

**24.12 Record by certifying board.**

After the hearing has been concluded, the certifying board shall enter of record its decision in the manner and form prescribed by the state board and shall certify the same to the levying board, which board shall enter upon the current assessment and tax roll the amount of taxes which it finds shall be levied for the ensuing fiscal year in each municipality for which it makes the tax levy.

[C24, 27, 31, 35, 39, §378; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §24.12]  
Referred to in §24.20, 37.9