371.11 COUNTY AUDITORS; LOCAL TAX RATE.

When the tax is levied, the county board shall set a time for a meeting of the auditors of the counties affected and shall certify the date to the county auditors when certifying the levy. The county auditors shall meet at the county seat and, set the local tax rate for the new county, based upon the aggregate net tax capacity of the consolidated counties, at that meeting or any adjournment. Each auditor shall extend the taxes within the county and deliver the appropriate books to the treasurer of the new county for collection on the first Monday in the following January, as provided by law. The officers of the new county shall have all the powers and duties for the collection of delinquent taxes levied by the consolidated counties previously possessed and performed by the officers of the respective counties before the consolidation became effective.

History: *(637-11) 1933 c 273 s 11; 1985 c 109 s 2; 1988 c 719 art 5 s 84; 1989 c 329 art 13 s 20; 1Sp1989 c 1 art 2 s 11*