

**331.559 Duties relating to taxation.**

The treasurer shall:

1. Determine and collect taxes on mobile homes and manufactured homes as provided in sections 435.22 to 435.26.
2. Collect the tax levied for the brucellosis and tuberculosis eradication fund as provided in section 165.18.
3. Collect the tax levied for the county agricultural extension education fund and pay it to the extension treasurer as provided in section 176A.12.
4. Collect the costs assessed by the secretary of agriculture relating to the treatment or destruction of agricultural or horticultural plants or products as provided in section 177A.17.
5. Collect the tax levied for the erection and equipping of community college facilities as provided in section 260C.22.
6. Collect the costs assessed against a property owner for the destruction or eradication of weeds as provided in sections 317.20 and 317.21.
7. Levy a tax sufficient to pay any deficiency in the assessments collected to pay the principal and interest on bonds issued by a benefited water district as provided in section 357.22.
8. Collect city taxes certified to the auditor as provided in section 384.2.
9. Send the amounts of each city's tax revenue and special assessments collected on its behalf for direct deposit into the depository and account designated as provided in section 384.11.
10. Accept a partial payment of the annual installment of a special assessment before its due date as provided in section 384.65, subsection 6.
11. Serve as an agent of the director of revenue to collect state taxes as provided in section 422.71, subsection 5.
12. Carry out duties relating to the administration of the homestead tax credit as provided in sections 425.4, 425.5, 425.7, 425.9, 425.10, and 425.25.
13. Carry out duties relating to the administration of the agricultural land tax credit as provided in section 426.8.
14. Carry out duties relating to the administration of the military service tax credit as provided in sections 426A.3, 426A.5, 426A.8, and 426A.9.
15. Carry out duties relating to the business property tax credit as provided in chapter 426C.
16. Maintain a suspended tax list book as provided in section 427.12. After ten years from the date of payment, abatement, or cancellation of a suspended tax, special assessment, rate, or charge, the county treasurer may dispose of the official record of the suspended tax, special assessment, rate, or charge. This subsection applies to official records and associated documents in existence before, on, or after July 1, 2003.
17. Collect taxes levied against the property of telephone and telegraph companies as provided in section 433.10.
18. Collect taxes levied against the property of railway companies as provided in section 434.22.
19. Carry out duties relating to the collection and expenditure of assessment expense funds as provided in section 441.16.
20. Apportion and collect the costs assessed by the district court against the board of review or any taxing body resulting from an appeal of property assessments as provided in section 441.40.
21. Carry out duties relating to the preparation and correction of the tax list as provided in chapter 443. After ten years from the date of receipt, the county treasurer may dispose of the tax list delivered to the county treasurer pursuant to chapter 443. This subsection applies to tax lists and associated documents in existence before, on, or after July 1, 2003.
22. Carry out duties relating to the collection of property taxes as provided in chapter 445.
23. Carry out duties relating to the sale of parcels for delinquent taxes as provided in chapter 446.
24. Carry out duties relating to the redemption of parcels sold for delinquent taxes as provided in chapter 447.

25. Carry out duties relating to the issuance of a tax deed or certificate of title for parcels, as defined in section 445.1, sold for delinquent taxes as provided in chapter 448.

26. Correct tax books or records in accordance with an order of apportionment issued as provided in chapter 449.

27. Carry out duties relating to the calculation and payment of commercial and industrial property tax replacement claims under section 441.21A.

28. Carry out other duties relating to taxation as provided by state law.

[S81, §331.559; 81 Acts, ch 117, §558; 82 Acts, ch 1104, §56, ch 1195, §4]

83 Acts, ch 123, §148, 149, 209; 84 Acts, ch 1003, §5; 90 Acts, ch 1253, §111; 91 Acts, ch 191, §12; 2001 Acts, ch 45, §5; 2002 Acts, ch 1043, §4; 2003 Acts, ch 145, §286; 2004 Acts, ch 1101, §38; 2006 Acts, ch 1070, §17; 2010 Acts, ch 1118, §5; 2012 Acts, ch 1023, §43; 2013 Acts, ch 123, §2, 13, 16, 22, 23

[SP] Subsection 15 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 27 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 15 and former subsections 15 – 25 renumbered as 16 – 26

[T] NEW subsection 27 and former subsection 26 renumbered as 28