

**445.57 Monthly apportionment.**

1. On or before the tenth day of each month, the county treasurer shall apportion all taxes collected during the preceding month, except partial payment amounts collected pursuant to [section 445.36A, subsection 1](#), partial payments collected and not yet designated by the county treasurer for apportionment pursuant to [section 445.36A, subsection 2](#), partial payments collected pursuant to [section 435.24, subsection 6](#), paragraph “a”, and partial payments collected and not yet designated by the county treasurer for apportionment pursuant to [section 435.24, subsection 6](#), paragraph “b”, among the several funds to which they belong according to the amount levied for each fund, and shall apportion the interest, fees, and costs on the taxes to the general fund, and shall enter those amounts upon the treasurer’s cash account, and report the amounts to the county auditor.

2. The county treasurer shall apportion all interest and penalties on the replacement taxes and special utility property tax levies collected by the county treasurer to the general fund. Replacement taxes collected by the county treasurer shall be apportioned as set forth in [this section](#).

3. Fees and charges including service delivery fees, credit card fees, and electronic funds transfer charges payable to a third party, not to the county, that are imposed for completing an electronic financial transaction with the county are not considered taxes collected for the purposes of [this section](#).

[C73, §868; C97, §1415; S13, §1415; C24, 27, 31, 35, 39, §7232; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.57]

[91 Acts, ch 191, §53; 2000 Acts, ch 1114, §15, 18; 2003 Acts, ch 18, §5; 2012 Acts, ch 1138, §105](#)

Referred to in [§331.427, §435.24, §445.36A](#)