

**24.10 Levies void.**

The verified proof of the publication of the notice under [section 24.9](#) shall be filed in the office of the county auditor and preserved by the auditor. A levy shall not be valid unless and until such notices are published, mailed, and filed. However, failure of an owner or taxpayer to receive a statement under [section 24.2A](#) shall not invalidate a levy.

[C24, 27, 31, 35, 39, §376; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §24.10]

[2022 Acts, ch 1021, §14](#); [2023 Acts, ch 71, §66, 98](#)

Referred to in [§24.20, 37.9](#)

2023 amendment applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98  
Section amended