

**160.8 Costs certified — collected as tax.**

The state apiarist shall certify the amount of such cost to the owner and if the same is not paid to the state apiarist within sixty days, the amount shall be certified to the county auditor of the county in which the premises are located, who shall spread the same upon the tax books which shall be a lien upon the property of the bee owner and be collected as other taxes are collected.

[C27, 31, 35, §4039-a3; C39, §**4039.3**; C46, 50, 54, 58, §266.16; C62, 66, 71, 73, 75, 77, 79, 81, §160.8]

[P] Collection of taxes, chapter 445