

**276.10 APPORTIONMENT AND DISTRIBUTION OF FUNDS.**

On the settlement day determined in section 276.09 for each year, the county auditor and county treasurer shall distribute all undistributed funds in the treasury. The funds must be apportioned as provided by law, and credited to the town, city, school district, special district and each county fund. Within 20 days after the distribution is completed, the county auditor shall report to the state auditor in the form prescribed by the state auditor. The county auditor shall issue a warrant for the payment of money in the county treasury to the credit of the town, city, school district, or special districts on application of the persons entitled to receive the payment. The county auditor may apply the local tax rate from the year before the year of distribution when apportioning and distributing delinquent tax proceeds, if the composition of the previous year's local tax rate between taxing districts is not significantly different from the local tax rate that existed for the year of the delinquency.

**History:** (2083) *RL s 884; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 1976 c 231 s 24; 1980 c 418 s 2; 1983 c 222 s 17; 1983 c 342 art 7 s 7; 1986 c 444; 1Sp1986 c 1 art 4 s 29; 1987 c 229 art 5 s 1; 1988 c 719 art 5 s 84; 1Sp1989 c 1 art 2 s 11; art 9 s 56; 1990 c 480 art 8 s 2; 2003 c 127 art 5 s 27*