

**290A.10 PROOF OF TAXES PAID.**

If requested by the commissioner of revenue, a claimant who files a claim for relief for property taxes payable shall provide a property tax statement or a reproduction thereof in a form deemed satisfactory by the commissioner of revenue indicating that there are no delinquent property taxes on the homestead. Indication on the property tax statement from the county treasurer that there are no delinquent taxes on the homestead shall be sufficient proof. Taxes included in a confession of judgment under section 277.23 or 279.37 shall not constitute delinquent taxes as long as the claimant is current on the payments required to be made under section 277.23 or 279.37.

**History:** 1975 c 437 art 1 s 10; 1977 c 423 art 2 s 14; 1986 c 444; 2009 c 88 art 7 s 9; 1Sp2017 c 1 art 17 s 3