

**272.11 EXPENSES OF REASSESSMENT.**

When a reassessment is made pursuant to law the expenses thereof shall be audited and allowed by the board by which such reassessment was ordered and paid out of the county treasury upon the warrant of the county auditor. If the aggregate valuation of taxable property as determined by such reassessment shall be ten percent or more in excess of the aggregate valuation thereof as fixed by the original assessment, the compensation so paid by the county to the officers by whom such reassessment is made shall be charged to the county, city, or town in which such reassessment is made and be deducted by the county auditor from the next moneys coming into the county treasury apportionable to such county, city, or town.

**History:** (2208) *RL s 982*