## 6.57 COST OF EXAMINATION, COLLECTION.

On July 1 of each year, the state auditor shall certify all uncollected claims for the examination of any political subdivision that have remained unpaid for a period of three months from the date of such claim. The auditor shall forthwith notify the clerk, recording officer, or chief administrative officer of each political subdivision against which the state has a claim that, if the same is not paid, with interest at the rate of six percent per annum from the date of the claim, within 90 days, the full amount thereof will be certified to the county auditor of the county having such examination, or to the county auditor for the county or counties in which the political subdivision is situated, for collection by special tax levy, as herein provided. Such notice shall be served by certified mail and the deposit thereof in the United States mail shall constitute due and legal service thereof upon the political subdivision.

**History:** *(3286-4) 1929 c 259 s 4; 1955 c 870 s 1; 1969 c 359 s 2; 1973 c 123 art 5 s 7; 1974 c 406 s 42; 1978 c 674 s 60; 2008 c 200 s 7*