

**444.7 Excessive tax prohibited.**

It is a simple misdemeanor for the board of supervisors to authorize, or the county auditor to carry upon the tax lists for any year, an amount of tax for a public purpose in excess of the amount certified or authorized as provided by law. The department of management shall prescribe and furnish the county auditors forms and instructions to aid them in determining the legality and authorized amount of tax levies. The county auditor shall reduce an excessive levy to the maximum amount authorized by law, and not in excess of the amount certified; and the county auditor shall not enter or carry a tax on the tax lists for an illegal levy.

[C24, 27, 31, 35, 39, §7169; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.7]

[88 Acts, ch 1158, §75](#)

Referred to in [§331.401, §444.8](#)