290A.05 COMBINED HOUSEHOLD INCOME; RENTAL AGREEMENTS AND REDUCTION OF PROPERTY TAXES PAYABLE.

(a) If a person occupies a homestead with another person not related to the person as the person's spouse, excluding dependents, roomers or boarders on contract, and has property tax payable with respect to the homestead, the household income of the claimant or claimants for the purpose of computing the refund allowed by section 290A.04 shall include the total income received by the other persons residing in the homestead. For purposes of this section, "dependent" includes a parent of the claimant or spouse who lives in the claimant's homestead and does not have an ownership interest in the homestead.

(b) If a person occupies a homestead with another person or persons not related to the person as the person's spouse or as dependents,and the other person or persons are residing at the homestead under a rental or lease agreement with the homeowner, the amount of property tax payable equals that portion not covered by the rental agreement.

History: *1975 c 437 art 1 s 5; 1977 c 423 art 2 s 12; 1983 c 294 s 6; 1984 c 522 s 11; 1991 c 291 art 6 s 42; 1Sp2019 c 6 art 24 s 16; 2023 c 64 art 7 s 20*