

**275.075 OMISSION BY INADVERTENCE; CORRECTION.**

Whenever the amount of taxes as levied and certified by the tax levying body of any county, city, town, special taxing district, or school district has not been, as the result of error, inadvertence, or from the estimates as provided in section 275.08, by the county auditor extended and spread in conformity therewith, such tax levying body may include in its tax levy for the year following, the whole or any part of the amount so omitted through error, inadvertence, or from the estimates as provided in section 275.08, in addition to its current levy and in addition to and notwithstanding any limitations to the contrary.

**History:** *1947 c 71 s 1; 1973 c 123 art 5 s 7; 1Sp1981 c 1 art 8 s 9; 1997 c 84 art 1 s 1*