

**445.60 Refunding erroneous tax.**

The board of supervisors shall direct the county treasurer to refund to the taxpayer any tax or portion of a tax found to have been erroneously or illegally paid, with all interest, fees, and costs actually paid. A refund shall not be ordered or made unless a claim for refund is presented to the board within two years of the date the tax was due, or if appealed to the board of review, the property assessment appeal board, the state board of tax review,\* or district court, within two years of the final decision.

[R60, §762; C73, §870; C97, §1417; C24, 27, 31, 35, 39, §7235; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.60]

[88 Acts, ch 1140, §1](#); [91 Acts, ch 191, §54](#); [99 Acts, ch 174, §6, 7](#); [2005 Acts, ch 150, §133](#)

Referred to in [§331.401](#)

For future repeal, effective July 1, 2021, of 2005 amendments to this section and subsequent amendments relating to the property assessment appeal board, see [2005 Acts, ch 150, §134](#); [2013 Acts, ch 123, §62, 64, 68](#); 2015 Acts, ch 109, §1

\*State board of tax review disposed of all cases pending before the board and dissolved effective October 5, 2015