total household income is less than or equal to
1	\$32,200.00
2	\$43,550.00
3	\$54,900.00
4	\$66,250.00
5	\$77,600.00
6	\$88,950.00
7	\$100,300.00
8	\$111,650.00

For families/households with more than 8 persons, add \$11,350 for each additional person.

For more information regarding property taxes or credit claim forms, contact the Treasurer's Office at 712-336-6333. **The deadline for applications is June 1, 2022.**