

**233B.14 Counties liable.**

Each county is liable for sums paid by the home in support of all its children to the extent of a sum equal to one-half of the net cost of the support and maintenance of its children. The superintendent shall certify to the director of the department of administrative services on the first day of each fiscal quarter the amount chargeable to each county for support. The sums for which each county is liable shall be charged to the county and collected as a part of the taxes due the state, and paid by the county at the same time state taxes are paid.

Should any county fail to pay these bills within sixty days from the date of certificate from superintendent, the director of the department of administrative services shall charge the delinquent county the penalty of one percent per month on and after sixty days from date of certificate until paid. Such penalties shall be credited to the general fund of the state.

[C97, §2692; SS15, §2692; C24, 27, 31, 35, 39, §3720; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §244.14]

[83 Acts, ch 123, §94, 209](#)

[C93, §233B.14](#)

[2003 Acts, ch 145, §286](#)