

**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 [section 331.424A](#), for purposes of population-based funding calculations, “*population*” means the population shown by the latest preceding certified federal census or the latest applicable population estimate issued by the federal government, whichever is most recent and available as of July 1 of the fiscal year preceding the fiscal year to which the funding calculations apply.

[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](#); [2015 Acts, ch 69, §76](#)

Referred to in [§437A.8](#), [§437A.15](#)

Subsection 2 amended