

**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