

**445.38 Apportionment.**

If ad valorem or manufactured or mobile home taxes are paid by installment, each of those payments shall be apportioned among the several funds for which taxes have been assessed in their proper proportions.

[C97, §1403; C24, 27, 31, 35, 39, §7212; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.38] 91 Acts, ch 191, §46; 2001 Acts, ch 153, §15; 2001 Acts, ch 176, §80