

CHAPTER 276

COLLECTION, ACCOUNTING, DISTRIBUTION

276.13 Repealed.
 276.131 Distribution of penalties, interest, and costs.

276.14 Repealed.

276.13 [Repealed, 1989 c 277 art 2 s 77]

276.131 DISTRIBUTION OF PENALTIES, INTEREST, AND COSTS.

The penalties, interest, and costs collected on special assessments and real and personal property taxes must be distributed as follows:

(1) all penalties and interest collected on special assessments against real or personal property must be distributed to the taxing jurisdiction that levied the assessment;

(2) 50 percent of all penalties and interest collected on real and personal property taxes must be distributed to the county in which the property is located, and the other 50 percent must be distributed to the school district in which the property is located. The distribution to the school district must be in accordance with the provisions of section 124.10; and

(3) all costs collected by the county on special assessments and on delinquent real and personal property taxes must be distributed to the county in which the property is located.

History: 1989 c 277 art 2 s 38

276.14 [Repealed, 1989 c 277 art 2 s 77]