

TAX CREDITS AGAINST LEVIED TAXES

Tax credits against levied taxes are shown on a taxpayer's property tax statement as a deduction from the amount of total property tax due. The State pays this portion of the property tax, which is shown as a credit on the taxpayer's property tax statement.

These include under Property Tax:

- Homestead credits
- Elderly and Disabled credits
- Disabled Veteran's Homestead credits
- Ag Land credits
- Family Farm credits.

OTHER TAX AND REPLACEMENT RECEIPTS

Tax replacements that are not against levied taxes are not part of the actual property taxes levied. They are not shown as a reduction in property taxes on a taxpayer's property tax bill.

These include under Other Tax:

- Delinquent Property Taxes
- Mobile Home Taxes
- Utility Tax Replacement Excise Taxes
- Military Service/Mobile Home Replacement
- Chapter 405A.4 State Allocation Replacement
- Industrial Machinery and Equipment Replacement
- Grain Handled Taxes
- Mobile Home Elderly Replacement/Credit