

**6.60 STATE AUDITOR, CERTIFICATION OF AMOUNTS DUE.**

On October 1 of each year, the state auditor shall certify the respective amounts due the state from the various political subdivisions, including interest computed to July first, following, to the county auditor of the county having such examination, or to the county auditor of the county in which any political subdivision is, in whole or in part, situated. The county auditor, upon receiving a certificate from the state auditor, or a certificate from the court administrator, as provided in section 6.59, shall include the amount of the state's claim, with 25 percent added, in the tax levy for general revenue purposes of the political subdivision liable therefor, and such additional levy shall not be within any limitation imposed by law upon the amount of taxes which may be levied for revenue purposes. Upon completion of the June tax settlement following such levy the county treasurer shall deduct from the amount apportioned to the political subdivision for general revenue purposes, the amount due the state, including interest, and remit the same to the commissioner of management and budget.

**History:** (3286-6) 1929 c 259 s 6; 1955 c 870 s 1; 1969 c 359 s 4; 1973 c 123 art 5 s 7; 1974 c 406 s 43; 1Sp1986 c 3 art 1 s 82; 2003 c 112 art 2 s 50; 2008 c 200 s 9; 2009 c 101 art 2 s 109