

331.512 Duties relating to taxation.

The auditor shall:

1. Include on the tax list:
 - a. The levy of county taxes authorized by the board as provided by law.
 - b. The levy of taxes to pay the principal and interest on bonds as provided in sections 76.2 and 76.3.
 - c. The levy of a mulct tax against the property of a person maintaining a nuisance as certified by the clerk of the district court as provided in section 99.28.
 - d. A levy against the property of a bee owner sufficient to pay the costs of disinfecting or destroying diseased bees as provided in section 160.8.
 - e. The levy for taxes for the brucellosis and tuberculosis eradication fund as provided in section 165.18.
 - f. The levy of a tax for the operation of a community college as provided in section 260C.17.
 - g. The levy of a tax to pay the principal and interest under a loan agreement entered into by community college authorities as provided in section 260C.22.
 - h. The levy of community school taxes as provided by law.
 - i. The levy of a tax as certified by the board of trustees of a sanitary district as provided in section 358.18.
 - j. The levy of taxes certified by the board of trustees of a township as provided in chapters 359 and 360.
 - k. The levy of city taxes and assessments as certified by the city council as provided by law.
 - l. Other tax levies as provided by law.
2. Carry out duties relating to tax sales of property within special charter cities as provided in sections 420.220 to 420.229.
3. Carry out duties relating to the homestead tax credit and agricultural land tax credit as provided in chapters 425 and 426.
4. Prepare and certify to the county treasurer the total amount of dollars for military service tax credits claimed and allowed as provided under sections 426A.3 and 426A.11 through 426A.14.
5. Carry out duties relating to the business property tax credit as provided in chapter 426C.
6. Carry out duties relating to the preparation of the tax list as provided in sections 428.4, 441.17, 441.21, 443.2 to 443.9, and 443.21.
7. Carry out duties relating to the valuation and taxation of telegraph and telephone companies as provided in sections 433.8 to 433.10 including mapping requirements as provided in sections 433.14 and 433.15.
8. Transmit to other local government officials the order stating the length of the main track and the assessed value of each railway located within the county as provided in section 434.22.
9. Transmit to other local government officials the order stating the length of the electric transmission lines and the assessed value of the property of the electric transmission line companies located within the county as provided in section 437.10.
10. Carry out duties relating to the valuation and taxation of pipeline companies as provided in sections 438.14 to 438.16.
11. Furnish the assessor a plat book which is platted with the lands and lots within the assessment district as provided in section 441.29.
12. Carry out duties relating to levy of school taxes as provided in chapter 257.
13. Carry out duties relating to the computation of tax rates as provided under chapter 444.
14. When an order of apportionment is made, correct the tax books or records in the auditor's possession as provided in section 449.4.
15. Carry out duties relating to the calculation and payment of commercial and industrial property tax replacement claims under section 441.21A.

16. Carry out other duties as provided by law.

[S81, §331.512; 81 Acts, ch 117, §511]

83 Acts, ch 123, §142, 209; 89 Acts, ch 135, §115; 90 Acts, ch 1253, §110; 91 Acts, ch 191, §9; 94 Acts, ch 1078, §8; 94 Acts, ch 1173, §25; 2002 Acts, ch 1150, §2; 2005 Acts, ch 19, §45; 2010 Acts, ch 1118, §3; 2012 Acts, ch 1023, §42; 2013 Acts, ch 123, §1, 13, 15, 22, 23

[SP] Subsection 5 takes effect July 1, 2013, and applies to property taxes due and payable in fiscal years beginning on or after July 1, 2014; 2013 Acts, ch 123, §13

[SP] Subsection 15 takes effect June 12, 2013, and applies retroactively to January 1, 2013, for assessment years beginning on or after that date; 2013 Acts, ch 123, §22, 23

[T] NEW subsection 5 and former subsections 5 – 13 renumbered as 6 – 14

[T] NEW subsection 15 and former subsection 14 renumbered as 16