

12B.1A County responsible to state.

Each county is responsible to the state for the full amount of tax levied for state purposes, excepting such amounts as are certified to be unavailable, double, or erroneous assessments.

[R60, § 793; C73, § 908; C97, § 1453; C24, 27, 31, 35, 39, § **7398**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 452.1]

C93, § 12B.1

C2001, §12B.1A