

426B.2 Property tax relief fund payments.

1. The director of human services shall draw warrants on the property tax relief fund, payable to the county treasurer in the amount due to a county in accordance with [section 426B.3](#), and mail the warrants to the county auditors in July and January of each year.

2. As used in [this chapter](#), and in [sections 331.438*](#) and [331.439](#),* “population” means the latest applicable population estimate issued by the federal government.

[95 Acts, ch 206, §18](#); [96 Acts, ch 1205, §4, 5](#); [97 Acts, ch 198, §5](#); [98 Acts, ch 1100, §59](#); [98 Acts, ch 1213, §7, 9](#); [2001 Acts, ch 191, §44](#); [2003 Acts, ch 106, §1, 15](#); [2008 Acts, ch 1187, §49](#); [2012 Acts, ch 1019, §132](#); [2012 Acts, ch 1120, §135, 136, 139, 140](#)

2012 amendments striking former subsections 1 and 2 and amending former subsection 3 take effect July 1, 2013, and are applicable commencing with the budget and tax levy certification process for the fiscal year beginning July 1, 2013; 2012 Acts, ch 1120, §139, 140

*Sections 331.438 and 331.439 are repealed; corrective legislation is pending