

**425.10 Reversal of allowed claim.**

In the event any claim is allowed, and subsequently reversed on appeal, any credit made thereunder shall be void, and the amount of such credit shall be charged against the property in question, and the director of revenue, the county auditor, and the county treasurer are authorized and directed to correct their books and records accordingly. The amount of such erroneous credit, when collected, shall be returned by the county treasurer to the homestead credit fund to be reallocated the following year as provided herein.

[C39, §6943.151; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §425.10]  
2003 Acts, ch 145, §286